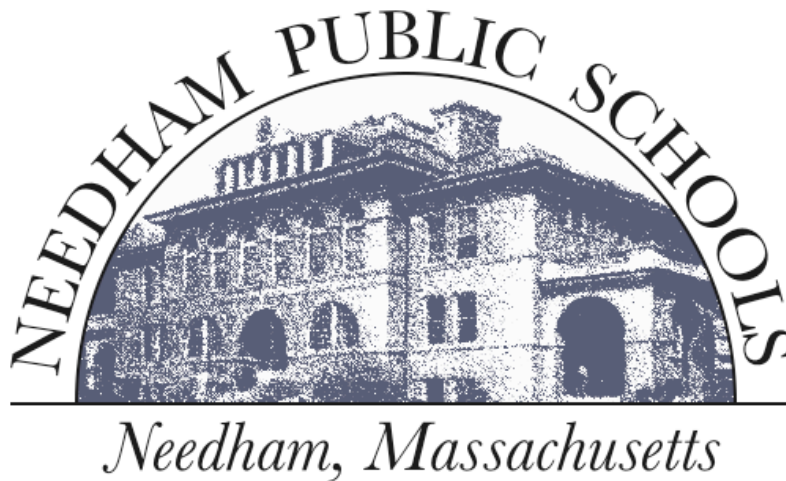


Student Activity Account Guidelines For Needham Public Schools



* Information and text in this document was adapted for the Needham Public Schools by the Director of Financial Operations from the Student Activity Accounts Guidelines For Massachusetts School Districts, Massachusetts Association of School Business Officials, First Printing, May, 1997, Copyright 1997 and Agreed Upon Procedures and Audit Guidelines: Student Activity Funds, Massachusetts Department of Elementary & Secondary Education, September 2015. This document has been revised 8/04, 4/07, 10/09, 10/10, 9/14, 10/15, 2/16 by the Director of Financial Operations, Needham Public Schools.

**Needham Public Schools
STUDENT ACTIVITY GUIDELINES**

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PREFACE

The Needham Public Schools (NPS) have established guidelines for principals and other school administrative staff on the proper management and operation of student activity funds. These guidelines are intended to:

- Ensure that students have an opportunity to take part in co-curricular and outside-classroom experiences,
- Provide efficient procedures for their creation, operation and demise, and
- Outline a system for the safeguarding, accounting and internal control of co-curricular and outside-classroom activity funds.

In publishing these guidelines, the School Committee affirms that there is a value to students who perform functions and handle monies belonging to student groups. The exposure the students receive is a valuable learning experience in control and administration of accounts. In addition, the expeditious access of student account funds is critical to meet the goal of providing co-curricular activities to students in a timely manner. Recognizing that student activities' monies belong to the students and not to the Town also illustrates the need for sound business guidelines to be developed to govern these accounts to adequately control and safeguard these monies.

Questions about the operation of these accounts should be directed to the Director of Financial Operations.

STUDENT ACTIVITY LAW

M.G.L. Chapter 71, Section 47, as amended by Chapter 66 of the Acts of 1996: Athletic Programs; School Organizations; Student Activity Accounts

“... [T]he school committee of a city, town or district may authorize a school principal to receive money in connection with the conduct of certain student activities and to deposit such money, with the municipal or regional school district treasurer, into an interest bearing bank account, hereinafter referred to as the Student Activity Agency Account, duly established by vote of the school committee to be used for the express purpose of conducting student activities. Interest earned by such Student Activity Agency Account shall be retained by the fund and the school committee shall determine for what purpose such earnings may be used. In addition to such Student Activity Agency Account, the school committee may authorize the municipal or regional school district treasurer to establish a checking account, hereinafter referred to as the Student Activity Checking Account, to be operated and controlled by a school principal and from which funds may be expended exclusively for student activity purposes for the student activities authorized by the school committee. Such account shall be used for expenditures only and funds received for student activities may not be deposited directly into such account.

The school committee shall vote to set the maximum balance that may be on deposit in such Student Activity Checking Account. The principal designated to operate and control such Student Activity Checking Account shall give bond to the municipality or district in such amount as the treasurer shall determine to secure the principal's faithful performance of his duties in connection with such account. To the extent that the funds are available in such Student Activity Agency Account, funds up to the maximum balance set by the school committee shall be transferred from the Student Activity Agency Account through the warrant process to initially fund such Student Activity Checking Account.

Periodically, to the extent that funds are available in such Student Activity Agency Account, the municipal or regional school district treasurer shall reimburse such Student Activity Checking Account, through the warrant process, to restore the limit set by the school committee. The principal shall adhere to such administrative procedures as the municipal or regional school district treasurer or accountant may prescribe. There shall be an annual audit of the student activity funds which shall be conducted in accordance with procedures as agreed upon between the school committee and the auditor based upon guidelines issued by the department of education.”

Other Related Massachusetts General Laws (MGLs)

- MGL 44, Section 53 – Lost Textbook Revolving Account
- MGL 44, Section 53A – Grants and Gifts
- MGL 44, Section 53E ½ – Revolving Funds
- MGL 71, Section 17A – Revolving Funds For Culinary Arts Programs
- MGL 71, Section 37A – Acceptance of Grants or Gifts
- MGL 71, section 47 – Revolving Funds for Athletic programs and School Organizations
- MGL 71, Section 71C – Community School programs revolving accounts
- MGL 71, Section 71E – Adult Education and Continuing Education Revolving Accounts
- MGL 74, Section 14B – Culinary Arts and Other Vocational Technical Revolving Funds
- MGL 268A – Conflict of Interest
- Chapter 548 of the Special Acts of 1948 – School Lunch Revolving Account
- Chapter 66 of the Special Acts of 1996 – Student Activity Accounts

NEEDHAM SCHOOL COMMITTEE POLICY (IDGD/DIB)

(Approved December 3, 2002)

A program of co-curricular activities established by the School Committee should provide efficient procedures for their creation, operation, and demise; and should outline a system for the safeguarding, accounting, and internal control of extra-classroom activity funds.

Authorization

In accordance with M.G.L. Chapter 71, section 47 (as amended by Chapter 66 of the Acts of 1996), a school principal may receive monies in connection with the conduct of particular student activities and must deposit said monies via the Town Treasurer. The raising and expending of activity money by student bodies should have but one purpose: to promote the general welfare, education, and morale of all students through the financing of the normal legitimate co-curricular activities of the student body operation.

The Superintendent must approve all student activity accounts. Student Activity Accounts will be established upon the recommendation of students to the building principal. The principal, in turn, will make a recommendation to the Superintendent of Schools. The accounts must be specific to a student organization. No discretionary or commingled accounts can be established. An interest-bearing Student Activity Agency Account shall be established for the purpose of conducting student activities. All monies received in conjunction with approved student activities will be deposited into such Student Activity Agency Account.

Each school principal will be provided with a checking account for expenditure purposes only. Funds may not be deposited directly into such accounts. The bank account will be issued via the Town Treasurer with a branch in Needham.

The maximum balance that may be on deposit in the checking account of each Elementary School principal is \$4,000; The maximum balance that may be on deposit in the checking account of the Middle School principal is \$10,000; and The maximum balance that may be on deposit in the checking account of the High School principal is \$10,000. To the extent that funds are available in the Student Activity Agency Account, funds up to the maximum balances set by the School Committee will be transferred from the Student Activity Agency Account through the warrant process to initially fund each checking account. Periodically, to the extent that funds are available in the Agency Account, the Treasurer will reimburse each checking account, through the warrant process, to restore the maximum balance.

All expenditures with invoices shall be paid by check. In the event that a particular expenditure exceeds either the maximum balance or the amount currently available in the checking account, to the extent that funds are available in the Student Activity Agency Account, the Treasurer will transfer funds sufficient to cover the expenditure from the Agency Account to the checking account. No personnel expenses can be charged to the Student Activity Accounts with the sole exception of the Faculty Manager of Student Accounts who may be paid from the interest earned.

Signature Authority

Principals must sign all checks and authorizations with an original signature. Signature stamps are not permitted. All checks in excess of the stated maximum must be co-signed by the Town Treasurer or paid through the Town Warrant. Elementary principal maximum, \$3,000; Middle School maximum, \$5,000; and High School maximum, \$5,000.

Year-End Balances

All year-end fund balances will be maintained with the class year/club. Class year accounts will move to the next school, following the class of students. Upon graduation, the class balance shall be disbursed in accordance with the class vote. If there is no such vote, all funds will be transferred to the Needham Public Schools Education Fund held by the Trust Fund Commissioners.

Interest Earned

The interest earned by the Student Activity Agency Account will be retained by the fund and the School Committee will periodically allocate these funds to purposes as determined by the School Committee. The interest earned on each student activity checking account shall remain in the account and be recorded as a separate line item by the building principal. Said interest shall be used to cover the following expenditures without requiring further approval from the School Committee:

- To cover the cost of periodic outside audits of the accounts;
- To purchase forms and supplies related to maintaining the student activity agency account by the school;
- To cover the cost of a student(s) attending a class or school function when students are charged for such, but the principal determines the family is unable to cover such expenses;
- Refreshments for parents/student activities and for volunteers who have helped to support student programs;
- Faculty Manager of Student Accounts.

Commissions

Any monies paid to the school or to a student activity organization as commissions belong to the students. At no time shall such commission be used to benefit staff. Commissions should be spent in support of student clubs and co-curricular activities (source: vending machines, yearbooks, class rings, student pictures) or be deposited to the specific student activity sub-account (example: yearbook, senior class) for use by the student organization.

Undesignated Earnings

Should a school have any undesignated earnings, the school must present a plan for the collection and expenditure of such monies to the School Committee for approval. This plan must also be stated in the annual report to the School Committee or renewal each year.

Performance Bonds

The Town will ensure that the person(s) administering said accounts shall give bond to the Town in such amount as the Treasurer shall determine to secure the principal's faithful performance of his/her duties in connection with such student activity accounts

Account Reconciliation and Annual Report

An annual report on what the interest was used for shall be filed with the Director of Financial Operations every August for the prior school year. Monthly account reconciliation will be the responsibility of the principal. The development and oversight of financial practices and procedures will be the responsibility of the Director of Financial Operations combined with the Town Treasurer and Comptroller. An annual audit of the student activity funds shall be conducted in accordance with the procedures as agreed upon between the School Committee and the auditor, based on DOE guidelines.

A copy of the Student Activity Accounts Guidelines can be obtained from the Director of Financial Operations.

GENERAL INFORMATION

Purpose and Use of Student Activity Accounts

Under the law, student activity accounts are “to be used for the express purpose of conducting student activities.” As such, the only groups who may use these accounts are those student organizations that have been formally recognized both by the Principal and Superintendent as student activities. Additionally, student activity accounts are specific to the student organizations; Principal’s discretionary and co-mingled accounts are not permitted. Similarly, student activity funds may not be used for any purpose other than student activities or for the benefit of any individual staff person.

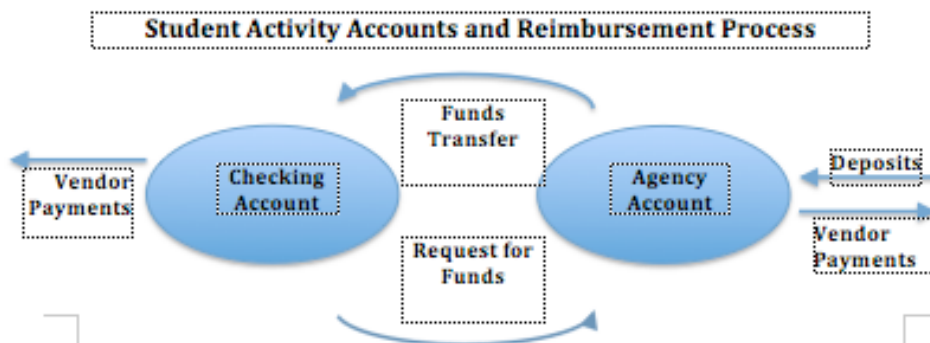
The only revenues that may be deposited to the Student Activity Agency Account are those funds that have been raised by recognized student organizations for their own benefit. Funds raised or donated, which are governed by laws other than the student activity laws, such as fees, grants or general-purpose donations, cannot be deposited to a student activity account. In addition, funds belonging to staff through sunshine funds or other activities unrelated to the students may not be deposited in the student activity account. It is Needham Public School’s opinion that gifts to recognized student organizations may be deposited into the Student Activity Agency Account and expended in accordance with student activity policy and procedures.

Student Activity Agency and Checking Accounts Explained

There are nine student activity accounts, district-wide. All eight schools maintain a separate checking account, and, in addition, the Town operates a district-wide depository account called the Student Activity Agency Account. The Town Treasurer is the only individual empowered to create student bank accounts, and all student accounts must be established at a bank with a branch in Needham.

All **funds raised** by student activities must be deposited to the **Agency Account**. Each school’s balance in this account is tracked within the Town’s Financial Management System. No student monies may be deposited to the individual checking accounts, the purpose of which is described in the next paragraph.

Expenditures are made directly from the **Agency Account** (via the Town’s warrant process), or from the **checking account** held by each school. The balance in each school’s checking account is maintained through periodic transfers from the Agency (depository) Account to the checking account, via the “reimbursement” process depicted below. As a safeguard against fraud and theft, the School Committee has established maximum account balances, which may be held in each checking account.



Roles & Responsibilities for Managing Student Activity Accounts

School Committee: The School Committee is responsible for authorizing the conduct of student activities in Needham (through acceptance of MGL Ch. 71 s47), and adopting student activity policy in accordance with Massachusetts General Law and DESE audit guidelines. The Committee also sets the maximum balance in the checking account of each school, determines check signature authority, determines for what purposes interest income may be used, approves the disposition of undesignated earnings and inactive club balances greater than zero, and approves the resolution of deficit account balances.

Superintendent: The Superintendent is responsible for ensuring that student activities operate in accordance with School Committee policy and Mass General Law, with the assistance of the School Principal and the Director of Financial Operations. The Superintendent approves the creation of new student activities and the dissolution of inactive student activities, upon recommendation of the Principal. The Superintendent also makes recommendation to the School Committee for the disposition of undesignated earnings and inactive club balances, which are greater than zero.

Principal: The Principal is directly responsible for ensuring that state law, School Committee policy and administrative procedures are fully adhered to in all aspects of operating student activity accounts. Since student activity funds belong to the students, the Principal is the fiduciary agent who is accountable both to the students and the School Committee for ensuring that student funds are used properly, and at the direction and vote of the students. The Principal makes recommendations to the Superintendent for the creation of new student activities and the dissolution of inactive accounts, and oversees the operation of student accounts, with the assistance of the School Bookkeeper. The Principal is responsible for signing student activity account checks, approving expenditures, collecting student funds for deposit, maintaining club ledgers, and reconciling school accounts on a monthly basis to ensure balances are accurately maintained.

Director of Financial Operations: The Director of Financial Operations develops and oversees financial and administrative procedures for student activity accounts, which satisfy state law, School Committee policy, DESE audit guidelines and financial best practice, including the development of adequate internal controls to ensure the protection of student funds and the implementation of an appropriate accounting system for student activities. The Director of Financial Operations supervises the monthly and year-end reconciliation of student activity accounts, in conjunction with the School Principals and student activity bookkeepers, and prepares financial reports to the School Committee, including quarterly reports of account activity (included as part of the School Department's quarterly financial reports) and the year-end summary of student account activity. The Director of Financial Operations also is responsible for implementing an ongoing process of training to ensure that individuals maintain the required level of skill to perform their required functions. Finally, the Director of Financial Operations works in collaboration with the Town's auditors to conduct an annual audit of these accounts, and maintains the permanent Student Activity file.

Town Accountant: The Town Accountant controls all student account disbursement activity, according to Generally Accepted Accounting Principals (GAAP.) The Town Accountant cuts checks, posts expenditure activity to the General Ledger and has final authority to pay an invoice.

Town Treasurer: The Treasurer controls all bank relationships and procedures. The Treasurer has authority to freeze accounts, deposit funds, post revenue to the General Ledger, and complete cash transfers. The Treasurer co-signs student activity checks in excess of \$3,000 for elementary schools and \$5,000 for middle and high schools, and establishes performance bond amounts.

Faculty Advisor: The Faculty Advisor is responsible for supervising students in the conduct of student activities, and for helping students to understand and follow student activity procedures. The Faculty Advisor is not responsible for retaining transaction documentation or maintaining club ledgers.

Student Activity Bookkeeper: Each school's Student Activity Bookkeeper assists the School Principal with student activity account oversight. The Bookkeeper receives student funds for deposit, processes expenditure requests, enters transactions in the club ledgers and reconciles school accounts on a monthly basis to ensure balances are accurately maintained.

Students: Students are the legal owners of all student activity funds, which are held in a fiscal agent (fiduciary) capacity by the School Principal.

Student Activity Recognition & Dissolution

Before a student group may collect funds or organize activities, the group must receive formal recognition as a student activity. The form to request recognition of a student activity is included in the Appendix A as **Form SAA-1, Request for Recognition of a Student Organization.**

The Superintendent is responsible for approving the creation of new student activity accounts, upon recommendation of the Building Principal. The Principal's recommendation, in turn, shall be based on students' request to organize a new student activity. It is the opinion of NPS that annual re-authorization is not required for each individual student activity. However, the Superintendent's re-authorization is required if the mission or purpose of a particular student activity changes, or if a club is re-activated after having been closed or inactive for a period of more than three (3) years.

The Superintendent also is responsible for approving the dissolution of inactive accounts, according to the procedures outlined below, except that the School Committee must approve the disposition of inactive club balances greater than zero.

Each student activity account must be specific to a student organization; no discretionary or co-mingled accounts are permitted.

Bonding

As required by statute, each Principal must give bond to the Town in such amount as the Treasurer shall determine to secure the principal's faithful performance of his duties in connection with such account. The Superintendent may require other personal responsible for student activity account oversight to give bond as well.

Bond applications are available from the Director of Financial Operations.

Audits

Student activity funds shall be subject to an annual audit to be conducted by the Town's Independent Auditor, in conjunction with the preparation of Town-wide annual financial statements. The Director of Financial Operations works in collaboration with the Town's auditors to facilitate this audit and implement audit recommendations.

Tax Exempt Status

All student account activity is conducted under the umbrella of the Town's tax exemption. As such, all expenditures made by the Town on behalf of the students should be made with the Town of Needham's tax exemption number. Since students are not, in and of themselves tax exempt entities, the NPS recognizes that the purchases students make on their own behalf are not tax exempt. Sales tax will be reimbursed at the discretion of the Town Accountant, for purchases made directly by students on their own behalf.

Monies not under the control of the school system (ex. PTC, Booster Clubs, staff monies, etc.) are not considered student activity monies and are not eligible to use the Town's tax exemption number.

Procurement

Purchases made from student activity funds are exempt from MGL Ch.30B procurement laws, on the basis that they are private purpose funds. The NPS encourages a competitive procurement process, wherever possible.

Staff Funds

Student activity accounts are to be used for the express purpose of conducting student activities. Monies that belong to staff (sunshine funds, staff vending machines, etc.) may not be maintained in student activity accounts. Staff members who wish to collect and expend funds for their own benefit must establish a bank account in their own name, and cannot use the municipal/tax exempt number for this purpose.

Gifts & Scholarships

It is Needham Public School's opinion that gifts to recognized student activities may be deposited into the student activity agency account and expended in accordance with student activity policy and procedure.

Gifts to other than recognized student activities are governed by M.G.L. Ch. 44, s. 53A, M.G.L. Ch. 71, s. 37A, and School Committee Policy DFC/KH. All gifts for educational purposes are to be deposited with the Town Treasurer and held in a separate account, once approved by the School Committee. Gifts to the Needham Public School scholarship funds are considered gifts for educational purposes, and, although expended under the jurisdiction of the School Committee, are to be held in the custody of the Town Commissioners of Trust Funds.

Fundraising

Student fundraising is governed by School Committee Policy #DFC and NPS fundraising procedures. Funds raised by students on their own behalf may be deposited to the student activity agency account. All funds raised to benefit student activities shall be deposited in accordance with the section below entitled "Receipts." Expenditures related to fund-raisers must be made in accordance with the policies and procedures for student activity account expenditures (see "Purchases" and "Expenditures /Disbursements/Checks").

Funds raised to supplement school operating budgets, or donations for the purchase of educational supplies or services, will be considered gifts to the District and must be accepted under M.G.L Ch. 44 s53A before being

spent. Fundraisers to benefit student activities must have the clear objective of benefitting a student group or activity, in order to be considered student funds eligible for deposit to the Student Agency Account. Box top promotions, reward programs or other fundraisers designed to raise money for a school will be considered gifts to the district under M.G.L Ch. 44 s. 53A, unless it is clear that the intended beneficiary of the fundraising activity is a specific student club or student activity.

Student organizations may not conduct raffles or games of chance. (M.G.L. Ch. 271, s. 7a)

Student Travel

Student travel shall be conducted in accordance with School Committee Policy #IICA and travel procedures established at the individual school-level.

Student travel must be pre-authorized by the School Principal using the attached **Field Trip Request Form (SAA-2)**. Overnight travel requires the initial approval of the School Committee and subsequent approval of the Superintendent. The Field Trip Request Form should be completely filled out with the following information: date of travel, destination and purpose of trip, estimated departure and return times, number of students and chaperones traveling, an estimate of expenses and funding sources, the calculated per student fee, the fundraising plan (if applicable), and the signature of the Principal, Nurse, and Superintendent (if applicable.)

While student travel funded entirely from student activities is exempt from procurement, the School Department requires a formal contract with each travel agency hired to organize student trips. The contract will be written by the School Business Office and signed as appropriate by the Director of Financial Operations (for trips up to \$34,999), by the Superintendent (for trips up to \$150,000) or by the School Committee (for all other travel.) The contract shall be executed prior to soliciting payments from parents or incurring expenses. The contract should specify the scope of services to be performed, cost per student, performance and insurance requirements, and other clauses needed to safeguard the interests of Needham Schools and Needham students. Failure to sign such a contract will disqualify the travel agent from providing services to Needham school students. A sample contract is included in **Appendix B, Short Form Contract.**

At the completion of each trip, a **Statement of Final Accountability for Student Travel (Form SAA-3)** must be prepared by the School Bookkeeper and submitted to the Director of Financial Operations. The statement should include a final **Event Financial Report (Form SAA-4)**, showing a complete listing of itemized trip expenditures; and a completed **Student Trip/Event Petty Cash Reconciliation Form (Form SAA-5)**, which accounts for advance funds received (if applicable), with any amount returned to the student activities noted.

Conflict of Interest

Under the Conflict of Interest law (M.G.L. Ch. 268A), public employees and officials are prohibited from using their official position to obtain unwarranted privileges, or use public resources for private gain. As such, student funds may not be used for any purpose unrelated to student activities, or for the benefit of any individual – either directly or indirectly.

Faculty advisors and other staff members expending funds on students' behalf are advised that it is a conflict of interest to accrue 'reward' benefits when personal credit cards are used to purchase items on students' behalf, if these purchases are reimbursed from student activity funds. In addition, the travel expenses of friends or family members cannot be paid from student activity funds, unless these individuals have been appointed by the Principal to act as an official chaperone on a trip.

OPERATING PROCEDURES

Accounting Systems, Forms & Record Keeping

The accounting system for the student activity funds is designed to safeguard assets, and to facilitate basic reconciliation and control procedures. Features of the system should include the following:

- An accounting system capable of tracking receipts and disbursements by account and club;
- Accurate recording and reporting of cash receipts and disbursements;
- Reconciliation of subsidiary ledgers to control accounts, and of General Ledger accounts to the bank accounts;
- Adequate segregation of duties between check writing and record keeping/ reconciliation functions;
- Written procedures and ongoing training for individuals involved with processing, recording and reporting student activity transactions; and
- A clear and well-documented audit trail, including, but not limited to:
 - The use of pre-numbered deposit tickets and deposit transmittal slips;
 - The use of standardized forms (for deposits, disbursements, etc.);
 - A requirement that disbursements be made by check and be accompanied by supporting documentation (invoice or receipt);
 - A requirement that deposit transmittal slips be used, which state the source and amount of each deposit; and
 - The use of a field trip request form, which provides information about each student trip and calculates participant fees.

Subsidiary Accounts

Each principal is responsible for maintaining subsidiary ledgers by student class/club, with the assistance of the school's Student Activity Bookkeeper. Each student account must be specific to a student organization. Principal's discretionary and co-mingled accounts are not permitted.

Account Reconciliations, Auditing & Reporting

The School Principal, with the assistance of the school's Student Activity Bookkeeper, is responsible for reconciling the class/club (subsidiary) ledgers to the total activity of the checking and Agency accounts on a monthly basis. The completed reconciliation must be sent to the Director of Financial Operations (or designee) for review. Updated transaction and balance information must be made available to the student officer/treasurers and faculty advisors. Preparers and reviewers must sign off on monthly reconciliations.

The Director of Financial Operations is responsible for supervising reconciliation activities generally, for compiling the individual school reconciliations in a District-wide format and for reconciling the activity of the central depository Agency Account on a monthly basis. Additionally, the Director is responsible for periodic reporting to the School Committee, including reports of quarterly balances in the student activity checking and agency accounts (as part of the District's regular quarterly financial reporting) and year-end student account

activity. Additionally, the Director of Financial Operations is responsible for working collaboratively with the Town's auditor to facilitate the annual audit of accounts, and for resolving audit findings.

Receipts

Since the receipts process is the area most susceptible to abuse, the Needham Public Schools have implemented strict procedures for the control of cash and checks:

- Deposits to the Student Activity Agency Account will follow the established **Needham Public School Cash Handling, Deposit and Reporting Procedures**, published separately. These procedures require the use of standardized forms for making deposits, including a Deposit Transmittal Slip stating the source and amount of funds to be deposited, as well as pre-numbered receipts and the submission of source documentation to support deposit amounts. In addition, these policies require that all individuals who handle student activity funds, including students, advisors and school staff members, recognize the importance of handling money with care, honesty and accuracy.
- Monies received by student organizations (from fund-raisers, donations, etc.) should be turned over to the school's Student Activity Bookkeeper for deposit by the end of the business day. If money is received after hours or on a weekend, it should be turned over on the next business day and secured in a locked vault on school property, or safeguarded by other means. Turnovers should be accompanied by receipt logs, cash receipts (if required), and any other source documentation of the collection.
- NPS' Cash Handling, Deposit and Reporting procedures require that cash and checks be turned over for deposit at least once per week. Further, on any day that the cumulative cash balance exceeds \$250, or whenever the total receipts (cash and checks) collected by the department exceed \$1,500, the school/department MUST make a turnover.
- Checks and money orders are to be made payable to Needham Public Schools, or to the specific school/program (e.g., Eliot School, Needham High School Fine Arts.) Under no circumstances may checks or money orders be made payable to a specific employee. Checks must be written in the correct amount (you may not give change), and should not be post dated. All checks require a name, address, and a signature.
- All funds collected or raised to benefit a student activity must be deposited into the Student Activity Agency Account. Under no circumstances shall funds be brought home, be left in a vehicle, be used to purchase goods or services directly from a vendor, be given to another organization for safekeeping (such as parents, the PTC, or the Boosters), or be deposited into a participant's personal bank account.
- Schools and departments are not permitted to retain un-deposited funds for the purpose of making purchases, making change or establishing a petty cash reserve. Temporary-use \$50 cash boxes are available for use through the School Bookkeeper, when needed to issue change at a student event. Additionally, students may request petty cash for use at a specific activity or event, following the procedures identified below for petty cash issuance.
- Monies collected for purposes other than student activities shall not be deposited into the student activity Agency Account and must be handled by the Massachusetts General Law that governs its administration.
- Funds must be secured in a locked safe or vault, prior to deposit, or safeguarded by other means.
- Only Needham Public School staff and students are allowed to receive funds for deposit. Volunteers and non-school personnel may not collect or handle school funds.
- Deposits and expenditures related to specific events shall be recorded on the **Event Financial Form, SAA-4.**
- School organizations and NPS students are prohibited from conducting raffles and other games of chance. (M.G.L. Ch. 271, s. 7a)
- Interest earned by the student activity accounts shall be retained by the student activity and used as permitted by the School Committee. See "Earnings" section below.

- Any monies paid to the school or to a student activity as commissions belong to the students and shall be deposited into the student activity agency account. Such funds shall be expended for the benefit of the students in accordance with School Committee policies and may not be spent to benefit staff or to supplement the school budget. See “Earnings” section below.

The Use of Third-Party Entities to Collect Student Payments

It is the policy of Needham Public Schools that student activity funds be collected by the Needham Public Schools and deposited to the Student Activity Agency Account. On occasion, however, it benefits the District use a third-party entity to collect and disburse student funds. Such instances include, but are not limited to, student trips organized through a travel agent (third-party entity.) The benefits of such an arrangement include improved internal control over student funds, greater convenience to parents and stronger organizational management of event finances.

The Director of Financial Operations must provide advance approval of all such arrangements. Such approval will be given at the Director’s discretion, upon receipt of **Form SAA-6, Request to Use Third Party Payment Entity**, and only in those situations where the vendor executes the **Needham Short Form Agreement found in Appendix B**, including Third-Party Payment Addendum. The Short Form Agreement identifies strict requirements for online payment, confidentiality and financial reporting. Proposed third-party providers who fail to meet these conditions will not be permitted to receive or disburse student funds. M.G.L. Chapter 30B Uniform Procurement Act rules apply to the selection of all third party payment providers, and must be followed.

Third-party receipts and disbursements shall be recorded in the Town’s General Ledger and student activity club accounts, upon receipt of periodic financial activity statements from the vendor. In both cases, the ledgers will be ‘grossed up’ to reflect year-to-date and year-end transaction activity. Form **SAA-7, Third-Party Payment Transaction Request**, will be used to record ledger adjustments for third-party payments.

To comply with statutory approval requirements and School Committee policy, the School Principal must sign Forms SAA-6 and SAA-7. In addition, the Town Treasurer also must sign both forms, if anticipated or actual disbursements exceed the maximums established by the School Committee.

Purchases

- Purchases from student activity accounts require the prior approval of the School Principal.
- The ‘up fronting’ of personal monies should be avoided whenever possible. If it is anticipated that ‘up fronting’ of monies may be necessary, prior approval shall be obtained from the Principal. The ‘up fronting’ of monies must follow the procedures below for “Cash Boxes and Petty Cash for Student Trips.”
- It is the policy of the Needham Public Schools to reimburse the out of pocket expense of staff and students only; parents and non-school personnel may not be reimbursed.
- Equipment and supplies purchased with student activity account monies are the property of the student organization, and are not the property of the NPS nor of any individual student, advisor, or other interested party.
- Purchases made entirely from student activity funds are exempt from Chapter 30B Uniform Procurement Act purchasing requirements, unless otherwise determined by the Office of the Inspector General. Purchases involving student activity funds combined with other school funds may be subject to procurement requirements, however, upon the determination of the School Procurement Officer.

- Student activity monies shall not be used for any purpose unrelated to student activities or for the benefit of any staff person.
- No personnel expenses may be charged to the student activity account, with the sole exception of the stipend of the Faculty Manager of Student Accounts, who may be paid from the interest earned.
- Expenditures made by the Town on behalf of students are tax-exempt. As such, all expenditures made by the Town on behalf of the students should be made with the Town of Needham's tax exemption number. Since students are not, in and of themselves tax exempt entities, the NPS recognizes that the purchases students make on their own behalf are not tax exempt. Sales tax will be reimbursed at the discretion of the Town Accountant, for purchases made directly by students on their own behalf.

Expenditures/ Disbursements/ Checks

- All expenditures/disbursements from student activity accounts shall be made by check.
- It is the preference of the School Administration, the Town Accountant and the Town Treasurer to issue student activity checks from the Agency Account through the warrant process, thereby reducing the time and energy associated with check writing by the Principal.
- Checks should not be made payable to an individual student or employee, except for the purpose of refunding a student fee, upon submission of appropriate documentation.
- Checks must be written in the correct amount and with the correct date. Post-dated checks are not allowed. All checks require a name, address and a signature.
- Checks shall not be written to cash.
- Checks shall be signed only after they are completely prepared.
- Checks require an original signature by the Principal. Signature stamps are not permitted.
- Checks in excess of the following amounts must be co-signed by the Town Treasurer or paid through the Town Warrant: elementary maximum, \$3,000; Middle School maximum, \$5,000; and High School maximum, \$5,000.
- No checks shall be issued without invoices, receipts or other supporting documentation. Vendor statements alone (i.e., without any supporting documents) should not be used for the issuance of checks.
- In the event that a particular expenditure exceeds the amount currently available in the checking account, and to the extent that funds are available in the Student Activity Agency Account, the Treasurer will transfer funds from the Agency Account to the Checking Account to cover the expenditure. Requests for special transfers should be directed to the Director of Financial Operations.
- A record of all checks issued will be maintained.
- All checks shall be accounted for, including voided checks (which shall be mutilated to avoid re-use but not destroyed).
- The Principal shall request a payment from the student activity Agency account, or a reimbursement to the Checking Account, using the **Payment Request Form, SAA-8**. This form shall be accompanied by original invoice(s)/ receipt(s) and supporting documents, and must state to whom the check shall be payable, the reason for the payment, the amount of the check, and the student organization to be charged. The Principal must sign the payment request. The student officer/ Treasurer and/or Advisor also should sign the form, if practical.
- No personnel expenses may be charged to the student activity accounts, with the sole exception of the stipend for the Faculty Manager of Student Accounts, who may be paid from the interest earned.
- Disbursements exceeding \$600 in aggregate to any one individual or entity must be reviewed to determine if a Form 1099-MISC is required, in collaboration with the Town Accountant.
- Deposits and expenditures related to specific events shall be recorded on the **Event Financial Form, SAA-4**.
- Expenditures for travel should be pre-authorized using the **Field Trip Request Form (SAA-2)**.

- Competitive purchasing processes are encouraged, but not required for student activity purchases.
- Recognizing that it is a conflict of interest to accrue rewards points when personal credit cards are used to purchase items on students' behalf, NPS will deduct the rewards dollars from employee disbursements, where the accrual of these dollars are clearly linked to purchases made from student funds.

Reimbursements from the Agency Account to the Checking Account

After checks from the Student Activity checkbooks have been written, the balance in each checking account is replenished by means of an accounts payable 'reimbursement' from the Agency Account to the checking account. This reimbursement is processed through the Town's weekly warrant process. The Principal requests such reimbursements using the **Payment Request Form, SAA-8**, accompanied by original receipts, invoices and supporting materials, which document the disbursement of funds. If receipts or invoices are not available, the Principal must sign the payment request form, certifying that the expenditure was made. After the reimbursement request is approved through the Town Warrant, the Treasurer authorizes an electronic transfer of funds from the Agency Account to the checking account in the amount of the payment request.

Payments made directly from the Agency Account do not require reimbursement. Direct Agency payments are requested using the Payment Request Form mentioned above, accompanied by original receipts, invoices and supporting materials, which document the disbursement of funds. If receipts or invoices are not available, the Principal must sign the payment request form, certifying that the expenditure was made.

Earnings

A. Interest Earnings

According to School Committee policy, "[t]he interest earned by the Student Activity Agency Account will be retained by the fund and the School Committee will periodically allocate these funds to purposes as determined by the School Principal. The interest earned on each student activity checking account shall remain in the account and be recorded as a separate line item by the building principal. Said interest shall be used to cover the following expenditures without requiring further approval from the School Committee:

- To cover the cost of periodic outside audits of the accounts;
- To purchase forms and supplies related to maintaining the student activity agency account by the school;
- To cover the cost of a student(s) attending a class or school function when students are charged for such, but the principal determines the family is unable to cover such expenses;
- Refreshments for parents/student activities and for volunteer who have helped to support student programs;
- Rectify a deficit student activity account balance; and
- Faculty Manager of Student Accounts."

B. Commissions

Commissions paid to the school or to a student activity organization (ex. school pictures, yearbooks, class rings, candy sales) belong to the students. Commissions should be deposited to one or more specific student activity sub-accounts (example: yearbook, senior class), as approved by the School Committee upon the recommendation of the School Principal. At no time shall such commissions be used to benefit staff.

C. Undesignated Earnings

Should a school have any undesignated earnings, the School Principal must present a plan for the collection and expenditure of such monies to the School Committee for approval.

Incoming Class Accounts and Class Accounts at Graduation

A class account will be established for each incoming Kindergarten class. Additionally, all year-end fund balances will be maintained with the class year/club. Class year accounts will move to the next school, following the class of students. Upon graduation, the class balance shall be disbursed in accordance with the class vote. If there is no such vote, the School Committee shall approve the disposition of any residual balances, upon recommendation by the School Principal.

Class accounts should be closed within three years of graduation, to allow for sufficient time to pay all class obligations. The Principal may authorize additional time for extraordinary expenditures. Account closure should follow the procedures for closing inactive accounts below.

Cash Boxes and Petty Cash for Student Trips:

- Cash advances may be issued to establish cash drawer starting balances, to fund temporary-use cash boxes and to serve as Petty Cash for students traveling on authorized field trips.
- Cash advances may be issued to a school for a temporary use period not to exceed the duration of one school year. All cash balances must be returned to the School Business Office at the conclusion of the event/use and no later than the last day of the fiscal year.
- If the cash advance is used to establish a cash drawer starting balance or to fund a temporary-use cash box, the following procedures are used:
 - Cash boxes are available upon request from the Principal's designee. At no time shall a cash box be used as a petty cash fund.
 - Cash boxes should be signed out for each event using the **Cash Box Log (SAA-9)** found in Attachment G, and returned to the Principal's designee at the conclusion of the event. A log box shall be kept, which records which group is using the cash box, the date signed out, and amount in the cash box, and the signatures of both the person signing it out and the person receiving it. Upon return of the cash box, the log also shall record the date returned, the amount returned (which shall be equal to the amount signed out), and signatures of both parties again.
 - Users must follow procedures for 'opening' and 'closing' a cash box, as detailed in the **Cash Handling, Deposit and Reporting Procedures**.
 - The cash advance must be re-deposited to the Agency Account no later than the end of the fiscal year in an amount equal to the original cash advance.
 - Cash advances must be stored in a secure and locked location, when not in use and are subject to audit at any time, without prior notice.
- If the cash advance is required to pay transportation, lodging, meals, admissions, events and other charges during a trip, parents must provide written authorization to the Needham Public Schools to release funds from the Student Activity account to a designated faculty member. The faculty member will be required to collect receipts and keep a detailed accounting of expenses on the **Student**

Trip/Event Petty Cash Reconciliation Form (Form SAA-5.) Petty cash use will be audited at the conclusion of each trip; unspent petty cash funds must be returned to the Bookkeeper for re-deposit into the Student activity account.

- *Schools should not collect personal “pocket” monies from students for trips, unless required as part of a travel package fee.* Each individual student should plan to bring an appropriate amount of spending monies for tips, snacks, souvenirs, and other incidental expenses. These spending monies are considered to be students’ personal funds and are not to be deposited to the Student Activity Account.

Inactive Accounts

The School Committee delegates responsibility for approving the dissolution of student clubs/classes to the Superintendent, upon the recommendation of the building principal. If the inactive account has a positive balance, the School Committee shall approve the disposition of those funds, upon the Principal’s recommendation.

The status of each student activity organization should be reviewed annually. Any student activity organization which has been inactive for a period of three (3) years or more, and for which there have been no receipts or disbursements, must be reviewed. The following actions are required to close an inactive account:

- Written notification by the Faculty Advisor or student officer/treasurer to the Building Principal that the particular activity will cease to be a viable account. If an advisor or student officer/treasurer is not available, such discontinuance may be made upon the recommendation of the Building Principal.
- All assets of the recognized student activity organization shall be determined and stated in writing.
- The Superintendent will approve the dissolution of inactive accounts with a zero account balance. If the inactive account has a positive balance, the School Committee must approve the disposition of those funds, upon the recommendation of the Principal. In no case should the disposition of funds benefit specific individuals. (The primary goal in disposition should be to benefit the student body.)

Deficit Account Balances

Individual activity accounts should not be permitted to be in a deficit position, because such a position represents a liability to other individual activities or possibly to future classes. In the event that a specific student activity develops a deficit balance not resulting from timing, the School Committee shall authorize the deficit to be resolved using one of the following remedial actions recommended by the Principal:

- School Committee appropriation;
- Accumulated interest earnings;
- Surpluses of inactive accounts, upon approval of the School Committee;
- Gift from an activity with a surplus balance, upon written approval of one or more student representatives and the School Principal; and
- Any other legal means.

Gifts to Charitable Organizations and Other Student Activities

It is the opinion of Needham Public Schools that approved student activities may donate funds to charitable organizations or other authorized student activities. This opinion reflects the fact that, although the “anti-aid” amendment to the Massachusetts Constitution (Article 46, as amended by Article 103 of the Articles of Amendment) prohibits the use of public property for charitable purposes, student activity funds belong to the students and are not public funds.

To safeguard the interests of students, such disbursement shall be made only upon:

- For donations to charitable organizations, the written approval (or signature) of one or more student officers authorizing the disbursement.
- For donations to other approved student activities, documentation of the vote by the student organization. (Disposition of inactive club balances require a vote of the School Committee.)
- For all disbursements to charitable organizations or other student activities, the approval of the School Principal is required, to affirm that the disbursement promotes the general welfare, education, and morale of the students involved. (The disposition of inactive club balances requires the written recommendation of the School Principal.)

APPENDIX A: FORMS

<u>Form #</u>	<u>Form Name</u>	<u>Page #</u>
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APPENDIX B: SHORT FORM CONTRACT

<u>Form Name</u>	<u>Page #</u>
Sample Short Form Agreement	33

**Needham Public Schools
Student Activity Account
Request for Recognition of a Student Organization**

SAA - 1

School:		Date:	
----------------	--	--------------	--

The undersigned hereby request the recognition of the following student organizations, including approval to maintain monies in a student activity account.

Suggested Name of Organization:	
Reasons for Forming Organization:	
Criteria for Membership:	
Grade Span:	
How will Adult Supervision be Achieved?	

If approved, we understand that the organization will be held accountable for complying with all regulations/guidelines/procedures for fundraising, procurement of goods and services under the Uniform Procurement Act (as required), and the handling of monies.

Student Signature	Teacher/Advisor Signature	Principal Signature
Student (Print Name)	Teacher/Advisor (Print Name)	

[Superintendent Use Only:] The above organization is approved as a recognized student organization:

Superintendent	Date

STUDENT ACTIVITY ACCOUNT

Field Trip Request Form

<input type="checkbox"/>	Overnight
<input type="checkbox"/>	Out of State
<input type="checkbox"/>	International

This form must be completed and signed by the Principal, prior to each academic or extra-curricular field trip. Overnight trips require the initial approval of the School Committee. The Superintendent approves all subsequent trips, with 30 days prior notice. This form must be completely filled out. Forms with incomplete or missing information will be returned without approval:

SCHOOL: _____ **SCHOOL CLUB/CLASS:** _____

TRIP INFORMATION:

Trip Destination:			
Trip Contact Name & Phone:			
Travel Agent Name & Phone:			
Travel Dates and Times:	Departure:		Return:
Mode of Travel:			
Purpose of Trip/ Connection to NPS Curriculum:			
Additional Information for Overnight Trips:	Attach travel itinerary, travel budget and list of students. Itinerary should describe travel, transportation, accommodations and other pertinent information.		
Global Competence Program Requirements Satisfied? (NHS Only)			

TRIP LEADERS & CHAPERONES: (List all participants by name. Add additional sheets, as necessary. Check box to identify parents and other non-NPS Personnel)

Trip Leader Name:		Parent/Non-NPS? <input type="checkbox"/>
Trip Co-Leader Name:		Parent/Non-NPS? <input type="checkbox"/>
Chaperone Name:		Parent/Non-NPS? <input type="checkbox"/>
Chaperone Name:		Parent/Non-NPS? <input type="checkbox"/>
Chaperone Name:		Parent/Non-NPS? <input type="checkbox"/>
Chaperone Name:		Parent/Non-NPS? <input type="checkbox"/>
Chaperone Name:		Parent/Non-NPS? <input type="checkbox"/>

TRIP BUDGET/ FEE CALCULATION:

Expense Budget: (Include cost of all students and chaperones. Attach travel budget if available.)		\$ Amount
1	Cost of Travel:	\$
2	Cost of Admission:	\$
3	Other Cost:	\$
4	Other Cost:	\$
5	Grand Total Expenses:	\$
Funding Sources:		
6	Anticipated Donations from Outside Sources: (Describe below)	\$
7	Anticipated Revenue from Fundraising: (Describe below)	\$
8	Subtotal Donations & Fundraising (Excluding Student Fees):	\$
9	Additional Funding from Student Fees: <i>(Row 5 Minus Row 8)</i>	\$
10	Grand Total Funding Sources: <i>(Must Equal Line 5)</i>	\$
Calculating Per Student Fee:		
11	Total # Students Traveling:	
12	Anticipated # Student Scholarships:	
13	Net # Student Fees to Collect: <i>(Row 11 Minus Row 12)</i>	
14	Per Student Fee Amount: (Collect this fee from students.) <i>(Row 9 Divided by Row 13)</i>	\$
Description of Outside Funding Sources (including In-Kind Contributions):		
Fundraising Plan (if applicable)*		
<p><small>* School Committee Policy # DFC: Prior approval of the Building Principal is required for all fundraising at school-sponsored events, on school property, or organized by students or school groups. Non-school groups may conduct raffles or games of chance to benefit Needham Public Schools (NPS), with the prior approval of the Building Principal and in accordance with relevant laws. (MGL Ch271 s7A prohibits school organizations and students from conducting raffles or other games of chance.) Non-school groups, such as PTCs and Boosters, must agree to indemnify and hold harmless NPS from any claim related to the event. Superintendent approval of the fundraising activity is required, if more than one school is involved. All donations and fundraising proceeds must be accepted by vote of the School Committee, before they may be used or expended.</small></p>		

Signatures:

Principal: _____ **Date:** _____

Nurse: _____ **Date:** _____

Superintendent: (Required for Overnight/ Out-of-State/ International Travel and Multi-School Fundraisers) _____ **Date:** _____

School Committee: (Required for Initial Overnight Out-of-State/ International Travel) _____ **Date:** _____

**NEEDHAM PUBLIC SCHOOLS
STUDENT ACTIVITY ACCOUNT
Statement Final Accountability for Student Travel**

SAA - 3

Club/Class: _____ School: _____

Trip Destination: _____ Travel Dates: _____

Prepared By: _____ Date Prepared: _____

Documentation Attached:

Event Financial Form Attached? Yes No Does the Form Itemize All Expenditures? Yes No

Club P&L(s) Attached? Yes No Trip Expenses Highlighted & Tie to Event Financial? Yes No

Cash Advance Made? Yes No Trip Petty Cash Reconciliation Attached? Yes No

Other (Describe):

Signatures:

Preparer Signature: _____ Date: _____

To Be Completed by NPS Accounting:

Reconciliation Complete and Accurate? Yes No

Reviewed By: _____ Date: _____

Note:

**NEEDHAM PUBLIC SCHOOLS
STUDENT ACTIVITY ACCOUNT
Event Financial Report**

SAA - 4

Club/Class: _____
Event: _____

Date: _____
Event Dates: _____

Income:

Recap Date:	Recap #	Source	Amount
Subtotal Income			0

Expenditures:

Check Date	Check #	Source	Amount
Subtotal Expenditures			0
Net Event Balance			0

Prepared By: _____ **Date:** _____
Reviewed By: _____ **Date:** _____

**NEEDHAM PUBLIC SCHOOLS
STUDENT ACTIVITY ACCOUNT
Student Trip/ Event Petty Cash Reconciliation Form**

SAA - 5

School: _____ Funds Custodian: _____
Event: _____ Date: _____

Total Student Activity Funds Received (A) \$ Amount

Student Activity Expenditure Log:						
Date	invoice #	Vendor	Description of Expense	\$ Amount	Invoice Attached?	Affadavit Attached?

Balance to Remit to Student Activity Fund (B) 0

NEEDHAM PUBLIC SCHOOLS
STUDENT ACTIVITY ACCOUNT
Request to Use Third-Party Payment Entity

SAA - 6

Club/Class: _____ School: _____
Event Description: _____ Event Date(s): _____
Prepared By: _____ Date Prepared: _____
NPS Faculty Adviser/ Responsible Administrator: _____

Third-Party Entity:

Name: _____
Address _____
Address _____
Contact Name _____
Contact Title _____
Contact Telephone _____

Anticipated Event Budget: \$ _____ Estimated Number of Participants: _____

Estimated Per Student Fee: \$ _____

Funding Sources: _____

Anticipated Donations from Outside Sources: \$ _____
Anticipated Revenue from Fundraising: \$ _____
Anticipated Funding from Student Fees: \$ _____

Anticipated Schedule of Fee Collections

Payment #1	Date: _____
Payment #2	Date: _____
Payment #3	Date: _____
Payment #4	Date: _____
Payment #4	Date: _____

Note: I understand and acknowledge that Third-Party Collection/Payments will be permitted only under the following conditions:

- 1) Advance approval is given by the Director of Financial Operations. Such approval is entirely at the Director's discretion.
- 2) The vendor executes the Town of Needham Short Form Contract, including Third-Party Payment Addendum.
- 3) The vendor agrees to ensure the security and confidentiality of all payments and financial information obtained from payers.
- 4) If payments are to be accepted online, the vendor agrees to meet the e-system requirements identified in the Third-Party Payment Addendum.
- 5) The vendor agrees to provide on-demand financial activity statements to the Needham Public Schools Business Office in the contractually-specified format.
- 6) The vendor agrees to refund any event balance remaining to the Needham Public Schools, for deposit to the Student Activity Agency Account.

Signatures:

Principal Signature: _____	Date: _____
Advisor Signature: _____	Date: _____
Preparer Signature: _____	Date: _____

**NEEDHAM PUBLIC SCHOOLS
STUDENT ACTIVITY ACCOUNT
Third-Party Payment Transaction Request**

SAA - 7

Club/Class: _____ School: _____
 Event Description: _____ Event Date(s): _____
 Prepared By: _____ Date Prepared: _____
 NPS Faculty Adviser/ Responsible Administrator: _____

Third-Party Entity:
 Name: _____

Invoice/ Statement Information

Date	Document #	Transaction Description	Total Amount	Ledger Adjustment Requested
				GL <input type="checkbox"/> Club <input type="checkbox"/>
				GL <input type="checkbox"/> Club <input type="checkbox"/>
				GL <input type="checkbox"/> Club <input type="checkbox"/>
				GL <input type="checkbox"/> Club <input type="checkbox"/>
				GL <input type="checkbox"/> Club <input type="checkbox"/>
				GL <input type="checkbox"/> Club <input type="checkbox"/>

Original Documentation Attached:

Signatures:

Preparer Signature: _____ Date: _____

Principal Signature: _____ Date: _____

To Be Completed by NPS Accounting:

Documentation Complete Yes No Signed By: _____

Other (Describe): _____

NEEDHAM PUBLIC SCHOOLS
STUDENT ACTIVITY ACCOUNT
Payment Request Form

SAA - 8

School: _____ Bookkeeper: _____

Club/Class: _____ Date: _____

Account # _____

Payee:
(Payee Name &
Address) _____

Payment Amount:

Special Payment Instructions: (Check All That Apply)

Date Payment Required: _____

Hand Carry Payment? Yes No

Date of Event: _____

Reimbursement Request? Yes No

SAA Check #: _____

Completed W-9 Attached? Yes No (Only for New Vendors)

Other (Describe): _____

To Be Completed by School Bookkeeper:

Requested By: _____

Advisor Signature: _____

Student Treasurer: _____

Principal Approval: _____ Date: _____

To Be Completed by NPS Accounting:

Documentation Complete? Yes No

Signed By: _____

Other (Describe): _____

NEEDHAM PUBLIC SCHOOLS
STUDENT ACTIVITY ACCOUNT
Cash Box Log

SAA - 9

School: _____

Cash Box Out			
Date Out	Class/Club	Amount	Advisor Signature

Cash Box In			
Date Out	Class/Club	Amount	Advisor Signature

Appendix B Needham Public Schools Sample Short Form Agreement

THIS AGREEMENT for **Travel Services to [LOCATION NAME]** (hereinafter the "Project") is made the 25th day of June, 2015, by and between **[VENDOR NAME]** a corporation (or partnership, etc choose one) organized under the laws of the state of **[STATE NAME]**, with a usual place of business at **[ADDRESS]**, hereinafter called the **Contractor**, and the Town of Needham, a municipal corporation duly organized under the laws of the Commonwealth of Massachusetts, acting through its School Committee, hereinafter referred to as the **Town**.

WITNESSETH that the **Contractor** and the **Town**, for the consideration hereinafter named, agree as follows:

ARTICLE 1. AGREEMENT DOCUMENTS

The Agreement consists of the following, and in the event of conflicts or discrepancies among them, they shall be interpreted on the basis of the following priorities:

1. This Agreement;
2. The Invitation For Bids, Bid Specifications, Request For Proposals Or Purchase Description;
3. The **Contractor's Quote/ Travel Itinerary** dated **[DATE]**;
4. Third-Party Payment Addendum (if applicable);
5. Drawings required for the Project, if applicable and
6. Copies of all required bonds, certificates of insurance and licenses required under the contract;

EACH OF WHICH IS ATTACHED HERETO. These documents form the entire agreement between the parties and there are no other agreements between the parties. Any amendment or modification to this agreement must be in writing and signed by an official with the authority to bind the **Town**.

ARTICLE 2. SCOPE OF THE WORK

The **Contractor** shall furnish all supplies, materials and equipment, and perform all labor, services and work shown on the Agreement documents, and the **Contractor** agrees to do everything required by this Agreement and the documents.

ARTICLE 3. TERM OF AGREEMENT

This Agreement shall be for a term of one year, commencing on **[DATE]** and ending on **[Date]**, unless sooner completed and subject to annual appropriation. This Agreement shall not be renewed or extended unless provisions for renewal or extension were contained in the Request for Proposals, in which event the Agreement may be extended or renewed at the sole option of the Town, and upon the terms described therein.

Notwithstanding verbal or other representations by the parties, or an earlier start date indicated in an Agreement, the effective start date of performance under an Agreement shall be the date a Contract has been executed by an authorized signatory of the **Contractor and the Town**, or a later date specified in the Agreement or the date of any approvals required by law or regulation, whichever is later.

ARTICLE 4. THE AGREEMENT SUM

The **Town** shall pay the **Contractor** for the performance of this Agreement for the total number of travelers at the unit prices specified in the Contractor’s Reservation Confirmation, including all reimbursable expenses.

Or

Needham Public School students and their parents will pay the **Contractor** for the performance of this Agreement for the total number of travelers at the unit prices specified in the Contractor’s Reservation Confirmation, including all reimbursable expenses.

Payments under this agreement shall be made contingent upon the collection of fees from trip participants. Trip participants who have failed to make payment in full by trip date, may be removed from the Tour and refunded all payments less their deposit, subject to the Contractor’s Reservation Confirmation.

ARTICLE 5. PAYMENT

The **Town** shall make payment as follows:

- a. The **Town** shall make payment thirty (30) after receipt of an invoice for work performed or materials supplied the previous month, according to the schedule set in the Contractor’s Reservation Confirmation.
- b. With any invoice the **Contractor** shall submit evidence satisfactory to the **Town** that the goods or supplies have been delivered, or that the work has been completed and that all payrolls, material bills and other indebtedness connected with the work has been paid. The billings shall include, if applicable, all charges for consultants, subcontractors, plans, equipment, models, renderings, travel, reproductions, postage and delivery, and all other expenses. There shall not be any markup for overhead, administration or profit for any of the above-listed services.
- c. If for any reason the **Town** makes a payment under this Agreement in error, the Town may recover the amount overpaid or, if applicable, may apply any overpayment to a future installment payment.
- d. The Town is not responsible for payment of invoices sent to an address other than specified at the end of this Article.
- e. Invoices for services procured under this Agreement are to be sent to: **Attn: Business Office, Needham Public Schools, 1330 Highland Avenue, Needham MA, 02492.**

ARTICLE 6. PROMPT PAYMENT DISCOUNTS

The **Contractor** will allow a Prompt Payment Discount for payment made by the **Town** within the number of days from the date of receipt of the invoice, or the date of the receipt of the product or service, whichever occurs later as follows:

Prompt Payment Discount %	Payment Issue Date w/in
Enter percent%	Enter days Days

ARTICLE 7. TAX EXEMPT STATUS

The **Town** represents that it is exempt from federal excise, state, and local taxes, and that sales to it are exempted from Massachusetts sales and use tax. If in the future the **Town** becomes subject to any such taxes, the **Town** shall reimburse the **Contractor** for the tax paid by the **Contractor** on behalf of the **Town**. Any other taxes imposed on the **Contractor** shall be borne solely by the **Contractor**.

ARTICLE 8. NONPERFORMANCE

In the case of any default on the part of the **Contractor** with respect to any of the terms of this Agreement, the **Town** shall give written notice thereof, and if said default is not made good within such time as the **Town** shall specify in writing, the **Town** shall notify the **Contractor** in writing that there has been a breach of the Agreement and thereafter the **Town** shall have the right to terminate this Agreement and secure the completion of the work remaining to be done on such terms and in such manner as the **Town** shall determine, and the **Contractor** shall pay for the completion of such work and reimburse the **Town** for all expenses incurred by reason of said breach. The **Contractor** in case of such breach shall be entitled to receive payment only for work completed satisfactorily prior to said breach, so long as the total paid hereunder does not exceed the Agreement sum, and the amount of any balance due the **Contractor** shall be determined by the **Town** and certified to the **Contractor**.

ARTICLE 9. TERMINATION

In addition to the provisions of Article 8, the **Town** shall have the right to terminate this Agreement if funds are not appropriated or otherwise made available to support the continuation of the Agreement after the first year.

The **Town** shall also have the right to immediate termination:

- a. any material misrepresentation made by the **Contractor**.
- b. any failure by the **Contractor** to perform any of its obligations under this Agreement including, but not limited to, the following:
 - i. failure to commence performance of this Agreement at the time specified in this Agreement due to a reason or circumstance within the **Contractor's** reasonable control;
 - ii. failure to perform this Agreement with sufficient personnel and equipment or with sufficient material to ensure the completion of this Agreement within the specified time due to a reason or circumstance within the **Contractor's** reasonable control;
 - iii. failure to perform this Agreement in a manner reasonably satisfactory to the **Town**;
 - iv. failure to promptly re-perform within reasonable time the services that were rejected by the **Town** as erroneous or unsatisfactory
 - v. discontinuance of the services for reasons not beyond the **Contractor's** reasonable control;
 - vi. failure to comply with a material term of this Agreement, including, but not limited to, the provision of insurance and nondiscrimination; and
 - vii. any other acts specifically and expressly stated in this Agreement as constituting a basis for termination of this Agreement.

The **Contractor** shall have the right to terminate this Agreement if the **Town** fails to make payment within 30 days after it is due.

ARTICLE 10. EMPLOY COMPETENT PEOPLE

The **Contractor** shall employ only competent people to do the work. Whenever the **Town** shall notify the **Contractor** in writing that any person under the **Contractor's** employ is, in the **Town's** opinion, incompetent, unfaithful, disorderly or otherwise unsatisfactory, or not employed in accordance with the provisions of this Agreement, such person shall be discharged from the work and shall not again be employed on the Project, except with the consent of the **Town**.

ARTICLE 11. CHANGE IN SCOPE OF SERVICES

If this Agreement is pursuant to M.G.L. Ch. 30B, the **Town** may increase the quantity of supplies or services or both specified in this Agreement provided:

- a. the unit prices remain the same or less;
- b. the procurement officer has specified in writing that an increase is necessary to fulfill the actual needs of the *Town* and is more economical and practical than awarding another contract;
- c. the **Town** and **Contractor** agree to the increase in writing;
- d. the increase in the total Agreement price does not exceed 25 percent but a Agreement for the purchase of gasoline, special fuel, fuel oil, road salt or other ice and snow control supplies shall not be subject to this limit; and
- e. the **Town**, with the agreement of the **Contractor**, may reduce the unit price for supplies or services or both specified in an Agreement to be paid by the **Town** at any time during the term of the Agreement or when an option to renew, extend or purchase is exercised.

ARTICLE 12. NOTICE

All notices required to be given under this Agreement shall be given in writing and shall be effective upon receipt by hand delivery or certified mail to:

The Town of Needham: Anne Gulati
 Director of Financial Operations
 Needham Public Schools
 1330 Highland Avenue
 Needham, Massachusetts 02492

The Contractor: **[Contact Name]**
 [Contact Title]
 [Contractor Name]
 [Contractor Address]
 [Contractor Address]

ARTICLE 13. INSURANCE

- a. The **Contractor** shall, at its own expense, obtain and maintain general liability and motor vehicle liability insurance policies protecting the **Town** in connection with any operations included in this Agreement, and shall have the **Town** as an additional insured on the **Contractor's** liability policies, as noted in the RFP. General liability coverage shall be in the amount of at least \$1,000,000 per occurrence and \$2,000,000 aggregate for bodily injury liability and \$1,000,000 per occurrence and \$2,000,000 aggregate for property damage liability. Motor vehicle coverage shall include coverage for owned, hired and non-owned vehicles and shall be in the amount of at least \$1,000,000 per person and \$1,000,000 per occurrence for bodily injury liability and \$1,000,000 per occurrence for property damage liability.
- b. In the event this Agreement is for professional services, the **Contractor** shall carry professional malpractice or Errors and Omissions liability insurance with minimum limits of \$1,000,000 per occurrence, \$2,000,000 aggregate, with a maximum deductible of \$ **25,000**.
- c. All insurance coverage shall be in force from the time of the Agreement to the date when all work under the Agreement is completed and accepted by the **Town**. Since this insurance is normally written on a year-to-year basis, the **Contractor** shall notify the **Town** should coverage become unavailable or if its policy should change.

- d. The **Contractor** shall, before commencing performance of this contract, provide for the payment of compensation and the furnishing of other benefits by an insurance company duly licensed to do business in accordance with Massachusetts General Laws, Chapter 152, as amended, to all employed under the Agreement and shall continue such insurance in full force and effect during the term of the contract.
- e. Certificates and any and all renewals substantiating that required insurance coverage is in effect shall be filed with the contract. Any cancellation of insurance whether by the insurers or by the insured shall not be valid unless written notice thereof is given by the party proposing cancellation to the other party and to the **Town** at least fifteen days prior to the intended effective date thereof, which date should be expressed in said notice.

ARTICLE 14. INDEMNIFICATION

The **Contractor** shall indemnify, defend, and save harmless the **Town** and all of the **Town's** officers, agents and employees from and against all suits and claims of liability of every name and nature, including costs of defending any action, for or on account of any injuries to persons or damage to property of the **Town** or any person, firm, corporation or association arising out of or resulting from any act, omission, or negligence of the **Contractor**, its subcontractors and its and their agents or employees in the performance of the work covered by the Agreement and/or failure to comply with terms and conditions of the Agreement, but only in respect of such injuries or damages sustained during the performance and prior to the completion and acceptance of the work covered by the Agreement and to the extent such injuries or damages are not covered by the **Town's** insurance. The foregoing provisions shall not be deemed to be released, waived or modified in any respect by reason of any surety or insurance provided by the **Contractor** under the Agreement.

ARTICLE 15. CORI CERTIFICATION

Services Do Require a CORI check Services Do Not Require a CORI check

If the above certification is checked "Services Do require CORI check," the **Contractor** hereby acknowledges the right of the **Town** to conduct a criminal background check on all individuals providing such services under this contract, in accordance with state law.

If the above certification is checked "Services Do Require Background Check," employees of the Contractor must submit a signed Criminal Offender Record Information (CORI) authorization form to the Needham Public Schools' Human Resources Office prior to commencing work on the contract and must submit to a fingerprint-based federal background check at the employee's expense before beginning work. The Town's assessment of CORI records is based on regulations issued by the Executive Office of Health and Human Services, 101 C.M.R. 15.00-15.17, in accordance with G.L. c. 6, §§ 167-178B. The fingerprint-based federal background check is done in accordance with Chapter 459 of the Acts of 2012, as amended by Chapter 77 of the Acts of 2013, and applies to all school employees and designated school contractor employees who may have direct and unmonitored contact with children.

Pursuant to G.L. c. 6, §§ 178C-178P, the **Contractor** also authorizes the **Town** to use local and national sexual offender registry information (SORI) to determine if any of the Contractor's employees pose an unreasonable risk to children, the disabled, or the elderly during the performance of their work under this Agreement.

If transportation of students is to be provided by a company with a usual place of business in Massachusetts, the Needham Public Schools also will require employees of the contractor to submit to a fingerprint-based federal background check at the employee's expense, before beginning work.

ARTICLE 16. MATERIALS AND WORKMANSHIP

Unless otherwise specified, all materials and equipment incorporated in the work under the Agreement shall be new. All workmanship shall be first class and by persons qualified in the respective trades.

ARTICLE 17. GUARANTEE OF WORK

- a. Except as otherwise specified, all work shall be guaranteed by the **Contractor** against defects resulting from the use of inferior materials, equipment, or workmanship for one year from the date of final completion of the Contract.
- b. If, within any guarantee period, repairs or changes are required in connection with guaranteed work, which in the opinion of the **Town** are rendered necessary as a result of the use of materials, equipment or workmanship which are inferior, defective or not in accordance with the terms of the Contract, the **Contractor** shall, promptly upon receipt of notice from the **Town** and at its own expense:
 - i. Make goods and services conform to this Agreement;
 - ii. Make good all damage to the **Town**, or equipment or contents thereof, which, in the opinion of the **Town**, is the result of the use of materials, equipment or workmanship which are inferior, defective, or not in accordance with the terms of the Agreement; and
 - iii. Make good any work or material, or the equipment or site, which is disturbed in fulfilling any such guarantee.

~~ARTICLE 18. USE OF CONTRACTOR'S DRAWINGS, SPECIFICATIONS AND OTHER DOCUMENTS~~

- ~~a. All Drawings, Specifications, and other documents (including sketches, computations, test data, survey results, photographs, renderings, models, and other material peculiar to the Services) prepared by the **Contractor** or **Contractor's** Consultants shall become the property of the **Town** upon payment of sums due under the contract. The **Town** acknowledges the copyright of the **Contractor** and the **Contractor's** Consultants.~~
- ~~b. The **Town** may use the Drawings, Specifications and such other documents prepared by the **Contractor** or the **Contractor's** Consultants as needed for the construction, maintenance, repair, or modification of the **Project**.~~
- ~~c. The **Town** shall hold the **Contractor** and the **Contractor's** Consultants harmless and release from any claims arising out of any use of or changes to the documents made by the **Town** or his representatives during any other construction not a part of this contract.~~
- ~~d. Pursuant to Massachusetts General Laws, Chapter 7 Section 38H, paragraph (j), **Contractor** shall not be compensated for any services involved in preparing changes that are required for additional work that should have been anticipated by **Contractor** in the preparation of the bid documents, as reasonable determined by **Town**.~~

ARTICLE 19. GOVERNING LAW

This Agreement and performance hereunder are governed in all respects by the laws of the Commonwealth of Massachusetts and all other applicable by-laws and administrative rules, regulations and orders.

ARTICLE 20. CONSENT TO VENUE

- a. The **Contractor** agrees that it shall commence and litigate all legal actions or proceedings arising in connection with this Agreement exclusively in the Dedham District Court or in the Norfolk Superior Court, both of which are located in the County of Norfolk, Commonwealth of Massachusetts. The aforementioned choice of venue is intended to be mandatory and not

permissive in nature, thereby precluding the possibility of litigation commenced by the **Contractor**, with respect to or arising out of this Agreement, in any court or forum other than those specified in this paragraph.

- b. It is further agreed that the parties to this Agreement hereby waive their rights to a jury trial.
- c. Each party hereby waives any right it may have to assert the doctrine of forum non conveniens or similar doctrine or objection to venue with respect to any proceeding brought in accordance with this Article and stipulates that the Norfolk Division of the Superior Court Department of the Massachusetts Trial Court shall have in personam jurisdiction and venue over each of them for the purposes of litigating any dispute, controversy, or proceeding out of or related to this Agreement. In the event the **Contractor** commences suit or other proceeding in any other court or forum, it agrees to immediately dismiss its suit or other proceeding and if it fails to do so and the Town acts to dismiss or otherwise dispose of the suit, the **Contractor** shall dismiss its suit and be liable to the **Town** for the reasonable legal fees and costs needed to have the matter dismissed.
- d. The **Contractor** hereby authorizes and accepts service of process sufficient for personal jurisdiction in any action against it as contemplated by these paragraphs by postage prepaid, registered mail, return receipt requested, to its address as set forth in this Agreement.
- e. The **Contractor** shall not enter into any agreement with or employ the services of any subcontractor unless the agreement with the subcontractor provides that the subcontractor is subject to and will comply with the provisions of this Article.

~~ARTICLE 21. WORK PRODUCT~~

~~Upon payment of all amounts due under this Agreement, the **Town** shall become the owner of all work product, specifications, plans, maps, data, conclusions, computations and electronic data created under this Agreement. The **Town** agrees that the information contained therein was produced specifically for this Agreement and agrees to hold the **Contractor** harmless from any liability of the **Town's** use of these documents in any future project not directly related to the subject matter of this Agreement. Prior to engaging the services of any Subcontractor the **Contractor** shall provide to the **Town** a writing from the Subcontractor that he assents to this Work Product Article.~~

ARTICLE 22. SUBCONTRACTING

The Town authorizes the Contractor to secure the services of subcontractors necessary to provide the travel described in the Contractor's Reservation Confirmation. The **Contractor** shall not subcontract any additional work to any corporation, entity or person without the prior written approval of the **Town**.

ARTICLE 23. INDEPENDENT CONTRACTOR

All of the services to be performed under the terms of this Agreement will be rendered by the **Contractor** as an independent contractor. None of the terms of this Agreement shall create a principle-agent, master-servant or employer-employee relationship between the **Town** and the **Contractor**.

ARTICLE 24. BINDING AGREEMENT AND ASSIGNMENT OF INTEREST

This Agreement shall be binding upon the **Town** and the **Contractor** and the partners, successors, heirs, executors, administrators, assigns and legal representatives of the **Town** and the **Contractor**. Neither the **Town** nor the **Contractor** shall assign, sublet or transfer any interest in this Agreement without the written consent of each other, and such consent shall not be unreasonably withheld.

ARTICLE 25. PREVAILING WAGE RATES

If the work under this Agreement involves the construction of public works the **Contractor** agrees to pay the prevailing wage and comply with Massachusetts General Laws, Chapter. 149, §§ 26 - 27D and a Statement of Compliance is included in the Contract Documents. Pursuant to Massachusetts General Laws, Chapter. 149 §§ 26 & 27B, the **Contractor** (and every Subcontractor) shall file weekly certified payroll records with the **Town** for all employees who have worked on the Project. The **Town** and the **Contractor** must preserve said records for a period of not less than three years.

ARTICLE 26. CONFLICT OF INTEREST

By execution of this Agreement with the **Town**, the **Contractor** acknowledges that the **Town** is a municipality for the purposes of Massachusetts General Law Chapter 268A (the Massachusetts conflict of interest statute), and agrees, as circumstances require, to take actions and to forbear from taking actions so as to be in compliance at all times with the obligations of the **Contractor** based on said statute.

ARTICLE 27. CONFIDENTIALITY

The **Contractor** shall comply with Massachusetts General Law Chapter 66A if the **Contractor** becomes a "holder" of "personal data". The **Contractor** shall also protect the physical security and restrict any access to personal or other **Town** data in the **Contractor's** possession, or used by the **Contractor** in the performance of this Contract, which shall include, but is not limited to the **Town's** public records, documents, files, software, equipment or systems.

ARTICLE 28. RECORD-KEEPING AND RETENTION, INSPECTION OF RECORDS.

The **Contractor** shall maintain records, books, files and other data as specified in the Contract and in such detail as shall properly substantiate claims for payment under the Contract, for a minimum retention period of seven (7) years beginning on the first day after the final payment under the Contract, or such longer period as is necessary for the resolution of any litigation, claim, negotiation, audit or other inquiry involving a Contract. The **Town** shall have access during the **Contractor's** regular business hours and upon reasonable prior notice, to such records, including on-site reviews and reproduction of such records at a reasonable expense.

ARTICLE 29. SEVERABILITY

If a court declares one or more of the provisions of this Agreement invalid, the validity of the remaining provision of this Agreement shall not be affected thereby.

ARTICLE 30. CERTIFICATIONS

By executing this Agreement, the **Contractor** under the pains and penalties of perjury, makes all certifications required under the certifications listed below, and has provided all required documentation and disclosures, or shall provide any required documentation upon request.

The **Contractor** is qualified and shall at all times remain qualified to perform this Agreement; that performance shall be timely and meet or exceed industry standards, including obtaining requisite licenses, registrations, permits and resources for performance; and that the **Contractor** shall provide access to records to town officials; and the **Contractor** certifies that the **Contractor** and any of its subcontractors are not currently debarred or suspended by the federal or state government under any law or regulation.

The **Contractor** shall comply with all applicable federal, state, and local laws and regulations.

The **Contractor** certifies that there is no authorization to deliver performance for which compensation is sought under this Agreement prior to the effective date and that any oral or written representations, commitments or assurances made by a Town representative are not binding and the **Town** may not back-date this Agreement in order to cover the delivery of performance prior to the Effective date. The **Town**

has no legal obligation to compensate a **Contractor** for performance that is not requested and is intentionally delivered by the **Contractor** outside the scope of the Agreement.

The **Contractor** certifies it has not been in bankruptcy and/or receivership within the last three calendar years, and the **Contractor** certifies that it will immediately notify the **Town** in writing if there is any risk to the solvency of the **Contractor** that may impact the **Contractor's** ability to timely fulfill the terms of this Agreement.

The **Contractor** shall affirmatively disclose the details of any pertinent judgment, criminal conviction, investigation or litigation pending against the **Contractor** or any of its officers, directors, employees, agents, or subcontractors of which the **Contractor** has knowledge, or learns of during the Agreement term. **Contractors** must affirmatively disclose any potential structural change in its organization at least 45 days prior to the change.

If incorporated, the **Contractor** certifies that it has identified the Contractor's state of incorporation, and the **Contractor** certifies compliance with all filing requirements of both the incorporating state and the Massachusetts Secretary of State. If the **Contractor** is a foreign corporation, the **Contractor** certifies compliance with all requirements for certification, reporting, filing of documents and service of process.

If an employer, the **Contractor** certifies compliance with applicable state and federal employment laws or regulations, including but not limited to minimum wages and prevailing wage programs and payments; unemployment insurance and contributions; workers' compensation and insurance, child labor laws, AGO fair labor practices; G.L. c. 149 (Labor and Industries); G.L. c. 150A (Labor Relations); [G.L. c. 151](#) and [455 CMR 2.00 \(Minimum Fair Wages\)](#); G.L. c. 5, s. 1 (Prevailing Wages for Printing and Distribution of Public Documents); G.L. c. 151A (Employment and Training); G. L. c. 151B (Unlawful Discrimination); G.L. c. 151E (Business Discrimination); [G.L. c. 152](#) (Workers' Compensation); G.L. c.153 (Liability for Injuries); 29 USC c. 8 (Federal Fair Labor Standards); 29 USC c. 28 (Federal Family and Medical Leave Act; AGO Consumers and Civil Rights.

Other Federal And State Laws And Regulations including but not limited to the Americans with Disabilities Act,; 42 U.S.C Sec. 12,101, et seq., Disability Law Resources; the Rehabilitation Act, 29 USC c. 16 s. 794; 29 USC c. 16. s. 701; 29 USC c. 14, 623; the 42 USC c. 45; (Federal Fair Housing Act); E.O. 11246, "Equal Employment Opportunity," as amended by E.O. 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and as supplemented by regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor;" 18 U.S.C. 874 and 40 U.S.C. 276c (Copeland "Anti-Kickback" Act); 40 U.S.C. 276a to a-7 (Davis-Bacon Act, as Amended); 40 U.S.C. 327-333 (Contract Work Hours and Safety Standards Act); 37 CFR part 401 (Rights to Inventions Made Under a Contract or Agreement); 42 U.S.C. 7401 et seq., as amended (Clean Air Act); 1633 U.S.C. 1251 et seq., as amended (Federal Water Pollution Control Act); 31 U.S.C. 1352, as implemented 34 CFR Part 82 (Byrd Anti-Lobbying Amendment); 47 U.S.C. 5 (Telecommunications Act); E.O.s 12549 and 12689 (Debarment and Suspension); Section 106 of "TVPA" (Trafficking Victims Protection Act of 2000); American Recovery and Reinvestment Act of 2009; Pub. L. 111-5 ("ARRA"), Section 1605 of ARRA; and 2 CFR part 176.140 (Buy American); G. L. c. 151B (Unlawful Discrimination); G.L. c. 151E (Business Discrimination); the Public Accommodations Law G.L. c. 272, s. 92A; G.L. c. 272, s. 98 and G.L. c. 272 s. 98A; the Massachusetts Constitution Article CXIV and G.L. c. 93, s. 103; 47 USC c. 5, sc. II, Part II, s. 255 (Telecommunication Act; Chapter 149, Section 105D, G.L. c. 151C, G.L. c. 272, Section 92A, Section 98 and Section 98A, and G.L. c. 111, Section 199A.

ARTICLE 31. CERTIFICATE OF COMPLIANCE WITH MASSACHUSETTS TAX LAWS

The **Contractor** certifies Tax Compliance with Federal tax laws; State tax laws including G.L. c. 62C, G.L. c. 62C, s. 49A (the **Contractor** has complied with all laws of the Commonwealth relating to taxes, reporting of employees and contractors, and withholding and remitting of child support and is in good standing with respect to all returns due and taxes payable to the commissioner of revenue); reporting of employees and contractors under G.L. c. 62E, withholding and remitting [child support](#) including G.L. c. 119A, s. 12;

Social Security Number or
Federal Identification Number

Signature of Individual
or Corporate Name

BY: _____
Corporate Officer (if applicable)

IN WITNESS WHEREOF the parties hereto have executed THREE (3) copies of this Agreement the day and year first above written.

CONTRACTOR: _____

By*: _____

Title: _____

** My signature above certifies that I am duly authorized, or that I have attached a signed Certificate of Vote from my Board of Directors giving me authority, to sign this Contract.*

TOWN OF NEEDHAM, by its School Committee/ Superintendent

This is to certify that this procurement was made on behalf of the Town in accordance with the requirements M.G.L., Ch. 30B.

School Procurement Officer
Date:

This is to certify that the funds have been appropriated or otherwise reserved by the Town for the purposes set forth in the Contract herein.

A/C#: _____ Purchase Order # _____

Director of Financial Operations
Date:

Approved As To Form:

David S. Tobin, Town Counsel
Date:

Third-Party Payment Addendum to Needham Short Form Agreement

This addendum covers the acceptance of student fees by the Contractor, in the form of payments made directly by the parent/student to the Contractor, via mail or e- payment.

E-payment services, if offered, must meet the following system requirements:

E-System Requirements:

- The system is already deployed and tested.
- The system adheres to the requirements of the national Cardholder Information Security Program and is PCI Compliant.
- The system is a secure web-based system.
- Any fee charged to a payer for conducting a payment must be conspicuously stated during the session. The payer must consent to the fee and provide approval, before a credit authorization is initiated. Additionally, it must be clearly stated that the fee(s) are not associated with the Needham Public Schools or the Town of Needham.
- The Contractor must provide support to users of the online payment system; Needham Public Schools shall not be responsible for providing technical support, payment assistance or system repairs of any kind.

Additionally, the Contractor must meet the following confidentiality and reporting requirements for all payments received, from any source:

Confidentiality & Reporting Requirements

- The Contractor shall ensure the security and confidentiality of all payments and financial information obtained from payers.
- The Contractor shall provide regular financial activity statements to the Needham Public Schools Business Office, which summarize transaction activity to date, including:
 - On-demand statements
 - June 30 (fiscal year end) payment activity reconciliation.
 - Final trip payment activity reconciliation.
- The financial activity statements must show the following:
 - Total Trip Charges in the following format: # participants x per-participant cost
 - Itemized student payments, including payer name, date of payment, payment amount. These itemized payments shall include deposits as well as installment payments.
 - Itemized credits/adjustments, as applicable with date
 - Trip balance remaining
 - Balance installment(s) remaining, including due date.

Finally, the Contractor agrees to refund any account balance remaining to the Needham Public Schools promptly after the event date. In no event shall payments be made to individual employees of the Needham Public Schools, volunteers or parent chaperones.