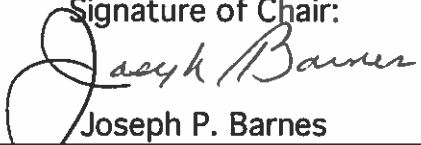



SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DA
Policy for: FISCAL MANAGEMENT GOALS		Revision 0
Date Approved by School Committee: April 1, 2014	Signature of Chair:  Joseph P. Barnes	Page 1 of 2

The quality and quantity of the educational programs of the Needham Public Schools are directly dependent on the funding provided and the effective, efficient management of those funds. Achieving the goals of the Needham Public Schools requires high quality fiscal management. As trustee of local, state, and federal funds allocated for use in public education, the School Committee will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Within the constraints of finite financial resources, the School Committee recognizes the importance of establishing and adhering to sound fiscal management policies and procedures.

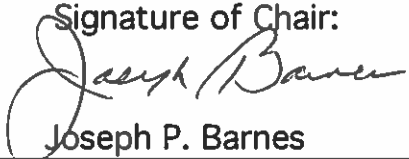
The School Committee's goals are to:

1. Engage in thorough and advanced planning, with broad-based involvement, in order to develop revenue and expenditure plans that ensure long-term financial sustainability, while achieving the greatest educational returns in relation to dollars expended, in a fashion that is consistent with federal and state law and local requirements.
2. Develop long-range financial budget projections as a means of comprehensive planning for educational goals.
3. Engage in long-range technology and facilities planning that address plant maintenance and expansion, as correlated to projected enrollment, program growth and the changing requirements of contemporary educational practices and schools.
4. Establish levels of funding, which will provide a high quality of education for students.
5. Use the best available techniques for budget development and financial management.
6. Explore practical sources of revenue.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS		FILE	DA
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7. Engage in cost-effective risk management and mitigation through the development of disaster/contingency plans and the implementation of a loss control program.
8. Safeguard the security of school department assets and maintain those assets in good working condition.
9. Establish formal policies and procedures for accounting, reporting, purchasing and delivery, payroll, payments of vendors and contractors, and all other areas of fiscal management. Procedures should achieve a balance between the cost of achieving regulatory compliance and workflow efficiency. Procedures should be accessible by staff and reflect current methodologies and professional best practices.
10. Require the Superintendent or designee to prepare and present fiscal analyses and such reports to the School Committee as may be needed for their consideration.
11. Provide timely, accurate and appropriate financial information to the School Committee, appropriate Town boards and officials, the community, regulators and staff with fiscal management responsibilities.
12. Retain a qualified business and operations management staff and delegate to it the responsibility and authority to maintain proper fiscal control over the administration of the budget, and to regulate School Department assets as determined by the School Committee within appropriate Town ordinances.

Legal Reference:
M.G.L. c. 71 § 37

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DB
Policy for: ANNUAL OPERATING BUDGET		Revision 0
Date Approved by School Committee: April 1, 2014	Signature of Chair:  Joseph P. Barnes	Page 1 of 4

The School Committee is empowered to establish budget priorities and adopt a budget for presentation to the Annual Town Meeting under procedures established by law. The annual school budget is the financial outline of the School Department's education program. It describes the programs and services to be offered during a given period of time and shall be the operating plan, stated in financial terms, for the conduct of all programs within the school system. It also serves as a means to improve communication within the school organization and with residents of the community.

Budgeting System


The School Committee delegates the responsibility for budget preparation to the Superintendent, who shall be assisted by the Director of Financial Operations. In order to ensure appropriate preparation and management of the budget, the Superintendent is directed to develop and implement appropriate budgetary accounting and record keeping procedures consistent with mandatory federal, state and local rules and regulations and guidelines established by the School Committee. Such procedures shall be consistent with good business practice and recognized standards for budgeting.

Fiscal Year

The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.

Budget Priorities, Planning, Preparation and Schedules

The Superintendent shall prepare and present to the School Committee, on or before the first School Committee meeting in November, operating budget guidelines for its approval. These guidelines shall include budget assumptions and priorities for the ensuing fiscal year and will articulate the general framework to be used when developing the budget. The guidelines also will establish a calendar for budget development that is consistent with state law and the General By Laws of the Town of Needham.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DB
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The principals, department leaders, and the staff of each school/department shall prepare preliminary budget requests based upon the above guidelines and shall present their budget requests to the Superintendent and his/her designees for review.


The Superintendent will present the departmental spending requests and a preliminary budget recommendation to the School Committee and Finance Committee on or before the second Wednesday in December. The preliminary plan will receive the joint evaluation of the School Committee Budget Subcommittee, the School Committee, the Superintendent of Schools, and the Director of Financial Operations.

Public Hearings and Reviews

The Committee will conduct a hearing on its proposed budget prior to the School Committee taking final action on the budget. At this hearing, interested citizens will be informed of the contents of the proposed budget(s) and will be invited to address or pose questions on any aspect of the proposed budget. Public notice of the hearing will be published in a newspaper having general circulation within the Town of Needham at least seven (7) days prior to the public hearing. A copy of the proposed budget will be made available to the public at least forty-eight hours prior to the scheduled public hearing. This hearing will be held in January, or earlier if possible. The public hearing will be conducted by a quorum of the School Committee.

Budget Adoption

After review of the proposed budget by the School Committee and its consideration by the Town Finance Committee, and after a public hearing, the School Committee shall approve its final budget request for presentation to the Annual Town Meeting. The School Committee shall vote its final budget on or before the 31st day of January, so that its voted spending

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DB
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request may be included within the Town Manager's Budget Recommendation.

A presentation of the budget will be made to all Town Meeting members prior to the Annual Town Meeting. The Committee shall send a copy of the proposed budget to all Town Meeting members at least seven (7) days prior to the Annual Town Meeting.

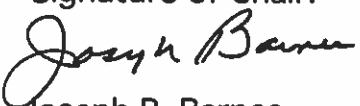
The budget is adopted by the voters of the Town of Needham at the Annual Town Meeting prior to June 30 for the fiscal year beginning July 1. Subsequent to Town Meeting approval, the School Committee shall vote to adopt the corresponding final detail budget by category of expenditure, for implementation purposes.

If the budget adopted by Town Meeting is less than or more than that requested by the School Committee, the budget shall be appropriately adjusted and voted by the School Committee.

The adopted budget of the School Department, in combination with expenditures from other municipal departments on behalf of the school district, shall meet anticipated Chapter 70 Net School Spending Requirements.

Communication of Budget Recommendations (Budget Document)

Subsequent to Town Meeting approval, the Superintendent or designee shall prepare an annual budget document, which represents the completed financial plan for the ensuing budget year.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DB
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Minimum required information includes:

1. A Budget message describing the important features of the budget and major changes from the preceding year. The program should meet the needs of the entire student body.
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two years next preceding, itemized by fund and source.
3. Proposed expenditures for each department, office and other classification for budget year, together with a comparative statement of actual or estimated expenditures for at least the two years preceding itemized by year, fund activity, and object. Staffing arrangements for programs, maintenance of equipment and facilities and efficiencies of economies should be considered.
4. A general budget summary.
5. Any additional information as identified in the School Committee's approved budget guidelines.

Legal Reference:

M.G.L. c. 41, § 59

M.G.L. c. 70, § 6


M.G.L. c. 71, § 34

M.G.L. c. 71, § 37

M.G.L. c. 71 § 38N

Town of Needham General By Laws, Section 2.2.1

603 CMR 10.06

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS		FILE	DA
Policy for: FISCAL MANAGEMENT GOALS		Revision 0	
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7. Engage in cost-effective risk management and mitigation through the development of disaster/contingency plans and the implementation of a loss control program.
8. Safeguard the security of school department assets and maintain those assets in good working condition.
9. Establish formal policies and procedures for accounting, reporting, purchasing and delivery, payroll, payments of vendors and contractors, and all other areas of fiscal management. Procedures should achieve a balance between the cost of achieving regulatory compliance and workflow efficiency. Procedures should be accessible by staff and reflect current methodologies and professional best practices.
10. Require the Superintendent or designee to prepare and present fiscal analyses and such reports to the School Committee as may be needed for their consideration.
11. Provide timely, accurate and appropriate financial information to the School Committee, appropriate Town boards and officials, the community, regulators and staff with fiscal management responsibilities.
12. Retain a qualified business and operations management staff and delegate to it the responsibility and authority to maintain proper fiscal control over the administration of the budget, and to regulate School Department assets as determined by the School Committee within appropriate Town ordinances.

Legal Reference:
M.G.L. c. 71 § 37

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE: DBAA

Policy for: SUMMER SCHOOL AND CONTINUING EDUCATION	Revision 1
Date Approved by School Committee: 3/28/89	Signature of Chairman: <i>Mary Ellen Reed</i>

Page 1 of 1

The Summer School and Continuing Education programs of the Needham Public Schools shall operate on a revolving fund basis, as permitted by state law.

References: GENERAL LAWS, Chapter 71: E
Town Meeting vote, May 1978

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE: DBAC

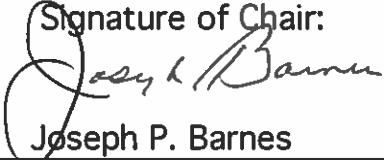
Policy for: SCHOLARSHIP FUNDS	Revision 0
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Date Approved by School Committee: 3/28/89	Signature of Chairman: <i>Mary Ellen Reid</i>
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Page 1 of 1

The Needham School Committee may accept donations for the establishment of scholarship funds which are to be used to finance (in whole or in part) the post-secondary education of Needham High School graduates.

Such funds shall be deposited in an interest-bearing account in an appropriate bank.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DBI
Policy for: BUDGET IMPLEMENTATION		Revision 0
Date Approved by School Committee: April 1, 2014	Signature of Chair:  Joseph P. Barnes	Page 1 of 4

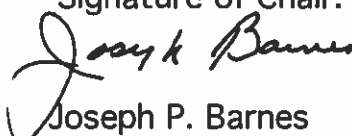
Budget Oversight

The total amounts, which may be expended during the fiscal year for the operation of the Needham Public Schools, are those set forth in the annual operating budget, as well as funds received from private, state, and federal sources.

The annual budget shall serve as the controlled spending plan for the fiscal year. Overall responsibility for budget oversight shall rest with the Superintendent, who shall be assisted by the Director of Financial Operations.

To ensure proper oversight and management of the budget, the Committee requires that:

1. The District implement a financial accounting and reporting system that provides for the accurate and timely reporting of all District receipts and expenditures.
2. Internal controls be implemented, which provide reasonable assurance that revenues, expenditures and other data are properly accounted for and classified.
3. A position control system be utilized to track staffing levels against Full Time Equivalent (FTE) positions authorized by the budget.
4. All school department expenditures for contractual services, supplies, equipment and other expenses be approved in advance and have an appropriate purchase order.
5. All school department expenditures be encumbered as soon as possible.
6. Principals and program managers be responsible for operating their programs within the limits of their approved budgets, for expending funds to obtain the greatest return for education, and for reconciling expenditures on a periodic basis.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DBI
Policy for: BUDGET IMPLEMENTATION		Revision 0
Date Approved by School Committee: April 1, 2014	Signature of Chair:  Joseph P. Barnes	Page 2 of 4

Transfers

The total budgeted expenditure for each category is the maximum amount, which may be expended for that classification of expenditures during the school year, unless a transfer of funds is recommended by the Superintendent and approved by the School Committee, as described in School Committee Policy DBJ.

Liabilities in Excess of Appropriation & Account Deficits

The School Committee shall not over-expend its total appropriation, as approved by Town Meeting.

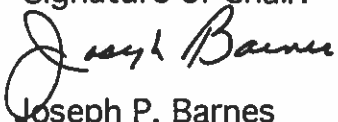
The School Committee acknowledges, however, that there may be situations requiring budgeted accounts to enter into deficits within the total appropriation of the School Committee. Any director, supervisor, or principal who anticipates a deficit in his or her account will so notify the Superintendent, as assisted by the Director of Financial Operations, with the reason for the projected deficit and any recommendations for a transfer of funds. If appropriate, the Superintendent will propose a transfer of funds to be approved by the School Committee. The transfer shall be consistent with the School Committee Policy DBJ, Budget Transfers.

Payment of Bills

The School Committee shall approve all bills, drafts, orders and payrolls consistent with School Committee Policy DKC, Expenditure Authorization. All school expenditures shall comply with School Committee Policy DK, Payment Procedures and DKCA, Expense Reimbursement.

Position Changes

The Superintendent may approve changes to positions that have been authorized by the operating budget, for the current fiscal year only. The School Committee may authorize additions to approved FTE on a temporary basis. Ongoing authorization for changes to positions or new positions is

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DBI
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Date Approved by School Committee: April 1, 2014	Signature of Chair:  Joseph P. Barnes	Page 3 of 4

contingent upon approval as part of the subsequent year annual operating budget. Notwithstanding the above, the Superintendent or designee will inform the School Committee about any changes in staffing levels or in curriculum, prior to implementation, even if those changes have no financial impact on the budget.

Reporting

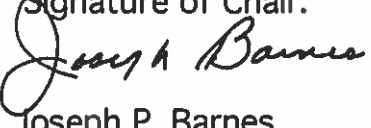
Consistent with School Committee Policy DI, Fiscal Accounting and Reporting, the School Committee will review the financial condition of the Needham Public Schools no less frequently than quarterly, and will require the Superintendent to prepare a periodic reconciliation statement. This statement will show the amount expended during the period, year to date total, receipts, and remaining balances in each account category, for all funds. This statement will be used as a guide for projected purchasing, and the transfer of funds.

Year End Disposition of Unexpended Funds

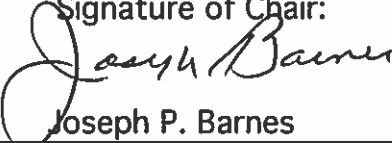
At the end of the fiscal year, and following a consultation with the Budget Subcommittee, the Superintendent will make a recommendation to the School Committee about the disposition of any school department funds that have been budgeted, but not expended. The School Committee should revise the recommendation as necessary, and approve the recommendation by majority vote.

Application of Excess Funds to the Following Fiscal Year

In the event that the School Committee fails to meet Chapter 70 Net School Spending Requirements, funds remaining in the school operating budget at the close of the fiscal year may be carried forward to the next fiscal year to meet the resulting expenditure obligation. The carry forward shall be made available to the School Committee without further appropriation, subject to the limitations of M.G.L. Chapter 70, s11.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DBI
Policy for: BUDGET IMPLEMENTATION		Revision 0
Date Approved by School Committee: April 1, 2014	Signature of Chair:  Joseph P. Barnes	Page 4 of 4

Legal Reference:
M.G.L. c. 40, § 5
M.G.L. c. 40, § 4E
M.G.L. c. 41, § 41
M.G.L. c. 41, § 56
M.G.L. c. 44, § 31
M.G.L. c. 70, § 11

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DBJ
Policy for: BUDGET TRANSFERS		Revision 4
Date Approved by School Committee: April 1, 2014	Signature of Chair:  Joseph P. Barnes	Page 1 of 1

It is the intent of the School Committee to direct its expenditures to the specific purpose set forth in its original adopted budget. However, budgets are prepared almost a year in advance and, as a result, unforeseeable changes may affect prices as well as the actual needs of the Needham Public Schools. As such, periodic transfers of budget funds from one line item to another may be required during the fiscal year.

Transfers from one operating budget line item to another shall require and be effective upon approval by the School Committee. In no case may a transfer result in the aggregate operating budget being more than authorized by the Town. Transfers between separate, non-operating appropriations are prohibited, except as permitted by law.

Legal Reference:
M.G.L. c. 71 § 34

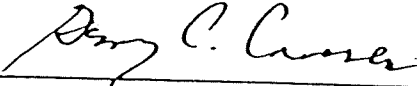
SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE: DDA

Policy for: GRANTS	Revision 0
Date Approved by School Committee: 3/28/89	Signature of Chairman: <i>Mary Ellen Herd</i>
Page 1 of 1	

The Superintendent will designate a central office administrator to oversee grant operations in Needham Public Schools. This individual will have general responsibility for a) appropriate transmission of funds from grant agency to grant recipient; b) accurate and appropriate recording and reporting of use of grant funds; c) informing the School Committee of grants in operation in Needham Public Schools.

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

		FILE	DFC
Policy for:		Revision	
Grants, Gifts and Solicitations		2	
Date Approved by School Committee:	Signature of Chair:	Page 1 of 4	
September 21, 2004			

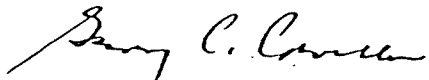
I. Acceptance of Gifts and Grants

The Needham School Committee may accept gifts or grants for educational purposes, as prescribed by law. All gifts or grants must be accepted by vote of the School Committee, upon the prior recommendation of the Building Principal or Superintendent, before they may be spent or used by the Needham Public Schools ("NPS").

The School Committee reserves the right to review and reject any gift or grant when it deems acceptance to be inappropriate. Reasons for rejection may include but are not limited to:

1. The gift or grant will require special supplies or maintenance, or entail other significant costs that are not covered by the gift or grant. Such gifts or grants may be subject to acceptance on the condition that sufficient additional funds will accompany the gift or grant to cover such additional costs or maintenance for any period designated by the School Committee;
2. The gift or grant is incompatible with existing or planned curriculum, programs, facilities, or equipment, or with School Committee policy;
3. The gift or grant may offer a disproportionate advantage in educational opportunity to a specific classroom, school or segment of the school population;
4. The gift or grant is construed by the School Committee as compromising the educational integrity of the NPS;
5. The gift or grant would involve unreasonable acknowledgment of or advertising by the donor.

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

	FILE	DFC
Policy for: Grants, Gifts and Solicitations		Revision 2
Date Approved by School Committee: September 21, 2004	Signature of Chair: 	Page 2 of 4

The School Committee will not accept a gift of a playground or playground equipment, or the installation of the same from any donor unless the parties involved have complied with a design, selection, and construction procedure jointly developed by the Department of Public Works, and Park and Recreation Department. (Guidelines outlining this process are available from the Superintendent.)

II. Fundraising

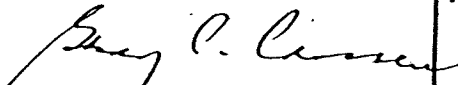
Fundraising activities on behalf of NPS require the prior approval of the building principal (or the Superintendent if more than one school is involved), when one or more of the following apply:

1. The fundraising activity occurs at any school-sponsored events (i.e. events that are organized and managed by NPS, including but not limited to, athletic contests and dramatic and musical performances), whether or not such events occur on NPS grounds.
2. The fundraising activity is organized and managed by school organizations, i.e. student groups, clubs or athletic teams for which NPS is organizationally responsible, including, but not limited to, organizations that receive funds from the school's student activity account.
3. The fundraising activity takes place on NPS property for the benefit of NPS or its programs.
4. The fundraising activity is a raffle or other game of chance, the purpose of which is to benefit the Needham Public Schools. Any organization or group conducting a raffle shall be responsible for ensuring that all relevant laws are adhered to, including but not limited to, M.G.L. Ch. 271, §7A. School organizations and NPS students are prohibited from conducting raffles or other games of chance.

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE

DFC

Policy for: Grants, Gifts and Solicitations	Revision 2
Date Approved by School Committee: September 21, 2004	Signature of Chair:  Page 3 of 4

The School Committee expects that any fundraising activities conducted for the benefit of NPS be conducted in a lawful manner consistent with preserving the good name and reputation of the Needham Public Schools. Questions regarding the appropriateness of the activity may be directed to the building principal, or to the Superintendent if more than one school is involved. NPS will not accept donations from individuals or organizations that are generated by inappropriate or unlawful fundraising activities or events.

All proceeds from fundraising activities that benefit Needham Public Schools must follow the "Acceptance of Gifts and Grants" policy (i.e. be accepted through vote of the School Committee, upon the prior recommendation of the building principal.) The School Committee reserves the right to review and reject any gift or grant when it deems acceptance to be inappropriate.

Non-school groups, such as parent groups or booster clubs, conducting events and activities for the benefit of NPS shall agree that the non-school group shall indemnify and hold harmless NPS from any claim or cause of action related to the event. The building principal and superintendent, as the case may be, shall be responsible for securing such agreement from the non-school group in advance of providing approval for the event or activity. It is also recommended that such non-school groups purchase insurance for the protection of the group and its members.

If non-school groups wish to use school facilities for their event or activity, the NPS facilities use policy shall be followed.

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE

DFC

Policy for:

Grants, Gifts and Solicitations

Revision

2

Date Approved by
School Committee:

September 21, 2004

Signature of Chair:



Page 4 of 4

III. Student/Parent Gift Giving to Staff Members

The School Committee discourages the giving of gifts by students or parents to individual staff members (including, but not limited to, administrators, teachers, coaches, support employees). All school employees should be aware that Massachusetts Conflict of Interest Law, M.G.L. Chapter 268A governs the giving and receiving of gifts. The State Ethics Commission has advised that employees may not accept gifts that are valued at \$50 or more under M.G.L. Chapter 268A.

Students and parents may consider contributions in honor of a staff member to a Needham Public School program i.e. scholarship, media center, library or educational fund, in lieu of gifts to staff members. Such contributions are always appreciated.

IV. Solicitations by Students on School Grounds

While the School Committee recognizes that student participation in school-sponsored fundraising or fundraising for local, national, or international programs, including those for charity and relief, can be most commendable, student groups must seek the prior approval of the building principal for all fundraising on school grounds or at school-sponsored events. School officials may prohibit any fundraising that is considered disruptive to the school environment.

Legal references:

M.G.L. ch. 44, §53A

M.G.L. ch. 71, §37A


M.G.L. ch. 268A

M.G.L. ch. 271, §7A

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE

DH

Policy for: BONDED EMPLOYEES & OFFICERS		Revision 2
Date Approved by School Committee: April 26, 2016	Signature of Chair:  Susan B. Neckes	Page 1 of 1

The School Committee will pay the cost of a bond premium for employees whose responsibilities require that they handle, transport and/or deposit school funds in order to ensure the employee's faithful performance of his/her duties in connection with those funds. Such employees include, but will not be limited to, the following:

School Principals

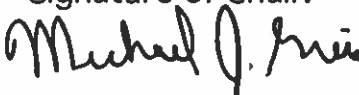
Other School Employees, as Determined by the Superintendent

The amount of such bond shall be determined by the Town Treasurer

Legal Reference:

M.G.L. c. 40 § 5

M.G.L. c. 71 § 47

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DI
Policy for: FISCAL ACCOUNTING AND REPORTING		Revision 0
Date Approved by School Committee: May 20, 2014	Signature of Chair:  Michael J. Grejs	Page 1 of 2

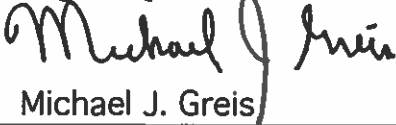
The Superintendent of Schools, as assisted by the Director of Financial Operations, is responsible for receiving and properly accounting for all funds of the school system.

The School Department shall maintain a financial accounting system, in accordance with Generally Accepted Accounting Principles, the Uniform Massachusetts Accounting System (UMAS), and requirements prescribed by the Commissioner of Revenue, in which revenue and expenditure data shall be accurately recorded in a timely manner, traceable to detail and properly classified. This system will be the basis for the District's periodic reporting of financial data.

Revenues and expenditures shall be classified and reported on a basis that is consistent with the Department of Elementary and Secondary Education's (DESE) general guidelines for reporting student and financial data. The method of classification will allow all school district expenditures to be reported by fund source, object, and function, and certain costs to be reported by program, grade level and school, unless otherwise required by DESE.

In addition, the Superintendent shall maintain an adequate system of internal controls over revenues, expenditures, assets, and liabilities, as well as written procedures that support the overall accounting system.

The School Committee will receive periodic financial statements from the Superintendent, which detail the financial condition of the School Department. Such statements shall be prepared no less frequently than quarterly and shall show: the amount expended during the period, year to date total, receipts, and remaining balances in each account category, for all School Committee funds and accounts.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DI
Policy for: FISCAL ACCOUNTING AND REPORTING		Revision 0
Date Approved by School Committee: May 20, 2014	Signature of Chair:  Michael J. Greis	Page 2 of 2

Further, within 45 days of the end of each fiscal quarter, the Superintendent or his/her designee should provide the School Committee with a report that shows all transfers between appropriation accounts and provides an appropriate explanation for each transfer.


This policy shall not limit either the School Committee or the administration from presenting other financial reports as may be desirable.

Legal Reference:
M.G.L. c. 71 § 59
603 CMR 10.03
603 CMR 10.10

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE

DIB/JJF

Policy for: <p style="text-align: center;">STUDENT ACTIVITY ACCOUNT</p>	Revision <p style="text-align: center;">2</p>
Date Approved by School Committee: April 26, 2016	Signature of Chair  Susan B. Neckes
Page 1 of 6	

The School Committee affirms that there is a value to students who perform functions and handle monies belonging to student groups. The 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 safeguarding, accounting and internal control of extra-classroom activity funds.

The purpose of the School Committee's policy on Student Activity Accounts is to:

- Satisfy Mass General Law requirements and audit guidelines issued by the Department of Elementary and Secondary Education (DESE);
- Ensure that policy and procedure govern only student activity money, and not money that is governed under another M.G.L.;
- Require adequate internal control to ensure the protection of student monies; and
- Require that procedures be established to support policy and provide for the segregation of duties.

Authorization


In accordance with M.G.L. Chapter 71, Section 47 (as amended by Chapter 66 of the Acts of 1966), 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 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 authorize a new student activity. The Superintendent also is responsible for

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approving the dissolution of inactive accounts, upon recommendation of the Building Principal, except that the School Committee must approve the disposition of inactive club balances greater than zero.

Only those funds raised by student organizations, which will be expended by those students for their benefit, are considered 'student activity' funds. 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 as student activity funds.

Each student account 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 the 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 the checking accounts. All student accounts must be established by the Town Treasurer at a bank with a branch in Needham.

The maximum balance that may be on deposit in the checking account of each elementary school is \$4,000. The maximum balance that may be on deposit in the checking account of each middle school is \$10,000. The maximum balance that may be on deposit in the checking account of the High School is \$10,000. Each checking account will be initially funded by monies transferred from the Agency Account funds through the warrant process, up to the maximum balance set by the School Committee. Once expenditures are made, the Treasurer will restore the maximum balance by periodically

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reimbursing each checking account through the warrant process, to the extent that funds are available in the Agency Account.

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

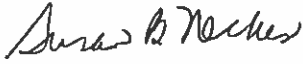
The Principals must sign all checks and authorizations with an original signature. Signature stamps are not permitted. All checks in excess of the stated maximum must be co-signed by the Town Treasurer or paid through the Town Warrant. Elementary principal maximum, \$3,000; Middle School maximum, \$5,000;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

Year-End & Graduated Class 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 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.

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

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purposes as recommended 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 volunteers who have helped to support student programs;
- Rectify a deficit student activity account balance; and
- Faculty Manager of Student Accounts

Commissions

Any monies paid to the school or to a student activity organization as commissions 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 Principal. At no time shall such commissions be used to benefit staff.

Tax Exemption

Student activities are conducted under the umbrella of the Town's tax exemption and expenditures made on behalf of students, are therefore tax exempt. Since students are not, in and of themselves tax exempt entities, purchases that students make on their own behalf are not tax exempt. Sales

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tax on purchases that students make on their own behalf will be reimbursed at the discretion of the Town Accountant.

Undesignated Earnings

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

Deficit Account Balances

Individual activity accounts shall 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 deficit may be resolved using one of the following remedial actions:

- 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.

Performance Bonds

Each principal 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. The Superintendent may require other personnel responsible for student activity account oversight to give bond, as well.

Accounting System

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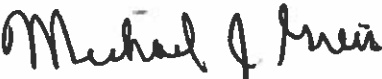
The Superintendent, as assisted by the Director of Financial Operations, shall ensure that an accounting system for student activity funds be established in a sufficient manner to facilitate basic reconciliation and control procedures.

Account Reconciliation and Annual Report

Monthly account reconciliation will be the responsibility of the principals. The Director of Financial Operations shall coordinate the reconciliation activities District-wide, and will prepare and submit to the School Committee an annual report of student account activity for the prior school year. The report shall include sources and uses of interest income as well as balance information for all student activity class/clubs. 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.

Legal Reference:
 M.G.L. Ch. 71 s. 47

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Policy for: AUDITS		Revision 4	
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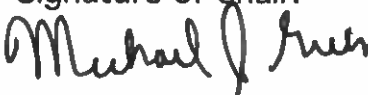
The accounts of the Needham Public Schools will undergo annual audit, to be conducted consistent with Massachusetts Department of Elementary and Secondary Education (DESE) and Department of Revenue requirements by the firm selected for general auditing of the accounts of the Town of Needham. The annual audit shall be completed within nine (9) months of the close of the fiscal year.

An independent review of the accounting procedures of the Needham Public Schools will be conducted following the termination of service, resignation, or retirement of the Director of Financial Operations.

In addition, an independent audit of the Student Activity Accounts shall be conducted annually to determine compliance with statutory requirements and DESE guidelines.

This policy shall not limit the School Committee from performing an audit on any school function for any purpose.

Legal Reference:
M.G.L. Chapter 66 of the Acts of 1996
M.G.L. c. 71 § 47
603 CMR 10.10

SCHOOL COMMITTEE POLICY		
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Policy for: FRAUD PREVENTION		Revision 0
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Background

This policy is established to protect the funds and physical assets of the Needham Public Schools against fraud or theft. It is the intent of the Needham Public Schools to promote consistent organizational behavior by providing guidelines and assigning responsibility for the development of controls and the conduct of investigations.


Scope of Policy

This policy applies to any theft, fraud, or suspected fraud, involving an employee. For the purposes of this policy, “employees” shall include staff members, administrators, School Committee members, consultants, vendors, contractors, outside agencies, and/or any other parties with a business relationship with the Needham Public Schools. “Fraud” shall be defined as a false representation of a matter of fact—whether by words or by conduct, by false or misleading allegations, or by concealment of what should have been disclosed—that deceives and is intended to deceive another so that the individual and/or organization will act upon it to her or his legal injury. “Theft” shall be defined as the embezzlement of money or tangible assets by a person who is entrusted with their care and/or larceny.

Any investigative activity required will be conducted without regard to an individual’s length of service, position/title, or relationship to the Needham Public Schools.

Policy

The Needham Public Schools Administration is responsible for the detection and prevention of fraud, misappropriations, and other inappropriate conduct. In addition, the Superintendent, as assisted by the Director of Financial Operations or other designee(s) are responsible for developing internal controls, which will aid in the detection and prevention of theft or fraud against Needham Public Schools, and for implementing associated procedures.

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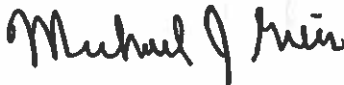
Each member of the administrative team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication or irregularity.

Any employee who reasonably believes that an act of theft or fraud has occurred or is occurring shall report such allegations to the Superintendent of Schools. If the allegations involve an employee's immediate supervisor, the employee will notify the Superintendent or Superintendent's designee. If the allegations involve the Superintendent of Schools, the employee shall notify the School Committee.

The Needham Public Schools shall investigate every allegation of fraud or theft in an appropriate manner. The School Committee Chairman or Superintendent of Schools may consult with legal counsel and direct the Superintendent to engage forensic auditors or other appropriate specialists when necessary to assist in determining whether or not there is a reasonable basis to believe that fraud, waste or abuse has occurred or is occurring. The Needham Public Schools Superintendent shall notify all School Committee members, except for any member(s) who may be involved, of the alleged wrongdoing requiring forensic investigative activities.

Acts of theft and/or fraud will not be tolerated and will be reported to appropriate governmental and criminal authorities whenever there is a reasonable basis to believe that such conduct has occurred or is occurring, following an investigation. Appropriate disciplinary action shall be taken against all employees who are found to be responsible for such acts, up to and including termination of employment.

Irregularities concerning an employee's behavioral conduct will be addressed by the employee's supervisor and the Director of Human Resources.

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Actions Constituting Fraud or Theft

Actions constituting fraud or theft include, but are not limited to:

- A false representation of a material fact.
- The forgery or alteration of any document or account belonging to the Needham Public Schools for personal gain.
- The forgery or alteration of a check, bank draft, or any other financial document.
- The misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling or reporting of money or financial transactions.
- Offering, giving, soliciting and/or accepting an inducement of reward that may improperly influence the action or inaction of an employee of the Town of Needham.
- Accepting or seeking anything of material value from contractors, vendors or persons providing services/materials to the Needham Public Schools. Exception: donation to Needham Public made in accordance with School Committee Policy # DFC, Gifts, Grants and Solicitations.
- The destruction, removal or inappropriate use of records, furniture, fixtures and equipment.
- The theft of money or tangible asset owned by the Needham Public Schools.
- Kickbacks
- Falsifying payroll records/timesheets

Acting in Good Faith

Individuals reporting concerns under this policy must act in good faith and have reasonable grounds for believing the information disclosed indicates an act of theft or fraud. A false or malicious accusation shall be a violation of this policy, and may result in disciplinary action up to and including dismissal.

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS	FILE	DIF
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Confidentiality

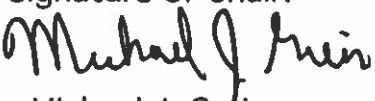
Reports of concerns, and investigation pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation and to protect an individual's expectation of privacy. Disclosing reports of concerns to individuals not involved in the investigation may result in discipline, up to and including dismissal.

Dissemination Of Needham Public Schools Anti-Fraud Policy

Upon adoption, Fraud Prevention Policy #DIF and Whistleblower Protection Policy #DIFA, shall be disseminated to all employees and conspicuously displayed for review. Such notices shall identify the person or persons designated to receive written notifications pursuant to these policies.

Legal Reference:

M.G.L. c. 149, § 185

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Policy for: WHISTLEBLOWER PROTECTION		Revision 0	
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This whistle-blower policy is intended to encourage and enable employees to raise concerns about fraud, waste and abuse for investigation and appropriate action without fear of retaliation.

It is the policy of the Needham Public Schools to protect employees against retaliatory action for disclosing, threatening to disclose, providing information about, or objecting to any activity, practice or policy that the employee reasonably believes is in violation of law, rule, or regulation, or poses a risk to public health, safety, or the environment. Retaliatory action includes firing, suspension, demotion and/or any adverse employment action being taken as reprisal.


Moreover, any employee who retaliates against another employee who has reported a concern in good faith is subject to discipline up to and including dismissal from the position or termination of employment.

The Superintendent shall conspicuously display and/or disseminate notices designed to inform its employees of their protection and obligations under School Committee Policy #DIF, Fraud Prevention, and #DIFA, Whistleblower Protection. Such notices shall identify the person or persons designated to receive written notifications pursuant to these policies.

Reference

M.G.L. c. 149, § 185

M.G.L c. 12A, § 14(c)

SCHOOL COMMITTEE POLICY NEEDHAM PUBLIC SCHOOLS		FILE	DJ
Policy for: PURCHASING			Revision 0
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It is the School Committee's policy to purchase goods and services competitively and without prejudice, and to seek maximum educational value for every dollar expended.

Authority for the purchase of materials, equipment, supplies, and services is extended to the Superintendent through the detailed listing of such items compiled as part of the budget process. The purchase of items and services on such lists requires no further School Committee approval except as required by law or School Committee policy.

The Superintendent will designate a School Procurement Officer, who shall develop and administer the purchasing program for the Needham Public Schools, in keeping with legal requirements and best procurement practices.

School purchases shall only be made on official purchase orders previously approved for issuance by the appropriate administrator and signed by the School Procurement Officer, with such exceptions as may be made by the latter for emergency purchases or other extenuating circumstances. No goods shall be ordered or services performed, until procurement has been completed and the requisite funds have been encumbered.

Any contract for purchases entered into by a Needham Public School employee outside of the provisions of this policy shall be null and void. A Needham Public School employee who initiates any purchasing activity without authorization shall be personally liable, without recourse, for the terms of any such agreement and any resulting monetary damages.


Legal Reference:
M.G.L. c. 71 § 34

M.G.L. c. 71 § 59

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

FILE

DJE

Policy for: BIDDING PROCEDURES	Revision 1
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All purchases of materials, equipment, supplies, and services and all contracts for building construction or maintenance shall be made in accordance with state and local purchasing statutes. Purchases from federally-funded programs and awards also must conform to applicable Federal law and regulation. The Superintendent may direct the School Procurement Officer to set purchasing limits to create a more restrictive process, but may not change or reduce the statutory requirements.

The School Committee encourages the solicitation of competitive bids or quotes for purchases exempt from statutory purchasing requirements, in order to seek the maximum educational value for every dollar expended.

The School Committee also encourages the use of collective purchasing arrangements, to maximize purchasing economy.

The School Department shall develop procurement procedures to ensure compliance with School Committee purchasing policy and applicable federal, state and local laws and regulations.

Legal Reference:

M.G.L. c. 7 § 22A

M.G.L. c. 7 § 22B

M.G.L. c. 7C, § 44-57 (formerly M.G.L. C. 7, § 38A1/2-O)

M.G.L. c. 30B

M.G.L. c. 149

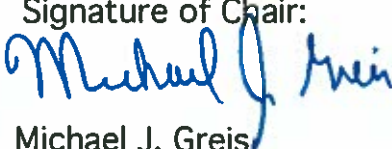
M.G.L. c. 30, § 39M

2 C.F.R. § 200.318 - § 200.326

SCHOOL COMMITTEE POLICY
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DJG/
BBFA/
GBCA

Policy for: VENDOR RELATIONS	Revision 1
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Employees having official responsibility for a procurement transaction shall conduct themselves in a manner consistent with MGL Chapter 268A, the Massachusetts Conflict of Interest Law.

No employee of the Needham Public Schools shall solicit or accept a gift, meal, any form of monetary compensation, or reimbursement of travel expenses from any vendor who has done business, is doing business, or may be doing business with the Needham Public Schools, except as provided by law.


It is the policy of the Needham Public Schools to prohibit vendor solicitation in school buildings. Representatives of firms doing, or hoping to do business with Needham Public Schools, shall contact the School Procurement Officer.

Legal Reference:
M.G.L. c. 268A

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Policy for: <p style="text-align: center;">PAYMENT PROCEDURES</p>	Revision 1
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All claims for payment from School Department funds will be processed in accordance with state and federal law and regulation, as well as payment procedures developed by the Director of Financial Operations. These procedures must ensure compliance with applicable laws and regulation, and should facilitate the District's purchasing and payment functions.

The Superintendent, as assisted by the Director of Financial Operations, is responsible for assuring that budget allocations are observed and that total expenditures do not exceed the total school department appropriation.

School building administrators and department heads are responsible for observing budget allocations in their respective schools and departments and for approving invoices and payrolls for payment, in accordance with school department procedures. Such approval will be given as confirmation that the charges are correct, that goods were received and that services were rendered.

Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers, or in accordance with salaries and salary schedules approved by the School Committee.


Claims for payment processed under this section should:

- Have a proper public purpose;
- Be definite and ascertainable;
- Be consistent with statutory intent;
- Be incurred within the current fiscal year, unless a specific statutory exemption applies; and
- Be consistent with appropriation, or, in the case of special revenue funds, the available cash balance;
- Meet the definition of "allowable expense" if paid against a federal program or award. Allowable expenditures are those that:

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- Are necessary and reasonable for the performance of the federal award;
- Are allocable to the federal program or award;
- Are consistent with policy and procedures that apply uniformly to both federally-financed and other activities of the District;
- Conform to limitations or exclusions set forth in federal regulation or in the terms and condition of a federal award;
- Are accorded consistent treatment with other direct or indirect costs incurred for the same purpose in like circumstances;
- Are adequately documented;
- Are consistent with Generally Accepted Accounting Principles (GAAP);
- Are not included as a match or cost-share, unless authorized;
- Do not supplant the use of non-federal funds; and
- Are net of applicable credits.

No school department funds may be expended:

- For charitable, religious or other private purposes;
- For the purchase of alcoholic beverages or tobacco products; or
- For fraudulent, excessive, or unlawful expenditures.

Unless authorized by statute, the pre-payment of school department expenditures is prohibited.

Legal Reference:

M.G.L. c. 40, § 5

Mass. Const. Amend. Art. 46 § 2, as amended by Art. 103 (Anti-Aid Amendment)


M.G.L. c. 41, § 41

M.G.L. c. 41, § 52

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M.G.L. c. 41, § 56

M.G.L. c. 44, § 31

M.G.L. c. 44, § 56

M.G.L. c. 44, § 58

M.G.L. c. 40 § 4E,

M.G.L. c. 71, § 71D

2 C.F.R. Part 200, as amended on December 19, 2014

34 C.F.R. EDGAR, as amended on December 19, 2014.

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Policy for: EXPENDITURE AUTHORIZATION	Revision 0
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A majority of School Committee members shall review and sign warrants for the payment of bills, prior to their submission to the Town for payment. Payroll warrants will be reviewed and signed by the Chairman, or alternative designated School Committee member.

A list of bills, drafts, orders and payrolls shall be made available to the members of the School Committee for approval. School Committee approval shall only be given following an examination to determine that the goods and materials were delivered and that services were rendered.

The School Committee, or designees specifically authorized by vote of the School Committee, are the only entities or individuals who may approve and award contracts obligating the School Department of Needham.

Legal References:

M.G.L. c. 41, § 41

M.G.L. c. 41, § 56

M.G.L. c. 71, § 34

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

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Policy for:	Revision
EXPENSE REIMBURSEMENT - CONFERENCE & MEETINGS	2
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It is the policy of the Needham Public Schools to reimburse employees for the reasonable expenses they incur as a result of attending previously approved, job-related conferences, meetings or functions on behalf of the Needham Public Schools.

Employees will be reimbursed upon submission of the appropriate documentation, consistent with procedures developed by the Superintendent, as assisted by the Director of Financial Operations, and governed by this policy.

Whenever practical, the School Department will pay vendors directly for all transportation, airfare, and hotel accommodations.


Needham Public Schools will not reimburse:

- Purchases of alcohol, tobacco or gifts (with the exception of merit awards for students, and retirement gifts, plaques, merit service payments and other similar awards for school employees and officials);
- Personal expenses of school employees;
- Personal travel or travel between an employee's home and regular place of work;
- Expenditures by non-employees, including parents, volunteers, and an employee's family members or travel companions;
- Sales tax, unless the same item can not be procured tax-free through the Town's regular procurement process;
- Expenditures determined to be fraudulent, unlawful or excessive;
- Finance charges or interest expense;
- Consultant travel expenses - all consultant travel expenses must be included in the consultant's fee and consultants should make their own travel arrangements; and
- Travel or conference expenses already paid or reimbursed by the Needham Public Schools.

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- Wages and benefits;
- Funeral flowers or sympathy cards; and
- Expenses associated with fundraising activities.

Travel

In-state travel requires the approval of the supervising administrator. Out-of-state travel requires the approval of the supervising administrator and the Superintendent. In the interest of economy, employees are expected to use modes of transportation and travel that are least expensive to the Town.

The School Committee shall establish the rate of reimbursement for travel by personal automobile. For purposes of reimbursing travel by personal automobile, the employee's primary job site shall serve as the starting point for calculating mileage to in-state or out-of-state locations. Reimbursement for automobile rental is prohibited, unless prior approval is granted by the Superintendent of Schools.

Conferences, Seminars & Other Functions

The Needham Public Schools will pay for or reimburse the cost of approved conferences and seminars, as well as an employee's attendance at functions which are related to their public duties. Employees will not be reimbursed for social events (such as golf tournaments or recreational tours.)

Lodging

If an employee is required to lodge while traveling, reimbursement will cover only the employee's cost of lodging. Reimbursement may include incidentals, such as the use of fax machines, or the Internet (if necessary.)


Miscellaneous Expenses

The Town will reimburse employees for the reasonable miscellaneous expenses they incur as a result of attending conferences, meetings or other

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job-related functions on behalf of the Needham Public Schools. These expenses include parking, tolls and travel within the conference destination.

Meals

Employees shall be reimbursed for meal expenses, inclusive of taxes and gratuities, in accordance with the schedule below and the employee the per diem rates established by the General Services Administration for travel to destination cities within the U.S. Employees need not submit receipts for meals purchased.

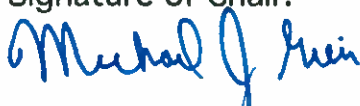
Meal	Maximum Allowance	Applicable Period
Breakfast	Breakfast Per Diem Rate for Destination City	On work status before 8:00 am
Lunch	Lunch Per Diem Rate for Destination City	On work status 10:00 – 2:00 pm
Dinner	Dinner Per Diem Rate for Destination City	On work status after 7:00 pm
Incidentals	Incidental Per Diem Rate for Destination City	Fees and tips to porters, baggage carriers, bellhops, maids.

For example, an employee who arrives at a conference prior to 8:00 am will be entitled to the breakfast allowance for that day. (The most common users of the breakfast allowance will be employees attending overnight conferences.) An employee attending an all-day conference will be entitled to a lunch allowance for that day, if the lunch is not included and paid as part of the conference registration. An employee who attends a conference that extends past 7:00 pm will be entitled to the dinner allowance for that day. An employee entitled to both the breakfast and dinner allowance in a given day will automatically be entitled to the lunch allowance as provided above.

SCHOOL COMMITTEE POLICY
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If a conference includes function meals, such as closing banquets, or special lunches, the Needham Public Schools will reimburse the full cost of such meals. In the event that the School Department already has reimbursed or paid for a meal as part of a registration fee, the employee shall not also be entitled to a meal allowance for that meal.

Employees who exceed the per diem amount for any meal will be reimbursed only in the per diem amounts above.

Employees attending partial day workshops will not be eligible for meal reimbursements unless the meal is included in the conference registration.

Documentation Requirements:


All requests for reimbursement must be accompanied by

- original, itemized invoices or receipts. Receipts must indicate the date, time, location, and amount paid. Credit card statements by themselves do not suffice, because they are not itemized. In the absence of original receipts, a signed affidavit from the employee's supervisor attesting to the work-related expense will suffice.
- Conference/seminar reimbursements must be accompanied by a flyer, which describes the conference, location and relevant dates.
- If goods are shipped to a non-school address, the employee's supervisor must provide a signed affidavit that the items are in the possession of Needham Public Schools.
- All reimbursement forms must be signed by the employee, the supervising administrator and the Superintendent (for out-of-state travel or automobile rentals only.)
- Travel expenses incurred in a prior fiscal year will not be eligible for reimbursement, unless funds were encumbered to pay such costs.

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Employees traveling together should submit separate reimbursement requests and accompanying documentation.

Reimbursements submitted with missing or improper documentation may be rejected at the discretion of the Director of Financial Operations.

Other Circumstances

This policy is meant to cover employee reimbursement for business-related expenses. The Superintendent or Director of Financial Operations may, at their discretion, approve the reimbursement of other business-related expenses not explicitly covered by this policy, when it is in the best interest of the School Department to do so and if reimbursement for such expenses is not expressly prohibited by local by-law or Massachusetts General Law. Such discretionary authority is not intended to allow employees to circumvent established purchasing and payment procedures, but rather to permit reimbursement in emergency or extenuating circumstances, such as when purchase orders are not accepted by a vendor.

Legal References:

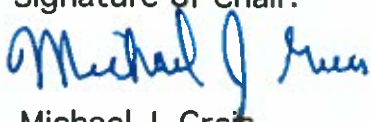
M.G.L. c. 40, § 5

Mass. Const. Amend. Art. 46 § 2, as amended by Art. 103 (Anti-Aid Amendment)

M.G.L. c. 41, § 51

M.G.L. c. 41, § 52

M.G.L. c. 44, § 58

Policy for: <p style="text-align: center;">CASH IN SCHOOL BUILDINGS</p>	Revision <p style="text-align: center;">1</p>
Date Approved by School Committee: September 16, 2014	Signature of Chair:  Michael J. Greis
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Cash or cash equivalents, which are held or collected in school buildings must be stored in a secure and locked location when not in use and prior to turnover. All school staff members are responsible for ensuring the safety and security of the District's monetary assets.

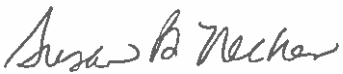
The Superintendent, as assisted by the Director of Financial Operations, shall develop and implement procedures designed to safeguard cash and cash equivalents, and to provide for the appropriate oversight and proper accounting of these funds.

Petty cash may be distributed to establish cash drawer starting balances or to fund temporary-use cash boxes for staff and student use. Petty cash may not be used to bypass the school department's purchasing or payment system, in order to pay an invoice, reimburse an out-of-pocket expenditure, or pay travel expenses or incidental charges. Nor may petty cash be used as a check-cashing fund, to make personal loans or salary advances, or as a source of funds for an employee's personal use.

SCHOOL COMMITTEE POLICY
NEEDHAM PUBLIC SCHOOLS

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Policy for: SCHOOL PROPERTY DISPOSAL PROCEDURES		Revision 3
Date Approved by School Committee: April 26, 2016	Signature of Chair:  Susan B. Neckes	Page 1 of 1

Recommendations for the disposal of surplus school property having an estimated net book value of \$10,000 or greater must be brought before the Needham School Committee for its disposition, based upon a recommendation by the Superintendent of Schools.

The School Procurement Officer, through the exercise of sound business practices, shall dispose of surplus school property, other than real estate, having an estimated net value of less than \$10,000.

If the surplus equipment or supplies were purchased under a federal award, the School Procurement Officer shall follow applicable federal requirements for its disposal. Generally, these procedures require the District to use surplus property for other federally-funded programs as a first priority, or as a trade-in toward the replacement of existing equipment. Equipment with a per unit Fair Market Value in excess of \$5,000 may be sold or used in non-federally funded programs, provided the District reimburses the federal awarding agency for its share of the current market value or sales proceeds. Surplus with a per unit Fair Market Value of \$5,000 or less may be disposed of using the District's disposal procedures with no further obligation to the federal awarding agency.

Any sale of surplus school property shall be deposited with the Town Treasurer, in accordance with state law, except as otherwise required by Federal law or regulation.

Legal References:

M.G.L. c. 30B, § 16

M.G.L. c. 44, § 53

2 C.F.R. § 200.313 - § 200.314