**MARION COUNTY SCHOOL DISTRICT**

**ACCOUNTING PROCEDURES MANUAL**

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**2022-2023**

PREPARED BY OFFICE OF FINANCE

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# **MISSION**

Marion County School District prepares young people to choose the future they dream about, whatever that dream may be. We are a learning organization that is constantly seeking ways to make its workplace and learning environment better for adults and students throughout the county. Through dynamic partnerships with students, families, and the community we harness the power of our collective assets to inspire innovation through collaboration.

**VISION**

Educating, preparing, and inspiring tomorrow’s citizens and leaders

**CORE VALUES**

*EMBRACE DIVERSITY*

We work proactively to eliminate the opportunity gap.

*BE STUDENT.CENTERED*

We put our students, needs at the forefront of all we do.

*DEVELOP ACADEMIC EXCELLENCE*

We aspire for high quality instruction every day for every student.

*STRENGTHEN COMMUNITY*

We view education as a partnership among students, parents, families, and community.

*MODEL A GROWTH MINDSET*

We are asset-based and believe we can and we will. We believe in us and will create positive change in ourselves, our students, our community, and our world.

# **INTRODUCTION**

Marion County School District believes the quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. Therefore, achievement of the District’s purposes can best be made through excellent fiscal management.

The District is responsible for compliance with both Federal and State Regulations that govern aspects of operations, recordkeeping and financial reporting. Annually, the South Carolina State Department of Education publishes the following, including any updates:

* Financial Accounting Handbook <https://rb.gy/nzozww>
* Funding Manual <https://rb.gy/8mpqhi>
* Single Audit Guide
  + <https://rb.gy/qr21aa>
  + <https://rb.gy/hol1mm>
  + <https://rb.gy/8xshdw>
* School District Retention Records <https://rb.gy/3kcxem>

Marion County School District will be in compliance at all times with the requirements outlined in the above authoritative publications.

This manual has been prepared by the Finance Department for use in the schools and departments of Marion County School District. The policies and procedures in this manual have been developed in accordance with Board Policy and other State and Federal regulations. All Marion County School District personnel should adhere to these procedures.

This manual should remain permanently in each school/department and should be easily accessible to necessary personnel. Changes and/or additions may be distributed periodically and should immediately replace amended sections or be added to appropriate sections as instructed.

# **INTERNAL CONTROL SYSTEM**

The School District’s internal control system comprises the policies and procedures established to provide reasonable assurance that specific District objectives will be achieved. Accounting responsibilities, procedures, and policies should be implemented and designed to prevent:

1. Misstatement of account balances because errors go undetected (both intentional and unintentional); and,

2. Misappropriation of cash and other resources of the School District.

These objectives are pursued through a sound internal control structure which is carefully established and meticulously followed by accounting personnel. Such an internal control structure can also tend to promote operational efficiency. From a financial statement perspective, the School District’s internal control structure is comprised of the control environment, the accounting system, control procedures and internal control systems.

These elements of the internal control structure are as follows:

## *Control Environment*

The control environment encompasses the collective effort of various factors on establishing, enhancing, or mitigating the effectiveness of specific policies or procedures. The control environment includes such factors as management’s philosophy and operating style.

1. The District’s organizational structure.
2. The functioning of the Board of Trustees.
3. Methods of assigning authority and responsibility.
4. Management’s control methods for monitoring and following up on performance, including internal interviews.
5. Personnel policies and procedures.
6. Various external influences that effect the District’s operations and practices.

The control environment reflects the overall attitude, awareness, and action of the Board of Trustees, Administration, and others concerning the importance of control and its emphasis in the District.

# **RISK ASSESSMENT**

Risk Assessment Internal controls are reviewed by the Director of Finance and the External Auditors on an annual basis. This review consists of testing procedures related to authorization and documentation of transactions, cash management procedures, bank reconciliations, inventory methods and budgetary controls. Based on this review internal controls are evaluated for adequacy with changes made as needed.

# **ACCOUNTING SYSTEM**

The accounting system encompasses the methods and records established to identify, assemble, analyze, classify, record, and report the District’s transactions and to maintain accountability for the related assets and liabilities. An effective accounting system considers establishing methods and records that will:

1. Identify and record all valid transactions.
2. Describe on a timely basis the transactions in sufficient detail to permit proper classification of transactions for financial reporting.
3. Measure the value of transactions in a manner that permits recording their proper monetary value in the financial statements.
4. Determine the time frame in which transactions occurred to permit recording of transactions in the proper accounting period.
5. Present properly the transactions and related disclosures in the financial statements.

# **CONTROL PROCEDURES**

Control procedures encompass those policies and procedures, in addition to the control environment and the accounting system that administration has established to provide reasonable assurance that specific District objectives will be achieved. Control procedures pertain to:

1. Proper authorization of transactions and activities.
2. Segregation of duties to reduce the opportunities to allow any person to be able to both perpetrate and conceal error or irregularities in the normal course of his or her duties. A sound segregation of duties entails assigning different people the responsibilities of authorizing transactions, recording, and reconciling transactions, and maintaining custody of assets.
3. Design and use of adequate documents and records to help ensure proper recording of transactions and events, such as monitoring the use of pre-numbered documents.

## *Internal Control Systems*

1. Provide adequate safeguards over access to and use of assets and records, such as secured facilities and authorization for access to computer programs and data files.
2. Independent checks on performance and proper valuation of recorded amounts, such as clerical checks, reconciliations, comparisons of assets with recorded accountability, computer-programmed controls, administrative review of reports that summarize the detail of account balances, and user review of computer-generated reports.
3. Reviews of expenditures are conducted to ensure allow-ability of costs for the fund being utilized (as described in the Funding Manual and grant document), proper receipt of goods and/or services and availability of funds as planned in the budget. This review is documented by sign-offs by the appropriate fund sponsor on the purchase order and invoice. Also, the Director of Finance reviews expenditures against budgets as part of the claim process.

# **GOVERNMENTAL FUND ACCOUNTING SYSTEM**

The need to account for separate operations differently and the fact that many school district revenue sources carry legal restrictions regarding how they can be spent, have together resulted in the development of fund accounting for school districts. Fund accounting emphasizes separate detailed accounting and reporting for each of the several subparts of a district, called funds, rather than accounting and reporting for the District as a whole. Significant importance is placed upon the need for the accounting system to assure that spending restrictions are met.

The Governmental Accounting Standards Board has defined the term “fund” as follows:

“*A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.”*

Funds are generally classified into three categories. The first category of funds is **governmental funds**. Governmental funds are often called “source and disposition,” “expendable,” or “government-type” funds. These are the funds through which most school district functions are typically financed. The acquisition, use, and balances of the District’s expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through this fund category (general, special revenue, special revenue – EIA, capital projects, and debt service funds).

The governmental funds are, in essence, accounting segregations of financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid; and the difference between governmental fund assets and liabilities, the fund equity, is referred to as “fund balance.”

GASB Statement No. 34 creates, in addition to the five “traditional” governmental funds, a sixth governmental fund type, to be known as a “Permanent Fund.” The role of the permanent fund is “to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support reporting government’s programs-that is, for the benefit of the governmental unit.”

The second major fund category is **proprietary funds**. These funds are sometimes referred to as “income determination”, “nonexpendable”, or “commercial–type” funds. They are used to account for the District’s ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the District’s business activities are accounted for through proprietary funds.

The third major category of funds is the **fiduciary funds**. These are funds used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds and include Agency Funds. Under GASB Statement No. 34 significant changes have been made in the fiduciary funds. These are discussed later in detail under Types of Funds.

# **TYPES OF FUNDS**

The School District’s accounting records should be maintained in a manner which permits the preparation of separate reports on the different types of funds. Districts should maintain the minimum number of funds consistent with legal and operating requirements, since too many funds can result in inflexibility, undue complexity, and inefficient financial management. The following major fund types and two self- balancing accounts should be used by the District, when applicable.

## *Governmental funds*

1. **The General Fund** – This fund is the general operating fund of the District and accounts for all revenues and expenditures of the District except those required to be accounted for in another fund.
2. **Special Revenue Funds** - Accounts for the proceeds of specific revenue sources (other than major or capital facilities other than those financed by proprietary funds or in trust funds for individuals, private organizations or other governments.) See page 38 for chart of traditionally received federal funds with catalog of federal domestic assistance (CFDA) numbers and titles, federal award identification number, federal awarding agency and pass-through entity (PTE).
3. **Debt Service Funds** - Accounts for the accumulation of resources for, and payment of, all long-term debt principal, interest and related costs.
4. **Capital Project Fund** – Accounts for financial resources to be used for site acquisitions, construction, equipment, and renovation of all major capital facilities except for those financed in the Enterprise Fund.

## *Proprietary funds***:**

*Enterprise Funds* **–** Accounts for operations financed and operated in a manner similar to private business enterprises or where the District has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

## *Fiduciary funds:*

The GASB Statement No. 34 makes significant changes in the fiduciary funds – trust and agency funds. GASB considered that the inclusion of the fiduciary funds resources that are not available to support a government’s programs within a set of government-wide financial statements might be misunderstood by the financial statement users. Accordingly, fiduciary funds (and fiduciary-type component units) will be excluded from the new government-wide financial statements required by GASB 34. GASB 34 will allow fiduciary funds to be used only to report assets that cannot be used to support the District’s own programs. As a result of this change, many activities currently reported in fiduciary funds, particularly in expendable trust funds, now will be reported in some other fund type. In many cases, the new location of reporting such activities will be one of the governmental funds.

Fiduciary Fund Types are used to account for expendable assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds and include Agency Funds.

*Agency Funds* – Account for the receipt and disbursement of monies to and from student activity organizations. These funds have no equity (assets are equal to liabilities) and do not include revenues and expenditures for general operation of the District.

Under the revised government financial reporting model, all fiduciary funds will report the same two basic financial statements: Statement of Fiduciary Net Assets and Statement of Changes in Fiduciary Net Assets. This change is the natural result of the elimination of the expendable and nonexpendable trust fund categories.

# **ACCOUNT CODING SYSTEM**

## *Account Number Structure and Detail*

The South Carolina Department of Education publishes a *Financial Accounting Handbook* and a *Funding Manual* that serves as the basis for the account code structure used by the District. See page 4 for links to manuals.

Account codes consist of 16 digits – The account is made up of five different components: fund, function, object, modifier and location. See below:

XXX - XXX - XXX - XXXX - XXX

Fund Number Function Object Modifier Location

***Fund Number*** – The first three digits are assigned to funds utilized by the District. It tells the user the source of the funds. They are: 100 General Fund, 200 Special Revenue (normally all federal programs), 300 Special Revenue (used for Education Improvement Act Funds), 400 Debt Service, 500 Capital Projects, 600 Food Service, 700 Pupil Activity, 800 and 900 Special Revenue.

***Function*** – The function is the second set of digits and it describes activities for which services or material objects are acquired. The expenditure activities of a school district are classified into five broad functional areas: instruction, supporting services, community services, non- programmed charges and debt services. These areas are further broken down into sub- functions and service areas which are subsequently subdivided into areas of responsibility. Examples are:

111 – Kindergarten 121 - EMH

112 – Primary (1-3) 122 - TMH

113 – Elementary (4-8) 233 – School Administration

114 - High School (9-12) 255 – Pupil Transportation

115 – Vocational 266 – Data Processing

***Object*** – The third set of digits is the object code and it defines the service or commodity obtained as the result of a specific expenditure. There are seven broad object classifications. They are: 100’s Salaries, 200’s Employee Benefits, 300’s Purchased Services, 400’s Supplies/Materials, 500’s Capital Outlay, 600’s Other Objects, and 700’s Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. Examples are:

110 – Salaries 410 – Supplies

130 – Overtime Salaries 445 – Technology Supplies

332 – Travel 545 – Technology Software

360 – Printing 640 – Dues and Fees

***Modifier*** – The fourth set of digits is the modifier and is used to distinguish accounts at the district or school level. These accounts budgeted at school level can be art, football, cheer, etc.

***Location* –** The last set of digits is the location code and it identifies the location

expending the money. The following is a list of the District’s location codes:

000 District Wide

002 Marion High School

003 Easterling Primary School

004 Marion Intermediate School

007 Johnakin Middle School

008 Mullins High School

009 Palmetto Middle School

010 McCormick Elementary School

013 North Mullins Primary School

014 Academy of Early Learning Program

025 Creek Bridge STEM Academy School

030 Adult Education Program

031 Success Academy Program

910 Marion County School District Central Office

913 Marion County School District Annex

925 Maintenance Offices

975 Tom Gasque Avenue – Teacher Apartments

995 Academy for Careers & Technology

*Coding for Revenues* – Revenues are separated by the following function descriptions:

* 001 – Local revenue
* 002 – Payments from other governmental units
* 003 – State revenue
* 004 – Federal revenue
* 005 – Other Financial Resources

Examples of revenue codes: 100-003-311-0000-000

Represents the General Fund 100

003-311 Denotes Revenue Code 3311 (the EFA revenue code designated for Kindergarten)

0000 Modifier which is not generally used for revenue

000 Location, if applicable (most revenue codes set at 000 for district wide)

For details of revenue codes, please see the Financial Accounting Handbook. <https://rb.gy/nzozww>

# **COMPUTER CONTROLS**

The Director of Technology maintains the computer system for the district; The accounting program, Harris Smart Fusion, is hosted offsite by Harris. Technology handles all requests for computer support for non-financial systems. Harris handles all computer support for the accounting system. The financial system is limited to users that are authorized by the Director of Finance and are safeguarded with username and passwords. Passwords are required to be changed on a regular basis by the system automatically.

# **BUDGETING**

## *Legal Considerations*

The basic legal requirements pertaining to the budget process for Marion County School District is contained in *The South Carolina Code of Laws.* This Code of Laws governs the basic framework within which budgeting must be carried out. The following matters should be considered in view of the South Carolina Code of Laws:

* What are the responsibilities of the District with regard to the budget?
* What legal actions are required to establish the official budget?
* How detailed must the budget enactment be?
* What time schedule must be followed in the budget adoption process? How may the enacted budget be amended?
* What is the legal level of budgetary compliance? Can an unbalanced budget be adopted?
* What can be or should be done about budget deficits?

School administrators should be familiar with the legal provisions with regard to the budget process. Assistance or legal advice may be obtained from the South Carolina Department of Education or the District’s legal counsel.

## *Responsibility – Administrator’s Role*

Administration’s role in the budgetary process involves three major areas:

* Preparing budget proposals for consideration by the Board;
* Explaining and clarifying current fiscal conditions, fiscal prospects, and budgetary proposals to the Board;
* Implementing the budget enacted by the Board and monitoring performance to ensure that programmatic and fiscal objectives are met.

Administrators must be involved in the details of the budget development and implementation. They must also seek to summarize these details and

present information in a way that complements the Board’s policymaking function.

# **ANNUAL BUDGET**

The annual budget is the financial plan for the operation of the school system. The budgets provide the framework for both expenditures and revenues for the year. They translate into financial terms for the educational programs and priorities for the system.

The Board approves the general fund budget on an annual basis. State and federal program budgets are approved by the State Department of Education and developed in accordance with guidelines provided in grant documents and the State Department of Education Funding Manual.

Planning the budget document is a continuous process. Planning involves long-term thought, study, and deliberations by the superintendent, board, administrative staff, and faculty.

The Director of Finance will have overall responsibility for budget preparation. Based on the recommendations, the board will approve an annual operating budget.

## *Budget Calendar*

The annual operating budget should be enacted prior to the beginning of each fiscal year. Since the budget is an operating financial plan for the School District, it is important school officials know the terms of the budget early in the fiscal year, and preferably before the fiscal year begins. This knowledge will permit them to adjust for any changes the budget may require in services and procedures well in advance of the time they must be implemented. It also permits the finance office to make the necessary entries in the financial records to begin controlling expenditures when the fiscal year begins.

To ensure that the goal of enacting the budget prior to the beginning of the fiscal year is met, a budget calendar should be prepared that establishes all

key dates. A Budget Development Plan should be prepared by the Director of Finance prior to January. This plan outlines in details how the budgets will be developed. The budget calendar will be determined each fiscal year.

## *Budget Calendar Outline*

January Develop Budget guides and scenarios

February School and departmental presentations regarding budget/capital needs

March Budget Discussions with Superintendent

April Budget planning work session with Board

May Presentation of preliminary budget to board

June Final reading of the budget

## *Budget Transfers/Adjustments*

Principals/Department heads may transfer funds under their control from one area to another with approval from Director of Finance and Superintendent. Transfers may not be made from salary or fringe accounts. Normally, transfers may be made only from supplies, travel, equipment and other object accounts. Principals/department heads who want to transfer funds through this procedure must complete a *Budget Adjustment Form* and submit form to the Director of Finance specifying which accounts are being increased and which accounts are being decreased with a reason for the transfer. They also must include back-up documentation.

Occasionally, budgets must be increased and funds are not available to offset the increase. If this need arises, administrators should send an email to the Superintendent/ Director of Finance requesting a budget increase specifying which accounts need increasing with a reason for the increase. The Director of Finance will then determine if funding is available for this request.

The Harris Smart Fusion System generated “Update Budget Changes Reports” and Budget Adjustment Form will be filed in a folder along with the backup requesting the transfer.

Any special revenue funds (grants, federal programs, etc.) have specific rules regarding transfers and are subject to additional review by the Grants Manager. A Grants Manager must approve all Grants transfers.

## *Budget Monitoring*

Administrators are responsible for monitoring and managing budgets for programs under their supervision. Computer generated reports should be accessed, at the school level, from district wide accounting software to monitor accounts. Each account listed will indicate the revised budget, current period expenditures, total expenditures to date, encumbrances (if any) and balance remaining to be spent. A monthly detailed transaction report should also be generated.

The finance office will prepare a monthly report for the board indicating the revised General Fund budget, current period revenues, total revenues to date, current period expenditures, total expenditures to date, and the overall totals to date. These reports will be reviewed monthly by the Director of Finance.

# **GRANT PROCEDURES**

The District receives grants funded through State, Federal, and Local sources. These funds typically have legal restrictions and are to be used for specific purposes based on grant provisions. Grants can be applied for or awarded to schools, teachers or the district as a whole. Each project, grant, or state initiative is accounted for in a designated fund and represents a commitment from the source to provide funds for specified purposes.

To process a grant, the following steps must be completed before any commitments for purchases or employment are made:

1.Submit to Finance:

* A complete copy of the grant application with all required signatures if an application is required.
* A copy of the signed award letter, Grant Award Notification (GAN) from the granting agency specifying the amount of the grant and clearly indicating approval. Someone must sign the award letter from the granting agency.
* A copy of any reporting requirements and any deadlines for the grant.
  + If financial reporting is required, Accounting will provide this information; however, the budget must be set up to allow us to provide the information from our reports. If program information is required (the purpose of expenditures, how the expenditures meet the objectives of the grant, etc.) the person writing the grant application is responsible for ensuring the proper information is provided.
* A complete budget for the grant. The budget must be prepared using the functions and objects of expenditure shown in the *Financial Accounting Handbook* published by the State Department of Education.
  + If salaries are budgeted for the grant, the number of positions must be specified for each program. (Example: Elementary, 2 teaching positions; Counseling, 1 Counselor.) All compensation must be budgeted and paid from the proper salary code.
  + Employer matching contributions must be calculated and included in the budget.
  + For each position budgeted; the salaries and benefits must be calculated.

1. Salaries are calculated based on the number of days/ hours and the appropriate salary schedule.

2. All employees’ wages are subject to an employer’s portion of FICA (Social Security taxes), and Retirement.

3. If the employee works somewhere else in the District you must budget for the proportionate share of the benefits.

2.Chart of Accounts:

After receiving the above documents, the office of finance will establish account codes to go with the budget items outlined in the budget. A chart of accounts will be issued to the principal/department head, bookkeeper or project manager showing fund, function and object code for each line item. NO PURCHASE ORDER REQUISITIONS, EMPLOYMENT REQUESTS OR OTHER COMMITMENTS ARE TO BE ISSUED UNTIL AFTER THE CHART OF ACCOUNTS HAS BEEN RECEIVED.

3.After you receive the chart of accounts, you may process grant expenditures. When preparing purchase orders, be sure to use the appropriate account code on the *Purchase Order*.

All monies received in the District for special grants must be expended in accordance with established District accounting procedures.

# 

# **BASIC FEDERAL/ STATE GRANT FISCAL REQUIREMENTS**

## *Budget Revisions*

Grants requiring annual approval will be budgeted according to the anticipated revenue and expenditure amounts provided by the Program Coordinator. These budgets will be revised when the grant is re-approved.

In most cases, all federal and state grants are highly restricted and cannot be moved between function and object levels without State Department of Education approval. In recent years, most state grants allow for carryover of funds into the following year; however, this is determined on an annual basis by legislature.

## *Special Contract Provisions for Federal Grants*

A contract award (see [2 CFR 180.220](https://www.ecfr.gov/current/title-2/section-180.220)) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM). All vendors should be checked on the Sam.gov website to verify they are not listed under exclusions. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549 to do business with the federal government.

## *Allowable Costs*

Expenditures under federal programs are governed by the Federal cost principles contained in 2 CFR Part 200 Subpart E – Cost Principles. The district must ensure that costs claimed under Federal Awards follow these cost principles as well as any special terms and conditions contained in the award. Additionally, grantees are required to follow the more restrictive of the federal, state and district policies.

When applying these cost principles, the district must:

* Maintain responsibility for the efficient and effective administration of the Federal award through the application of sound management practices.
* Assume responsibility for administering federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award.
* Apply accounting practices that are consistent with the cost principles, support the accumulation of costs as required by the principles, and provide for adequate documentation to support cost charged to the federal award.

District must maintain a system of internal controls over federal expenditures to provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the above referenced cost principles.

Those controls must meet the following general criteria:

* Be necessary and reasonable for the performance of the Federal award and be distributable under these principles.
* Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
* Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the district.
* Be consistent in accordance with generally accepted accounting principles.
* Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period.
* Be adequately documented.

## *Direct and Indirect Costs*

Since there is no universal rule for classifying costs as either direct or indirect, the district must be consistent in treating each item of cost incurred for the same purpose as either direct or indirect cost to avoid possible double-charging.

Direct Cost are those costs that can be specifically identified with particular cost objectives such as a grant, contract, project, function, or activity with relative ease and with a high degree of accuracy. Typical direct costs are salaries of employees working specifically on objectives of a grant or contract (including vacations, holidays, sick leave, and other excused absences); employee fringe benefits allocable on direct labor employees, consultant services contracted to accomplish specific grant or contract objectives; and materials, supplies and equipment purchased directly for use on a specific grant or contract.

Indirect costs are those that are not readily identifiable with the activities of the grant, but are, nevertheless, incurred for the joint benefit of those activities and other activities or programs.

Typical indirect costs include accounting, human resources, budgeting or payroll.

In theory, all such costs can be charged directly. However, practical limitations and the consideration of efficiency in accounting preclude such an approach. 2 CFR 200.400 was issued to provide uniform government wide principles for determination and reimbursement of indirect costs through the mechanism of an indirect cost rate.

## *Indirect Cost Rates*

The application of indirect costs to a grant (or other program) is done through the application of an indirect cost rate that is sent to the district from the South Carolina Department of Education. Indirect rates are the maximum amount of indirect cost that may be charged to a program or grant. A district may choose to utilize a lower amount of indirect cost, but it may not use a rate higher than the one that has been calculated. A few programs may have their own limitations on indirect rates. The district should work with program staff to ensure they are using the proper information for that program.

Districts are required by statute to submit to the South Carolina Department of Education a copy of its audited financial report no later than December 1 of each year. The audited financial report should be uploaded into the LEA Audit Reporting System (LARS). Along with this submission, the district submits a LARS template which details all revenues and expenditures included on the audited financial report and a Supportive Information Sheet. Audited expenditures included on the LARS template are used to calculate the indirect cost rates for the district.

The South Carolina Department of Education’s Office of Auditing Services generates the indirect cost rate calculations for districts using LARS. The indirect cost rate calculations are emailed to the district along with a copy of the South Carolina Department of Education’s Indirect Cost Rate Proposal and the indirect cost rate signature pages. Finance must verify the expenditures included in the indirect cost rate calculations are correct. If the indirect cost rate calculations are correct, finance returns the signature pages signed, and the Office of Auditing Services emails a copy of the Indirect Cost Negotiation Agreement to the district. The Indirect Cost Negotiation Agreement includes both the unrestricted and restricted indirect cost rates and the effective period for the rates.

It is essential that the district classifies expenditures uniformly and consistently. Types of expenditures identified as indirect costs shall not be included also as direct costs. Similar types of expenditures must be consistently recorded to the same accounting class. All expenditures detailed on the audited financial report must have been made, and records supporting them must be maintained by the district Generally, records and documentation supporting the indirect cost proposal must be retained for a period of **six years** after the last day of the fiscal year to which the plan applies. If audit exceptions have been noted, records will be retained until exceptions have been resolved.

The superintendent, the superintendent’s secretary, and expenditures related directly to the operation of the superintendent’s immediate office, specifically, are not included in the restricted indirect costs. An individual principal, a principal’s secretary, and the expenditures related to the operation of these immediate offices are included in the base for the restricted indirect cost rates. These costs are included in the base for rate computational purposes.

## *Cash Management*

District must submit claims Quarterly to the SCDE in GAPS if grants have been approved in a timely manner. When claim is approved, the monies will be deposited into the district LGIP account. When deposited, finance will record the deposit into the General Ledger with the appropriate income coding.

## *Time & Effort/ Procedures*

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. Part 200.430(i)(1)) In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation. (§ 200.430(i)(4)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

To meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR) as required below. The type of form depends on the number of cost objectives that an employee works on.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 C.F.R. Part 200.28)

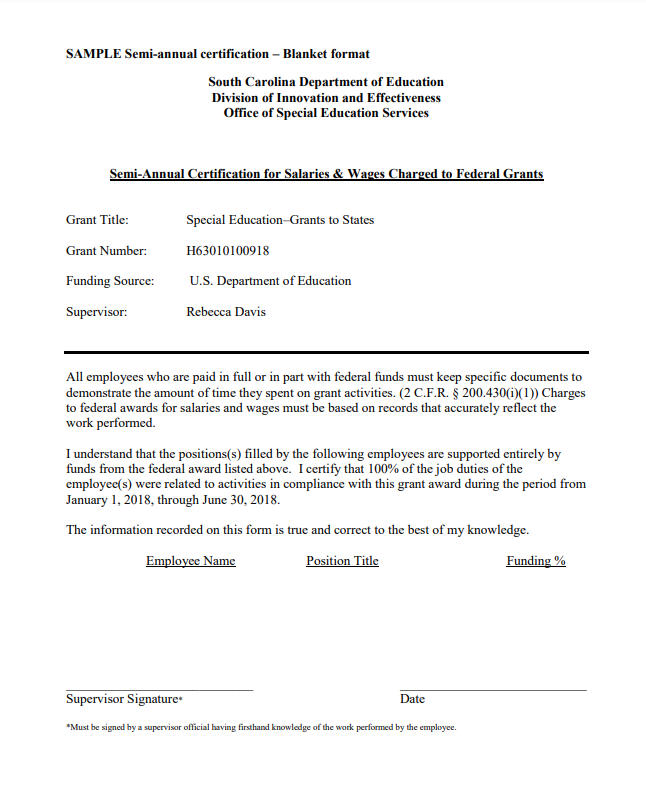
All employees whose work is funded fully (100%) by a single cost objective or grant award must complete a semi-annual certification. The semi-annual certification must be:

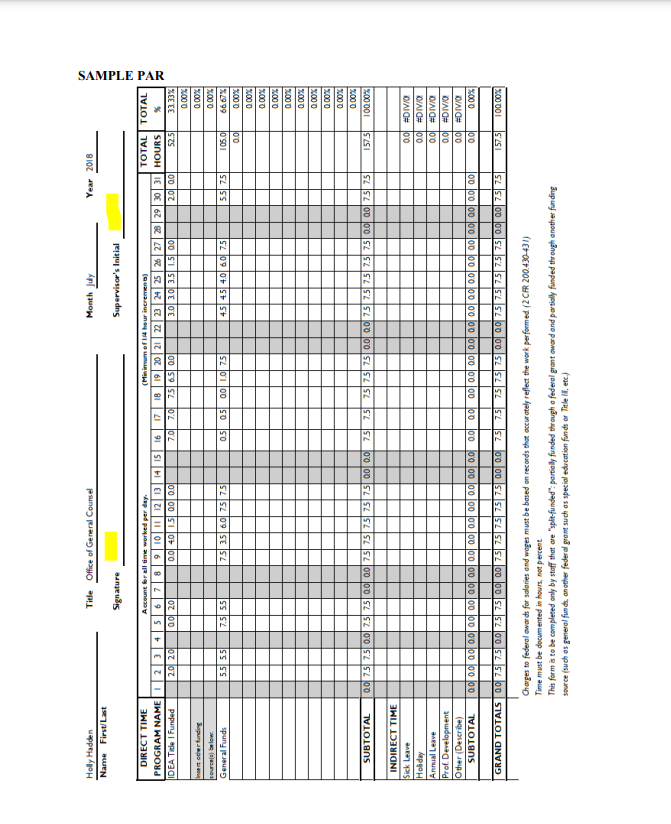
1. Completed at least every six (6) months (twice a year);
2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
3. Reflect an after-the-fact distribution of the actual activity;
4. Account for the total activity for which each employee is compensated.

A PAR must be completed if an employee is funded partially on one (1) or more grant cost objective(s). It provides a written record of an employee’s work activities used to document that employee’s time to grants or projects. It must be completed monthly and supported by a daily calendar of activities. All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
2. Account for the total work activity for which each employee is compensated;
3. Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods; and
4. 4. Be signed by the employee.

All employees who are paid in full or in part with federal funds must keep specific documents to support the amount of time they spent on grant activities as reflected in each PAR. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These time and effort records should be maintained in order to charge the costs of personnel compensation to federal grants. Examples of records used to support the time entered in a PAR include desk calendars or written records of activity for each day/week, etc. See sample of Semi-Annual Certification and PAR form on following pages.





# **PURCHASING**

The purchasing system as outlined in this section is to provide a systematic and business-like method of obtaining and supplying materials and equipment for the District. All purchases of the District will be in accordance with the approved Marion County School District procurement policy.

Any single procurement not exceeding $50,000 may be made by the school district in accordance with this paragraph; provided, however, **that such procurements shall not be artificially divided to constitute a small purchase.** Related items (such as small hardware items or spare parts for vehicles) may be included in one solicitation and the award made on an "all or none" basis. In such cases, suppliers must be advised of this award procedure at the time quotations are requested.

1. Small purchases not exceeding $2,500 may be accomplished without competitive quotations, if the prices are considered to be reasonable. The district shall annotate the purchase requisition as follows: "Price is fair and reasonable" and sign such purchase requisition. Such purchases must be distributed equitably among qualified suppliers. When practical, a quotation will be solicited from other than the previous supplier prior to placing a repeat order.
2. Small purchases from $2,500.01 to $10,000 may be accomplished, written quotes from a minimum of three qualified sources of supply are made and it is documented the procurement is to the advantage of the school district, price and other factors considered, including the administrative costs of the purchase. Such documentation must be attached to the purchase requisition. When prices are solicited by telephone, the vendors must be requested to furnish written evidence of such quotes.
3. Small purchases from $10,000.01 to $50,000 may be accomplished, if written solicitation of written bids, proposals or quotes from three qualified sources of supply are obtained and it is documented the procurement is to the advantage of the school district, price and other factors considered, including the administrative costs of

the purchase. Such documentation shall be attached to the purchase requisition. When prices are solicited by telephone, the vendors must be requested to furnish written evidence of such quotes.

1. See the district’s Procurement Code for further details regarding sole source procurement, exemptions, awards and emergency procurement.

## *Purchase Order Procedure*

Purchase orders are required by board policy to initiate any goods or services secured by the school district. The purpose of the purchase order is to provide a means of tracking the order, verification/approval of the order, and as a means of securing, or encumbering, the dollar amount of the order from your specific line-item budgets so you will know the amounts available for spending. Each school bookkeeper/administrative assistant has access to the accounting system (Harris/SmartFusion) and can generate a purchase requisition.

Requisitions are processed through the Purchase Order Approval Tree function of SmartFusion, which automatically forwards the requisition through assigned personnel based on the predetermined routing according to the funding source and/or function codes. The final approver is the finance office for all purchase orders.

Guidelines for issuing/processing a purchase order*:*

* All purchases must meet the requirements of the funding source. Principals are responsible for all expenditures of school funds. Expenditures from cash are strictly prohibited.
* School bookkeepers/administrative assistants must follow through with all approved expenditures.
* Once a requisition is approved, the bookkeeper/administrative assistant will print the purchase order and send the PO to the vendor via fax, email or other preferred method. There are 3 PO copies, 1

yellow for AP processing, and 2 white, 1 for bookkeeper file and 1 for person requesting the order. Requestor places all orders except Amazon. Bookkeeper places all Amazon orders.

* No orders/purchases should be processed without an approved purchase order. Any violations of this step may result in the person placing the order to be held liable for payment.
* All orders, once received, must be approved by the receiving party as to verification of receipt prior to payment. Signed packing slip, receipt documentation, etc. will be forwarded to the bookkeeper/administrative assistant to attach to the purchase order copy.
* Detailed receipts must accompany/support all purchases. Goods/services must be received prior to payment. Purchases cannot be made in anticipation of future funds being received.
* If funds other than the general fund or activity funds are used, then the entire receiving package must be forwarded to the program director for review and approval. The program director will then forward to Finance/Accounts Payable for review and payment processing.

### *Purchase Order Handling/Fiscal Year End*

Bookkeeper’s at schools need to review their purchase orders on a consistent basis. The goal is for every purchase order/invoice to be completed by year-end. If the goods/services for a purchase order are not received by June 30, they will be charged to the next year’s budget.

A purchase order cutoff date is set each year. All department/school administrators will be notified in writing of the purchase order cutoff date for that year. Purchase orders **will not be approved** **after this date** without the written approval of the Superintendent.

The June 30 cutoff is not a district deadline but is the end of the fiscal year as defined by funding sources. Auditors are required by national standards to use this date to measure the district fund balance change. Invoices may

continue to be paid and accrued back to the prior fiscal year if the goods/services were received prior to June 30th. This is handled through the Accounts Payable function as an accrued expenditure, with the expense coded to the end of the prior year, but date of payment is used for posting

to cash. Audit regulations allow accrued expenditures to be processed for approximately 60 days after fiscal year end.

## *State Contracts*

The District has access to contracts established by the State of South Carolina. These should be utilized when possible. The contract number should be entered on the requisition by noting “State Contract #-----“in the expandable note field so it prints on the face of the purchase order.

A listing of State Contracts can be found at <http://www.procurement.sc.gov/>

# **PURCHASING CARD**

A person using a Marion County School District Purchasing Card has been entrusted with authority to expend district funds based on the following procedures.

* Anything over $100 MUST have a PO in place before the purchase is made.
* Any item(s) for a Federal, State or other grant must have a PO in place for **all** items before a purchase is made.
* A Monthly Purchasing Card Authorization Form must be completed for each transaction.

* Under no circumstances will personal items be purchased using the district procurement card with the intent of reimbursing the district. The procurement card is restricted for school/department expense.
* All school procurement cards are kept in a secured location in Finance. If a purchase needs to be made with the card, the bookkeeper or school administrator must have a PO for items over $100, bring approved PO to finance and sign out the card. The card must be returned after that purchase, no later than the following business day.
* The procurement card must be secured at all times. Loss or theft of the procurement card shall be reported immediately to the Director of Finance or his/her designee. If a department head retires or resigns then the procurement card shall be returned to Finance prior to the issuance of the final paycheck.
* Limits are established by user/department/school for single purchase, daily spending, and billing cycle (30 days).
* Monthly reports consisting of cash disbursement register, monthly authorization form, copy of monthly statement for their location/department, and all original receipts must be turned into the Finance Office by the 10th of the following month for posting. Bookkeepers or administrative assistants should NOT post cash disbursements to the ledger.

Failure to comply with these rules and procedures may result in removal of authority to serve as cardholder, and in extreme cases, disciplinary action, or termination for misappropriation of district funds.

# **SALES AND USE TAX REQUIREMENTS**

There is **not** a tax-exempt number for the District. The district, as an entity, is not sales tax exempt. There are some items purchased by the district that are always tax exempt based on Section 12-36-2120 of the state sales tax code:

“Textbooks, books, magazines, periodicals, newspapers, and access to on-line information systems sold to primary and secondary school and institutions of higher learning for use in a course of study in primary and secondary schools and institutions of higher learning or for student’s use in the school library of these schools and institutions.”

Items in this category may be in any form, including microfilm, microfiche, and CD ROM. Also deemed textbooks when part of a prescribed course of study are workbooks, band and sheet music, plays, filmstrips, transparencies, motion picture films, audio tapes and records, recorded music and periodicals.

Software, purchased by the school district and used as a required part of a prescribed course of study, is deemed to be a textbook and is tax-exempt. However, spreadsheet programs, word processing programs, and other computer programs used in conjunction with a course of study, are not educational information sources and do not qualify for the tax exemption.

Examples of sales subject to sales tax are magazine subscriptions, reader guides, test and answer sheets, evaluation criteria, games, albums, pupil cumulative records, yearbooks, award certificates, diplomas, writing materials, art supplies, drafting supplies, easels, projectors, projector lamps and bulbs, projection screens, laboratory supplies and equipment, athletic

equipment, shop supplies and equipment, recorders, charts, maps and any and all other items of tangible personal property used in the classroom or office which do not qualify as “textbooks.” Therefore, textbooks, magazines and periodicals sold to public schools for part of a prescribed

course of study is not subject to sales and use taxes. The exemption is further defined to include school library books, encyclopedias, and

dictionaries. Also included in the definition of textbook and therefore exempt from sales tax are filmstrips, audio tapes and records, recorded music and periodicals used as part of a prescribed course of study.

Most South Carolina businesses are aware that school districts are not exempt from payment of sales tax on purchases. However, some out of state businesses do not charge sales tax on items sold to the district. Therefore, districts are required to keep track of purchases where sales tax has not been paid to the vendor and files a Sales and Use Tax Return monthly to pay the state for sales tax on these purchases.

When a new vendor form is completed, the information regarding whether the new business, if out of state, collects and remits South Carolina sales tax must be included on the form to ensure that use tax is recorded for those invoices.

District personnel making purchases should make sure vendors are aware that the District is not exempt from South Carolina Sales and Use Tax.

The district accounts payable clerk will track invoices that do not contain sales tax payments and a member of finance will file the monthly return making use tax payments to the South Carolina Department of Revenue. These payments will be charged back to the accounts and departments that made the purchase.

**ACCOUNTS PAYABLE** *Cash Management*

All disbursements of District funds must be made in accordance with District procedures. We are accountable to the taxpayers who provide these funds and we are also audited each year to ensure we follow established practices for making disbursements.

## *1099 Vendor (Employee vs. Contract Service)*

Occasionally, cash payments are made to individuals that have contracted to perform certain services. These payments are taxable and an IRS Form W-9 should be completed by individuals performing contracted services. New vendors must be marked for a 1099 if providing a service. People being paid in this capacity should be coded to a 300-object code. Employees being paid for services must be paid from a salary account and will be paid through payroll.

## *Invoices*

It is important to sign and date all invoices to verify receipt of goods and indicate whether the order is complete or incomplete. Only a 10% deviation is allowed between the invoice and purchase order without written approval.

Payments are to be made from an invoice, except for extenuating circumstances with approval from Director of Finance/Superintendent. Finance will not accept order forms or packing slips in the place of an invoice. There are monthly recurring bills that may be paid by statement. Ie. Phone bills or utilities.

Paperwork should be returned to Accounts Payable in the following order:

* Invoice with principal/director signature and date services or items were received
* Packing slip
* Purchase order marked “PO IS COMPLETE” if single/final payment is to be made.
* Invoices should be stamped “**Accrued**” if they are being paid after the fiscal year end and need to be expensed back to prior fiscal year. All purchases should be expensed at the time goods will be received.

If the following funds are involved, please send completed packets to the following for program director approval:

* Fund 2XX’s – send to Federal Programs at the Annex
* Funds 3XX’s or 9XX’s – send to Teaching and Learning administrative assistant

## *Reimbursement/Check Request*

Reimbursements can be made for purchases of items with a cost of less than $100.00. **No employee should mix personal purchases on the same receipt as those for school/district use.**

Any purchase in excess of $100.00 must be purchased using a purchase order. This policy insures the District receives the best price on an item and also insures District funds are not committed without appropriate approval.

If the administrator is willing to spend his/her own funds to obtain the goods, then a reimbursement can be made. The receipt for the goods must be attached to a properly completed *Accounts Payable Check Request Form* requesting reimbursement (the name and address of the person must be completed on the *Accounts Payable Check Request Form).*

When requesting reimbursement for items purchased under $100.00 the receipt must:

1. Be an original receipt

2. Show the cost of each item purchased.

3. Show the total amount of the purchase.

4. Show the amount paid.

5. Show the name of the vendor.

6. Be approved by Principal/Director.

## *Out of District Travel*

* Request Process
  + Submit at least two weeks prior to event to ensure all approvals are obtained.
  + Include all backup documentation:
    - Agenda/Event information
    - MapQuest/Google Maps print showing mileage from your school/department location to the event.
    - Lodging total including confirmation number from hotel if overnight travel is required
    - Registration form
  + Meals will not be reimbursed for daily travel.
  + Lodging for the night before the event will only be approved if the event is more than two hours away from work location.
* Reimbursement Process
  + Complete all areas on the back (page 2) of the out of district travel form. Front page (page 1) including signatures must be attached to the reimbursement to ensure the travel was approved.
  + Obtain a hotel receipt upon checkout, even if the hotel cost was prepaid by the district. This is needed to support the pre-payment transaction.
  + Reimbursement for meals included within registration is not allowed, even if the employee chooses not to partake. Examples are continental breakfast, boxed lunches, etc.
  + Proper accounts for travel (object 332) must be included, along with the principal/supervisor approval.

## 

## *Deadlines and Check Schedule*

Weekly processing of Accounts Payable requires documentation be in Finance by Friday afternoon to be paid by Friday of the following week. This deadline is driven by outside factors such as ACH transfers to the bank, virtual card payment files transferred out of district, etc. Mailed checks will be sent out via USPS by Friday.

Occasionally, holidays or other circumstances may warrant changes to the cut off or check run date. When this is necessary information will be included in the weekly Briefs and Updates or through other email notifications.

An Accounts Payable check schedule will be provided each fiscal year, but is subject to change depending on unforeseen circumstances.

## *Duties of Accounts Payable Clerk*

Receives and Processes invoices. This includes:

1. Verification of Invoice date.

2. Verification compliance with purchasing policy information is attached.

3. Verification a Purchase Order was issued or proper approval was made for the purchase.

4. Verification of account number validity on Purchase Order or Check Request Form.

5. Verification vendor is set up in accounting software, a Finance Specialist sets up any new vendors.

6. Enters invoices into Accounts Payable System. Calculates a batch total of all invoices and balances to the Batch Total Report. Invoice batches are approved by the Financial Accountant prior to printing checks.

7. Prints Accounts Payable checks, mails and distributes accordingly.

a. Accounts Payable check registers and all ledger postings for checks runs are filed in the Finance Office.

b. The accounts payable bank account is reconciled monthly by the Financial Accountant. The completed bank reconciliation is approved by the Director of Finance.

**REQUEST FOR APPROVAL PRIOR TO EVENT**

**MARION COUNTY SCHOOL DISTRICT**

**OUT OF DISTRICT TRAVEL**

NAME (PLEASE PRINT):\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ DATE(S) OF EVENT:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

LOCATION AND PURPOSE OF REQUEST:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(**BACKUP DOCUMENTATION INCLUDING AN AGENDA MUST BE ATTACHED**)

DATE:

PRINCIPAL/SUPERVISOR APPROVAL

**FUNDING SOURCE ACCOUNT NUMBER: TOTAL EST. COST \_\_\_\_\_\_\_\_\_\_\_\_**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_DATE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PROGRAM DIRECTOR APPROVAL (IF APPLICABLE)

SUPERINTENDENT OR DESIGNEE’S APPROVAL: DATE:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**ALL APPROVALS ARE PENDING FUNDING AVAILABILITY**

**ESTIMATED COSTS—TO BE ENTERED AS A PURCHASE REQUISITION(S)**

***LODGING-secure hotel’s authorization form and submit if using district credit card***

Payable to:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SAMPLE

Mailing Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Confirmation # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Required EST. COST\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**You must secure a receipt when you check out or your reimbursement will not be processed for payment.**

***LODGING FOR THE NIGHT PRIOR TO EVENT WILL NOT BE PAID FOR UNLESS YOU ARE MORE THAN***

***2 HOURS AWAY FROM YOUR WORK LOCATION***

**REGISTRATION**

Payable to:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mailing Address:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ EST. COST\_\_\_\_\_\_\_\_\_\_\_\_\_

**MILEAGE/MEALS**

Payable to Traveler upon return

Mileage @ 0.625 cents a mile $\_\_\_\_\_\_\_\_\_\_ Meals: **IF NOT PROVIDED** $\_\_\_\_\_\_\_\_\_\_

(ATTACH DIRECTIONS GOOGLE OR MAPQUEST)

* **As of July 1, 2015 meals for a one day only meeting will not be reimbursed**
* If meals are provided there will be **no** meal reimbursement even if you choose not to partake

(i.e. continental breakfast)

* Meals may be reimbursed for **no more than** the amounts listed below when traveling on official district business. Receipts are not necessary

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Meal** | **Depart Before** | **Return After** | **All In State**  **Meal Allowance Amount** | **All Out of State**  **Meal Allowance Amount** |
| Breakfast | 6:30 AM | 11:00 AM | $5.00 | $8.00 |
| Lunch | 11:00 AM | 1:30 PM | $7.50 | $10.50 |
| Dinner | 5:15 PM | 8:30 PM | $12.50 | $18.50 |
| **DAILY MAXIMUM ALLOWANCE** | | | **$25.00** | **$37.00** |

Travel between the employee’s residence and assigned headquarters (and vice versa) is not reimbursable.

Auto travel should be by the most direct route practicable and carpooling is strongly recommended.

**TRAVEL EXPENSES OVER 60 DAYS WILL NOT BE REIMBURSED**

**SEE REVERSE SIDE FOR REIMBURSEMENT FORM**

**MARION COUNTY SCHOOL DISTRICT**

**OUT OF DISTRICT TRAVEL**

**REQUEST FOR REIMBURSEMENT**

PRINT NAME OF TRAVELER

SAMPLE

APPROVED LODGING P.O. #\_\_\_\_\_\_\_\_\_\_\_\_\_

APPROVED REGISTRATION P.O. #\_\_\_\_\_\_\_\_

APPROVED MILEAGE/MEALS P.O. #\_\_\_\_\_\_\_\_

**DEPARTURE TIME & DATE: am pm**

**RETURN TIME & DATE: am pm**

**REPORT OF TRAVEL (TO BE COMPLETED AFTER YOUR RETURN)**

**\*\*Must attach agenda, mileage directions and hotel receipt: Failure to do so will delay processing**

REIMBURSEMENT COST(S):

* by Car \_\_\_\_\_\_\_ **actual** miles @ 0.625 cents a mile $\_\_\_\_\_\_\_\_\_\_

copy of directions must be attached if different from actual

explain difference

* Lodging: **CHECKOUT** **RECEIPT MUST BE RETURNED** $\_\_\_\_\_\_\_\_\_\_

**EVEN IF PREPAID**

* Meals: **LIST # OF MEALS NOT PROVIDED** $\_\_\_\_\_\_\_\_\_\_

BREAKFAST: # LUNCH: # DINNER: #

* Other (specify)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ $\_\_\_\_\_\_\_\_\_\_TOTAL REIMBURSEMENT COST

SIGNATURE OF TRAVELER (Necessary for reimbursement)

**AS OF JULY 1, 2015 MEALS FOR A ONE DAY ONLY MEETING WILL NOT BE REIMBURSED**

**TRAVEL EXPENSES OVER 60 DAYS WILL NOT BE REIMBURSED**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ DATE:

SUPERVISOR APPROVAL

**Dependents Accompanying Employee:**

If a dependent accompanies an employee on an authorized business trip, only those expenses which may be directly attributed to the employee may be reimbursed.

**\*\*\*Form can be found on the District’s website\*\*\***

**PAYROLL**

## *General Payroll Information*

Employees shall be paid wages and/or salary in accordance with salary schedules or contracts recommended by the Administration, adopted by the Board of Trustees and reported to Payroll by Human Resources. Current year salary schedules can be found on the District’s website.

## *Regular Pay Process*

The Board approves hiring recommendations and the related salaries, on the recommendation of the Superintendent. After Board approval, Human Resources is responsible for completing the hiring paperwork and forwarding the necessary information to payroll. A “Request for Hire/Personnel Action Form” is used to submit the information to payroll. Human Resources is responsible for entering in demographics and insurance benefits into Smart Fusion. Payroll enters in the salary, taxes, and retirement.

## *Payment to Employees*

All employees must be paid through the payroll system so that proper payroll tax, withholding, reporting, and W-2 distribution can occur. Any district employee that performs additional work must be compensated through payroll. A person cannot be an employee and an independent contractor during the same year. If a person receives a W-2, they cannot receive a 1099 as well.

Generally, payroll is processed twice a month, on the 15th and 30th of the month. As a general rule, when pay day falls on a holiday or weekend, the District will pay employees on the last workday prior to the holiday or weekend. A payroll schedule can be located on the District website and will be updated each fiscal year with the understanding certain conditions may occur that result in the adjustment of these dates.

## 

## *Direct Deposit*

Enrollment in direct deposit is mandatory and requires the employee to sign an authorization form specifying the bank to where the deposit will be sent and submission of a voided check with the account number and routing information. Any changes to an employee’s direct deposit should be processed through the Employee Self Service module on the district website. Payroll is automatically notified that a change has been keyed, and then must acknowledge the change to update the payroll system.

## *South Carolina Retirement*

As a condition of employment, permanent full-time employees must join the South Carolina Retirement System or the State Optional Retirement Program, unless specifically exempted by statute. Employee contribution rates are currently 9% of gross pay. Additional information on retirement benefits can be obtained by contacting the South Carolina Retirement System at (803) 737-6800 or by visiting their website.

## *Income Tax*

The District shall deduct from the salaries and wages of all employees the applicable amount of income tax according to the current Internal Revenue Service’s rate schedule.

All employees are required to have Employee’s Withholding Allowance Certificate (IRS W-4 Form) on file to determine the rate at which income taxes are to be withheld. Initially, this form is to be completed when an employee is hired in the District.

Employees may change their W-4 withholding allowance at any time, through the Employee Self Service module.

Exemptions claimed on the W-4 should be based on estimated tax liability for the tax year. This can be calculated per instructions included on the W-4 form, estimated by using prior tax returns, or upon the advice of a tax advisor. The number of exemptions listed on the W-4 may not always equal the number of dependents on an employee’s annual tax return.

## *Absences*

Twelve-month employees receive a total of 13 sick days per year and 2 personal days. Each employee can carry over up to 90 days to the next year. Employees must fill out a form for all sick leave and personal leave. This form is approved by the supervisor and sent to payroll.

All twelve-month employees receive two weeks of vacation per year (after ten years an additional week is given). The vacation policy states employees may carry forward

15 days of vacation.

**GENERAL LEDGER** **RESPONSIBILITIES**

## *Bank Reconciliations*

The Finance Specialist/Accountant is responsible for reconciling general, scholarship, and PELL bank statements. Accounts Payable and Payroll accounts sweep into the General daily, and therefore maintain a zero balance. Once the statements are reconciled, the Director of Finance signs off on them.

## *Cash Receipts*

All cash receipts of the District, except Scholarships and PELL accounts, are deposited into the General bank account. The Finance Specialist – Payables generally writes up all deposits taken at the district level, and another staff member in Finance makes the actual deposit. When the deposit for district funds is complete, the Director of Finance codes everything correctly and gives to a Finance Specialist to enter deposit into the system. Schools make their own deposits and forward all documentation, including ticket reconciliation sheet, receipts, etc. attached to the deposit slip to Finance. This information is then verified and posted by a Finance Specialist.

Federal and State Funds remitted to the District through the State Department of Education are deposited into the SC State Treasurer’s Office Local Government Investment Pool. The funds are recorded into the County Treasurer’s account, then transferred to the District account. A monthly statement is available for documentation as to the revenues received and are then posted into appropriate accounts. These entries generally consist of EIA funds, EFA district funds, reimbursements claimed for federal and grant funds, and other SCDE payments.

Other State funds distributed through the State Treasurer’s office are sent directly to the County Treasurer, and remitted to the District monthly, along with the local tax revenues. These funds must also be entered and posted monthly.

## *Journal Entries*

Journal entries are prepared by Finance personnel or others who are over those funds. All journal entries must have back-up documentation, have approved signatures from the person over those funds, signature of Finance Personnel and Director of Finance. After all approved signatures, a Finance Specialist will enter the Journal Entries into the General Ledger and post.

## *Journal Entry Corrections*

Revenue and expenditure transactions are sometimes incorrectly recorded into the District’s accounting system. An error can occur when a wrong account number is used for a purchase, reimbursement, or receipt. An error can also occur from data entry or incorrect account information received from the schools, etc.

The purpose of this procedure is to ensure all District revenue and expenditures are correctly recorded and reported in the proper account, fund, department, project/program, and fiscal year in which it was budgeted.

Requests for changes to the originally coded accounts must be submitted on an Adjustment Voucher to the Director of Finance for approval. The assigned Finance Specialist will enter the adjustment into the Harris/Smart Fusion system and attach all backup documents to the posting register. Director of Finance will sign off on all adjustments.

## *Financial Statements*

The Director of Finance will prepare a monthly financial report of the General Fund for the Board of Trustees. In addition, all budgets, revenues, and expenditures as well as a balance sheet for all funds will be reviewed monthly.

**ACCOUNTING FOR CAPITAL ASSETS**

The Director of Operations and Director of Technology are responsible for all capital assets at the district. Operations is responsible for Physical plant and equipment type assets; Director of Technology is responsible for IT related assets. Accurate fixed asset records are vital in providing values for insurance coverage and proper reporting in financial statements. Also, accurate records help to ensure that assets are properly safeguarded. Fixed asset records are facilitated by timely and accurately reporting acquisitions, disposals, and transfers of fixed assets. The purpose of these procedures is to provide a strategy to ensure that the District maintains accurate, complete, and up-to-date records of fixed assets.

## *Definition of Fixed Assets*

For purposes of the District accounting system, a fixed asset is defined as land, site improvements, buildings, building improvements, furniture, fixtures, equipment, vehicles and other items acquired by the District that are actively used in operations, has significant value, and provides benefit for a period exceeding one year. Fixed assets are reported and, with certain exceptions, depreciated in the financial statements. The assets included as part of the District’s capital asset listing will fall into one of these five categories:

* Land

All land purchased by the school district will be capitalized.

* Buildings

All building elements, such as, but not limited to, the costs of site preparation and foundations, framing, walls, flooring, windows, doors, stairways, skylights, roofs, interior fixtures and finishes, fire escapes, screens, Venetian blinds, floor coverings, architect/engineer fees, consulting and legal fees, etc.

* Improvements Other Than Buildings

Includes such items as retaining walls, fences, signs, yard lighting, incinerators located outside the building, flagpoles, athletic fields which are not considered a separate facility, playground equipment, parking lots, etc.

* Equipment

Includes such items as office furniture, fixtures and machines; music equipment; athletic equipment; office and classroom furniture; floor equipment and furnishings; laboratory equipment; shop equipment; ovens; ranges; kitchen equipment; refrigerators; dishwashers; tractors; riding lawnmowers and vehicles licensed for operations on the highways. The key determination to this classification is that the item has not been installed as a permanent portion of a building or facility.

* Construction in Progress

This is a temporary classification that is used to report the costs of construction work for projects that have not yet been completed. The Operations and/or Finance Department will provide this amount for reporting purposes.

Items Excluded from Capital Assets Listing:

* Equipment located within the district that is on consignment.
* Equipment located within the district that is owned by another agency.
* Equipment located within the district that is being used as “loaner” equipment while district equipment is being serviced or repaired.
* Equipment leased under an operating lease such as copy machines. Items leased under a capital lease will be included in the capital assets listing.

## 

## *Funding Source Inclusions*

Items that are included in the capital assets listing will have many different funding sources. The majority of items on the listing will go through the normal purchasing process and be paid for through the district’s accounts payable department. However, assets purchased through grants will also be recorded and monitored as required by grant documents as well as items donated to the school district or purchased by student activity funds.

## *Capitalization Policy*

Marion County School District will capitalize all acquisitions of land, buildings and additions, improvements other than buildings, and equipment at the following capitalization limits:

|  |  |
| --- | --- |
| ASSET CLASS | CAPITALIZATION LIMITS |
| Land/non-depreciable land improvements  (produce permanent benefits, i.e. filling and  excavation costs) | All land will be capitalized |
| Depreciable land improvements (deteriorate with the use or passage of time, i.e. fencing, landscaping, lighting, roofing, paving) | $100,000 |
| Buildings, building improvements (must add square footage to asset and extend useful life) | $100,000 |
| Intangible Assets | $100,000 |
| Equipment | $5,000 |

Building improvements that do not meet the above criteria are recorded as repairs and maintenance expense.

All equipment purchased with federal or state grant funds must follow guidelines set forth by the grant document.

## *Depreciation*

All fixed assets, except for land and construction in progress, will be depreciated. Depreciation is the process of allocating the cost of tangible property over a period, rather than deducting the cost as an expense in the year of acquisition. Depreciation is reported net of accumulated depreciation in the Statement of Net Assets. Depreciation is calculated on a straight-line basis (i.e. cost/estimated useful life=depreciation expense). Under the straight-line method, the basis of the asset is written off evenly over the useful life of that asset. The total amount depreciated can never exceed the asset’s historical cost less salvage value. Depreciation is reported in the current fiscal period in the District wide statements.

Useful lives are as follows:

|  |  |
| --- | --- |
| ASSET CATEGORY | USEFUL LIFE RANGE |
| Land (not depreciated) | Not applicable |
| Land improvements | 20-50 years |
| Buildings and improvements | 10-50 years |
| Furniture and equipment | 3-10 years |
| Vehicles | 3-10 years |
| Mobile Units | 15 years |
| Construction in Progress | Not applicable |

## *Responsibilities*

Each department head and building principal that exercises supervision over a department or school in the school district is responsible for the oversight of capital assets inventoried to that location. The department head and building principal are expected to direct personnel in the use and care of equipment as well as ensure that district policies and procedures regarding capital assets are followed.

Employees should be informed they are not to take district equipment home for personal use. This does not include laptops.

Any personal equipment used or stored on district property is not insured by the district and will not be replaced if it is broken or stolen.

Department heads and building principals will be provided a complete listing of inventoried equipment at their location to keep as a reference. Any equipment received at a location that does not go through the normal purchasing procedures (donations, etc.) must be reported to the Finance Office within ten business days of receipt of the equipment.

Supervisory personnel will be responsible for approving all transfers of capital assets within their location as well as providing the Operations Office the forms needed to make necessary changes to the capital asset listing.

These forms are necessary to help prevent tracking items at fiscal year-end when the annual inventory is performed. When an item is being transferred to a new location, a transfer form must be completed and the form forwarded to the operations department within ten working days.

## *Physical Inventory*

The Operations Department will perform an inventory count of all locations in the district once every year at the end of the fiscal year. The operations department may also conduct unscheduled inventory counts as a means of evaluating internal control or as determined as necessary by the Superintendent.

Inventory results will be reconciled with the capital asset listing and any differences will be researched. All adjustments that are necessary will be made and any documentation necessary will be processed by each location in the school district. The Operation Specialist over Fixed Assets will report the results of the physical inventories to the Director of Finance/Superintendent and prepare information for the auditors.

# **PUPIL ACTIVITY FUNDS**

## *General*

It is the intention Pupil Activity Funds be operated on a self-supporting basis. Student activities will not be conducted for the sole purpose of producing income. The accounts should not hold a deficit balance for greater than 30 days, and there should not be any deficit balances at the fiscal year end.

## *Responsibility*

The responsibility for safeguarding, accounting, and managing the pupil activity funds rests on the principal. Specific duties that must be performed in providing management of the funds may be delegated as determined by the principal, but the final accountability rests with the principal.

## *Duties of the Principal*

The following management practices are essential:

* Be familiar with, and enforce the provisions of this manual, and district fiscal management policies.
* Be sure that the secretary and/or bookkeeper are properly instructed as to the duties expected, trained in the proper methods and procedures, and given adequate supervision and guidance.
* Insure that accurate and timely reporting methods are implemented and maintained. Review and analyze the status and operation of the funds at least monthly. The review should include but not be limited to the following:
  + Questioning of potentially deficit account balances.
  + Noting the cash balances, considering reserved funds and any outstanding balances.
  + Assessing the reasonableness of receipts and disbursements by account and in total, to include comparison with prior periods.
* Discuss with all staff, including teachers:
  + All monies (100% collected) must be receipted and turned in daily. Any disbursements to be made from the collection must be made by check, through Accounts Payable, not the person collecting the money.
  + Prior approval from the principal is needed before committing or soliciting school activity funds.
  + The importance of turning in daily any funds collected, the proper control of funds and the use of receipts.
* Maintain that adequate facilities and physical controls are available and are used for protection of cash and other assets.
* Insure that deposits are made to the bank safely and in a timely manner and in accordance to District policy.
* Advise staff members if they make commitments in the name of the school, without prior approval of the Principal/Finance, the staff member will be held responsible for the payment of any charges, which may arise.
* Stamped signatures are not allowed and should not be used in lieu of actual signature by principal or assistant principal.
* Report any questionable transactions to the Director of Finance within 2 days of occurrence.

## *Duties of Assistant Principals*

Assistant Principals will perform the duties of the principal in his/her absence, as well as any other duties delegated by the principal. All Assistant Principals will be familiar with the provisions of this manual.

## *Duties of Bookkeepers*

Under supervision of the principal, the bookkeeper will receive, receipt, and account for, all funds, flowing through the pupil activity fund accounts, unless otherwise directed by the principal. A second person, when possible, will deposit funds, in a locked bag, into the bank, and return the deposit receipt to the bookkeeper. When deposits are made through a night deposit, the bank will mail the receipt.

The bookkeeper will comply with all provisions of this manual and perform duties as follows:

* Deposit all funds promptly and intact. (In no case will a school keep overnight $150 or more in cash and/or checks.) While holding funds <$150, they must be kept in a locked and secure location in the office. Funds are not to be held in the classrooms overnight.
* Maintain all required records on a current and accurate basis.
* Submit all required reports **promptly** and accurately.
* Keep the principal informed of all real or potential problems, i.e. teachers not turning in checks/cash on a daily basis, teachers turning in their net collections (collections less any disbursements).
* Monitor daily balances of school accounts and notify sponsor/principal if potential of a negative balance.
* Generate and distribute on a monthly basis the *Detail Activity Fund Report* to all club/fund sponsors.
* Perform other duties as specified by the Principal.
* Report any questionable transactions to the Director of Finance within 2 days of occurrence.

## *Duties of Activity Sponsors and Other School Personnel*

Activity sponsors and other individuals with duties affecting student activity funds will become familiar with and follow this manual. Those persons responsible for activities for which a student activity fund account is maintained will review the financial operations and position of the account monthly.

The responsibilities of the activity sponsor include:

* Assuring the bookkeeper has copies of contract agreements, etc., which are obligations of the fund account.
* Assuring bookkeeper has all information needed for collection of funds.
* Collecting and receipting funds received from the students and turning them into the school bookkeeper daily.
* Verifying orders are received correctly for their area, invoice(s) are received from vendor timely and all documentation/forms are forwarded to the bookkeeper to process for payment.
* Reviewing monthly statements of the fund.
* Make sure all invoices are timely and given to bookkeeper for processing.

Activity sponsors are initially responsible for the solvency of the account and the propriety of the school activity. Final responsibility and accountability lie with the principal.

## *Control of Cash*

### *Types of Controls*

The amount of cash and checks flowing through the school activity fund dictates the necessity for stringent safeguards in the control of receipts and disbursements. Throughout this manual there are provisions designed to assure proper control of the funds. Some examples of these controls are:

* Provide ***all*** expenditures are processed through the district accounting system.
* Provide ***all*** revenue collected is receipted. (Receipts that are less than $5 per student may be receipted as one receipt provided that proper documentation is maintained to support that one receipt, i.e., spreadsheet, list, etc.).
* Provide funds be receipted on pre-numbered receipt forms. The receipts should involve two people; i.e. the teacher receipts money from the students then the bookkeeper receipts the total money receipted by a teacher each day.
* Provide the use of a secured container, preferably a locked safe or vault, for all funds on hand. Money should never be left unattended or accessible to unauthorized personnel.

# **REVENUE/EXPENDITURE CONTROLS**

To effectively manage the pupil activity fund, the principal must have knowledge of ***all*** future obligations prior to billings or disbursements. The absence of such a system could involve over obligation of available school activity funds.

## *Reimbursement of Personal Funds*

Reimbursement of personal funds must be supported by receipted billings, cash register tapes, etc. Canceled checks are not an acceptable form of documentation in support of reimbursement. The principal must first approve expenditure of personal funds, subject to reimbursement.

## *Gifts and Bequest*

Gifts will not be accepted or solicited without the approval of the principal. Any gifts accepted will become property of Marion County School District, and will be for the beneficial use of the school or student body. Gifts of cash accepted for a specific purpose should be separately accounted for in the fund concerned or a separate account established. Unspecified gifts may be receipted into the school operating account.

## *Gifts to School Staff Members*

Gifts to school staff members from a student activity account, except from faculty funds primarily comprised of donations or dues from faculty members, will be limited to those of token nature. Although, gifts which are raised by the students or staff in a collective nature, or in memory of, a fellow student or staff member are an exception to the rule. Such circumstances may be properly attended to by an independent student drive for gift purposes. The principal must first grant approval of such gifts.

# **ATHLETICS**

If admission is charged to an event, then pre-numbered tickets must be used. Accounting for athletics must be maintained by the school bookkeeper. The athletic director is not the sole authorization for disbursement of athletic funds.

Pre-numbered tickets should be obtained and kept in a secure location. All tickets must be signed in and out on a ticket log form.

The principal or designee should see that at least one individual is assigned the job of selling tickets and a different individual is responsible for taking up and tearing the tickets at the gate/entrance.

All tickets signed out must be accounted for by: Returning the unsold tickets, and/or Returning the money collected.

The money collected plus the unsold tickets returned should balance back to the original face value of the tickets signed out. All monies should be counted and kept in a secure location if unable to return to bookkeeper at that time.

The bookkeeper should reconcile the revenue to reports, appropriately receipt funds and file all forms.

Game Expenses – All game expenses should not be paid from any collected proceeds. Officials are paid thru the Arbiter pay system.

## *Writing Receipts*

Teachers collecting more than $5 per student must write a receipt for each student. Teachers collecting $5 or less per student may receipt the sum of the funds collected on one receipt, providing that there is a list of the students and the amount paid to support this receipt.

Only pre-numbered, duplicate receipt books will be used.

The bookkeeper, or another member of the school office, should keep a list of all receipt books by number and to whom each has been issued. Receipt books are to be issued to specific individuals, not to a class or group. If a teacher is replaced, then a new receipt book should be issued to the replacement. Students are ***not*** permitted to use receipt books.

All monies collected by teachers must be turned into the office daily. The receipt book must be presented to the appropriate personnel for verification when turning in funds. Funds should be counted by the bookkeeper in the presence of the individual turning in the funds. This avoids any discrepancies arising over the amount submitted.

Every precaution must be taken to assure that receipts are not lost or stolen. In the event this does occur, the bookkeeper must submit a letter to the principal stating the nature of the incident.

The activity(ies) for which the money is collected is (are) to be recorded on each receipt. When any error is made on a receipt, it should be voided and a new receipt issued. When a receipt is voided, the original must remain in the book and the word "*void*" written across both the original and the duplicate. If the original has been removed, it must be securely replaced in the receipt book over its corresponding duplicate.

## *Depositing Monies*

All checks received and receipted should be marked for deposit only and deposited.

Deposits should be made at least daily or when $100 or more is accumulated in the office.

Prepare deposit slips for cash/checks received. Verify amount of deposits to total of related receipts. Indicate the receipt numbers on the deposit slip.

# **STUDENT INSURANCE**

The District contracts with an independent insurance provider for its student accident insurance carrier. Forms are sent to each school directly to be given to students/parents for the new school year. There are three plans a parent can choose to cover their child in several ways:

* Accident coverage while the student is on the way to and from school via buses.
* Accident coverage while the student(s) are in school.
* Accident coverage whenever they are engaging in school sponsored activities.

When a student has an accident at school and the parent has purchased student insurance, the school official should provide the parent with the current provider’s claim form (the school official will need to fill out the school part of the claim form and the parent will fill out the parent part). The parent will submit the claim form directly to the insurance carrier.

# **USE OF FACILITIES**

Marion County School District looks upon school buildings, school playgrounds and athletic fields as community assets and believes that such facilities should be available to be utilized in promoting the health and welfare of the children, youth and adults in our school district. Almost invariably, however, the non-school use of school facilities involves expenditures for heat, light and overtime custodial services and other incidental expenses. Therefore, it is necessary that the numerous requests for the use of school facilities be considered in light of a policy that prohibits the use of tax dollars for non-public use and that ensures procedures for granting such requests are systematized.

The District wishes to make school facilities available for recreational, educational and civic purposes without interruption to regular school activities and without damage or excessive depreciation to school property.

## *Procedures*

Application forms for use of a school building may be secured from the principal of the building. To avoid delay, applicants are advised to check first with the school principal for the availability of the facility on the date desired.

An application form provided by the school district, which can be found on the school districts website under Operations, must be completed and submitted to the principal at least 10 days prior to the date for which the use of the facility is requested. All copies of the application must be signed by the person representing the group/agency requesting facility use.

## *Charges*

Charges for the use of school facilities will be based on the cost of utilities, custodians and maintenance personnel and other expenses as necessary. A $250 deposit is required at the time the reservation is made.

# **EMERGENCY PAY PROCEDURES**

## *General*

The purpose of this document is to outline the procedure for paying employees who were either authorized or called back to work during a declared emergency period. An emergency is declared by the Superintendent or his/her designee or the Board when a condition out of the control of the Board occurs, such as a hurricane, tornado, windstorm, flood, pandemic or any other act of nature or mankind. Employees who are required or called back to work during a declared emergency period will be compensated at the “emergency pay” rate as determined by the Superintendent and/or his/her designee. The start and end dates of the declared emergency period are determined by the State or the Superintendent or his/her designee. Declared periods may be extended for certain groups of employees depending upon the severity of the emergency.

## *Authorization to Work*

Only employees who were authorized or called back to work by their Principals/Directors, Executive Leadership Team member or the Superintendent will receive compensation for hours worked during a declared emergency. Employees who receive authorization or were called back to work must follow the call back procedures when reporting to work during a declared emergency unless directed otherwise by their Principal/Department Head, their Executive Leadership Team member or the Superintendent.

## *Approval Process*

All employees who were authorized or called back to work during a declared emergency must document time on his/her timesheet. All timesheets must be approved and signed by the appropriate administrator and/or Executive Leadership Team member prior to time entry or payment of the hours. Emergency hours must be documented and approved prior to following the time entry instructions.

## *Timesheets*

Timesheets must be used to document hours worked during a declared emergency.

All employees who worked during a declared emergency must complete a timesheet within normal payroll deadlines.

#  *Timesheet Requirements*

The following fields are required and must be completed by the employee:

* School/Department Name – if the employee worked at a location other than their home location, the name of location where the work was performed must be entered in this field.
* Employee name – name must be printed
* Employee signature
* Hours worked
* Hourly rate
* Emergency related essential tasks performed – describe the work performed

## *Make-Up Time*

Depending on the severity of the emergency and the number of days the District is closed, the Superintendent or his/her designee will determine whether employees will be required to make up calendar days that were missed due to an emergency. If the Superintendent or his/her designee determines that make-up days are required, a schedule identifying those days will be disseminated.

## *Compensation*

All benefitted employees, who did not work during the disaster or emergent event may receive their regular rate of pay for normally scheduled work hours at the discretion of the Superintendent or his/her designee.

Essential Personnel that were required to work during the emergency will receive compensation as follows:

* Employees will be paid for normally scheduled work hours and any eligible overtime as required by Fair Labor Standards (FLSA).

* Any Critical or Essential personnel may be eligible for an additional bonus/premium rate at the discretion of the Superintendent.

## *Exceptions*

* Employees normally scheduled to work on Saturday or Sunday will not receive additional compensation for regularly scheduled work.
* Any employee that volunteers during these events will not receive compensation.
* School-Based Administrators will not be compensated for emergency preparations or work location damage assessment.
* Supervisors may offer compensatory time as compensation for time worked to employees who have not been identified as critical or essential during the disaster or emergent event.