



**MADISON METROPOLITAN
SCHOOL DISTRICT**

**Financial Procedures
and
Money Handling
Guidelines**

Table of Contents

Introduction.....	3
General Guidelines.....	3
Budget.....	4
School Carryover Policy.....	4
Account Numbers.....	5
Grants & Donations.....	6
Service Agreements.....	7
Debate & Forensic Judges.....	8
Mileage.....	8
Direct Pays.....	9
Conference/Travel Reimbursement.....	10
Preparing Invoices (807, 970, 809).....	11
Food.....	12
Gift Cards/Gift Certificates.....	12
Procurement Cards.....	13
<u>School Specific Information</u>	
Check Writing for School Activity Funds.....	14
School Cash Supply.....	14
Commission Checks.....	15
Money Solicitation and Collection.....	15
Student Fees Schedule.....	15
Student Fees and Rentals.....	15
Middle School Activity Fees.....	16
Middle School Yearbooks, Planners, and Locks.....	16
Student Fees Collected After Initial Registration.....	16
Classroom Collection of Field Trip/School Activity Fees.....	16
School Office Collection of Field Trip/School Activity Fees.....	16
Food Services.....	17
Fee Pro-Ration/Waiver.....	18
Textbook Damage Fines.....	19
Refunds.....	19
Sale of Supplies or Materials.....	20
Banking.....	20
Event Athletic Start-up Monies.....	20
NSF Checks.....	21

Introduction

The district continues to review its guidelines and procedures and in doing so has updated its money handling guidelines and procedures to help re-iterate the importance of safe handling of school district and student assets/funds. Specifically, these procedures will:

- Increase security of funds;
- Increase consistency throughout the district;
- Increase accountability related to these activities

The guidelines and procedures outlined in the manual will be used to provide for district-wide consistent handling of cash in the Madison Metropolitan School District. Adherence of these guidelines and procedures is expected from all district staff and students and will be reviewed throughout the year and during our annual audit.

General Guidelines and Procedures

District Wide Asset/Fund Security

- Funds are not allowed to be taken home by any District employee.
- No change shall be made out of collected funds.
- Personal or 3rd party check cashing is prohibited.
- No money should be left unattended or in the open in any school or department.
- All checks shall be immediately restrictively endorsed with the applicable MMSD Depository/School Bank Account stamp.
- When Student Fees are paid by check, please ensure that the student ID number is written on the check
- Staff should be aware of their surroundings when counting the money. It is recommended the money be counted in a secured area.
- All collected monies shall be deposited once a week or more often if dictated by volume.
- The School Secretary shall obtain a deposit receipt from the bank for all of the school's deposits (e.g. Food Service, Student Fees, & Student Activities).
- All deposit receipts shall be retained at the school office.
- All Donation or Grant checks must come to the Budget, Planning & Accounting Department for Deposit. (See page 6 for more direction)

Budget

The Budget Office begins work in November, for the following year's budget. After the percent of increase and preliminary cuts are decided, the District Department Head will enter next year's budget into our software during late winter. All budgets and recommended cuts are presented to The School Board in April for review and discussion. The operating budget is then voted on by the end of June and finalized in October of the current budget year.

The school's Formula, SIP, Staff Development and Common School Fund (library), and SBLT budgets are automatically adjusted by the Budget Office. Each location can review their budgets at any time and request a budget amendment to move funds between account numbers. Contact Denise Scott to request a budget amendment.

It is recommended that budgets be reviewed at least monthly to forecast annual spending. Both negative and positive carryover of budget will occur in the following year.

To access a budget report, use the YTD Budget Report in the Tyler Munis financial software system.

School Budget Carryover of Formula Funds

Over the past few years with budget cuts, less capability to purchase large items within the schools, and the decreased availability of funds elsewhere in the district to purchase items there is a need to provide more flexibility in fund availability from year to year.

- General Funds in the following categories:
 - School Formula Funds Allotment (Local B 0101), Extra-Curricular (Local B 0102), and Athletic Formula (Local B 0105).
 - The School funds in Local B's 0101, 0102, and 0105 will be analyzed for remaining funds after the district's external annual audit, approximately August 15th of the following year for potential carryover.
 - Funds remaining will be decreased by any overdrafts in the following:
 - SIP (Local B 0108),
 - Staff Development (Local B 0109),
 - Athletic Supervision (Local B 0107),
 - SBLT (Local B 0118)
 - Carryover funds cannot be used to purchase staffing (FTE) .
 - Negative balances will carry forward from one year to the next, possibly affecting the following year's formula allocation, at the discretion of the Assistant Superintendent of Business Services or his/her designee.
 - For tracking purposes Local B 0131 has been designated for these formula carryover funds. Use of these funds must meet the following requirements:
 - A maximum carryover amount by level is set as follows
Elementary \$10,000
Middle \$20,000
High \$40,000
 - Or, designate a specific purpose for continued carryover in writing (email) over these limits. This request must be approved in advance, by April 1st, by the Assistant Superintendent of Business Services or his/her designee.

- High School Funds – Athletic Carryover
- Middle School Yearbook Funds – These funds cross fiscal years by nature due to when they are collected from students and when the expenditures need to take place to the vendors for production of the yearbook. The end result for each “year” that a yearbook is produced should be either zero sum or a profit. Any remaining net surplus/deficit will be carried over.
- Lock and Planner Policy Revision – Funds should be deposited into 10.xxx.1292.1x0018.000.0804.xxx and spent from 10.xxx.411.1x0018.000.000.0804.xxx. If, at year end, there is a surplus or deficit in these funds, it should be on the year-end carryover list and a budget added to 10.xxx.411.1x0018.000.0804.xxx through the fall budget adjustment process.
- Student Fines – These funds are collected during the year from students per the District’s Money Handling Guidelines. Due to the fact that the fines are collected throughout the fiscal year it may not be feasible to purchase replacement items during the same year. These fine dollars will be carried over to accommodate the need to purchase items for the next fiscal year. The balance of the revenue is carried over.
- Special Revenue (Fund 21) which relates to Donations and Mini Grants received by the District – The majority of these funds are automatically carried over from year to year except for the following parameters:
 - If the donation/mini grant has a balance of \$10.00 or less it will not be carried over.
 - If the donation/mini grant was given by a grantor that wishes to have the funds handled in a different way. Example: Funds from the Foundation for Madison’s Public Schools wish to have them returned at the end of each fiscal year to redistribute to other grantees in the next year.
- Department Special Requests – These requests are made by a budget manager with appropriate justification forwarded to the Assistant Superintendent of Business Services for approval. The requests typically have to pertain to children, school safety, or large ticket items.

An email correspondence will be sent with carryover information to the appropriate budget managers after the Board of Education adopts the fall budget in October.

Account Numbers

The Budget Office also maintains the chart of accounts. The District’s chart of accounts is based on Wisconsin’s Department of Public Instruction’s (DPI) dictates. The District is allowed our own variation as long as it complies with DPI’s standards; this is why all new account number requests are channeled through one person to maintain. When requesting an account number to be activated, please state your purpose so the Budget Office can determine if the account number is correct. Call or E-mail Denise Scott with your request.

Account number string example:

Fund	Organization	Object	Function	DPI Project	Local B	Location	Acct Activity
10	112	411	110000	000	0101	001	

This account number is Elementary, supply, undifferentiated curriculum, formula at Allis

For Grant & Donation usage

For more account number information visit this staff only site:

<https://budget.madison.k12.wi.us/budget-department>

Grants & Donations

ALL Grant and Donation monies must be turned into the Accounting Department for deposit by using the original check. This means that the donations cannot be deposited into a school checking account and then the school writes a check to MMSD.

Quick Facts:

- A Grant is typically federally or state funded. Examples would be Title I and Title VII.
- A Grant is represented by a number in either the DPI Project or Local B location of the account string. These are predetermined numbers by DPI or state/federal requirements.
- All Grant funds are tracked and reported back to the appropriate agency.
- Donations/Gift can be any sum of money from any source.
 - All donations to a school must be deposited and spent to a Fund 21 donation account (This includes \$10 checks to Mrs. Smith's 4th Grade).
 - All donations are reported to the school board per their request.
 - The only exception would be funds donated specifically to fund field trips. These can be deposited into the school checking account.
- All Donations are tracked (expenditures must not exceed donation) and reported back upon request of donator.
- Donations are represented by a number in the Local B location of the account string.
- All Donations are reported to the School Board for acknowledgement at a board meeting.
 - This is also when your Donation will be authorized for spending by approval of a budget amendment.
- All Grant and Donation funds are subject to the same budget, procurement, and expenditure guidelines as the rest of the District funds.
- All Grant funds should be spent in the program(s) of the award.
- Generally, all Donated funds should be spent in the year given. A donator typically has a specific project, grade level or teacher they are donating to, therefore funds should be spent on those students at that time.
- If a Donator requests MMSD's tax ID for donation purposes, please use the tax exempt letter found in the Money-Handling Guide.

<i>If the proposal includes...</i>	<i>Contact...</i>	<i>At...</i>
Payments to staff	Deetra Sallis, Employment Manager, Human Resources. If you are unable to reach Deetra Sallis, contact Heidi Tepp.	663-1867, dssallis@madison.k12.wi.us 663-1742, htepp@madison.k12.wi.us
Computer hardware or software	William Smojver, Direction of Technical Services	663-5430, wsmojver@madison.k12.wi.us
Alterations to buildings or grounds	Chad Wiese, Director of Building Services	204-7909, cwiese@madison.k12.wi.us
Supplies, equipment, or purchased services	Mick Howen, Director of Administrative Services	663-5287, mhowen@madison.k12.wi.us
Community partnerships	Jessica Hankey, Director of Strategic Partnerships & Innovation	442-2923, jhankey@madison.k12.wi.us
Professional development of staff	Margaret Banker, Executive Director of Professional Learning and Leadership Development	663-1925, mbanker@madison.k12.wi.us
Budget	Ruth Schultz, Accounting Financial Supervisor - Grants	663-5365, rschultz@madison.k12.wi.us

How to proceed with a Grant:

- A letter from the source of the Grant must be provided to Accounting's Grant Supervisor.

- The Grant Supervisor will work with you to set up a budget with the appropriate account numbers.
- You are required to spend your money based on the state/federal guidelines under which it was granted to the District and in accordance with District Policy.
- During the year, you should monitor your Grant budget on Munis Financial Software using YTD Budget Report. The Grant Supervisor will also work with the Grant administrator to review the budget and expenditures.
- At the end of the Grant, ensure that all of the funds were spent within the purchasing and accounting deadlines to expedite timely payment of invoices or employment.
- The Grant Supervisor makes all state/federal grant claims.
- If you have any questions, contact Ruth Schultz, Accounting Financial Supervisor for Grants.

How to proceed with a Donation:

- If you have the Donation check, send to Denise Scott in Accounting for deposit along with any correspondence that you received with the donation.
- Submit how you would like the donation appropriated (i.e. supplies, AV, books, staff, etc), for account numbers to be set-up.
- Once the account numbers and budget are activated, use those account numbers when expending those funds in that budget year.
- Monitor your donation budget on Munis Financial Software using YTD Budget Report

Options for Parent Organizations:

- If a PTO receives funds from Target, Box Top Labels, etc and the checks are made out to the PTO, the PTO can keep the funds in their account
- If a PTO receives funds from Target, Box Top Labels, etc and the checks are made out to the school or the District, the check must come to Budget, Planning and Accounting for deposit to a fund 21 account number per DPI dictates. Then spent according to the District's Purchasing Guidelines.

Service Agreements

A contract is needed for every consultant/service provider that enters MMSD property, or does work for MMSD. Contracts are necessary to limit liability when a non-employee does business with MMSD. A contract form and other related information is located on the staff only site at:

<https://budget.madison.k12.wi.us/Contracts>

Quickfacts:

- In accordance with IRS guidelines, payment must come from the District Office, as a 1099 must be issued to a consultant for earned income.
- Employees of the District, whether housed in your building or not, cannot be paid as consultants. This is in violation of IRS policy. Additional labor needs to be entered as extended employment. Please contact Human Resources with questions on extended employment
- A contract is necessary for all dollar amounts.
- If it is agreed to reimburse for materials, travel, mileage or any other expenses it must be included in the contract. Exact amounts are not required and the statement can read "...and a reasonable amount of reimbursement for ..."
- An addendum to the contract is necessary when the dates on the invoice exceed the dates on the contract.
- An addendum to the contract is necessary when the dollar amount exceeds the amount on the

contract.

- Some vendors may ask for an honorarium and that is considered their fee by the District. All consultants that are paid by the District receive earned income and will be reported as such to the IRS in accordance with their regulations.

How to Proceed:

1. Access the contract form on-line at: <https://budget.madison.k12.wi.us/Contracts>
2. Fill it out and have the consultant sign on the bottom left.
3. Ask the Principal or District Director to sign in the Budget Approval area on the bottom right. (At a school, only the Principal is authorized to sign).
4. Make sure the account number to be charged is on the bottom left of the form .
5. If the total of the contract will be over \$1,000, please work with Legal Services first.
6. If the total of the contract is less than \$1,000, please send the signed and approved contract to the Asst. Supt. of Business Services for the final approval and signature.
7. The contract will then arrive in Accounting.
8. Accounting and Legal will do final reviews, obtain the BOE Secretary signature, and will enter it into Munis Financial Software and create a purchase order.
9. The contract originator will then receive a copy of the completed contract with the purchase order number on it.
10. The consultant will then receive a copy of the contract along with instructions on how to invoice the District.
11. Do NOT enter a Direct Pay (DP) for payment of the invoice.
12. The invoice needs to be approved by the budget manager on the contract and then Accounting can pay the invoice against the purchase order.
13. Please include the purchase order number on the invoice.

Debate & Forensic Judges

Judges are required to have a Services Agreement on file in Accounting. There is no need to write an account number or decide on the total amount to pay individual judges on the Services Agreement form. For payment, simply have the judge fill out the standard form CO2-CF, then fax or inter-office it to Accounting for payment. Forms located here: <https://budget.madison.k12.wi.us/Forms>

Mileage

Mileage is reimbursable to all District staff that is required to drive their own car for District purposes.

- The reimbursement rate is set by the IRS.
- The district reimburses employees for mileage for trips between the first and last assignments.
- Reimbursement for mileage incurred for trips to the employee's first work assignment or from their last work assignment is not paid.
- If an employee is required to return for an evening or weekend meeting, mileage can be claimed for the trip.
- If the employee lives outside the district boundary, mileage can only be claimed from the district boundary to the meeting place.
- Mileage form must be signed by staff and Principal or Director at the Administration level.

Whenever possible, please use your vehicle's odometer for exact miles traveled. A mileage chart and reimbursement form is located on the staff only site at: <https://budget.madison.k12.wi.us/Mileage>

Direct Pays

Direct Pays (DPs) are a method of reimbursement or for paying unexpected, unanticipated items that could not follow Purchasing guidelines. When acquiring items, a p-card or a requisition and purchase order should always be requested, just as a contract should always be in effect for services. A DP is a last resort method of paying for invoices and small staff reimbursements. DP's are also entered for staff conference attendance and conference expense reimbursement. Purchasing guidelines can be found at: [Quick Guide to Purchasing Thresholds](#)

How to proceed:

- Area support person has invoice/receipts with the applicable expenditure account number recorded on it.
- Completes the Direct Pay Form including all Supervisor/Budget Manager signatures and backup documentation.
 - Area support person submits all invoices/receipts and direct pay form to Budget, Planning & Accounting Office (Room 200, Doyle Administrative Building).
- After submission of invoices/receipts to Accounting Services
 - Any DP may be analyzed and questioned for appropriateness of purchasing and payment method.
 - If over \$5,000 Accounting Services forwards to Assistant Superintendent of Business Services for approval
- Accounting Services processes the payment
 - Processes Vendor payment
 - Mails payment with appropriate attachments

Conference/Travel Reimbursements

All arrangements are to be made by the individual attending, based on District Policies.

The current Travel and Conference Policies are located at:

<https://budget.madison.k12.wi.us/Conference> Some clarifying points about the policies and its procedures/processes are as follows:

- All Travel and Conference arrangements are to be made by the person(s) attending.
- Expenditure requests (DPs) shall be completed by the appropriate area support person and approved by the Supervisor/Budget Manager.
- Out of District Professional Activity Request Form, with all appropriate approval signatures, is the first step. The Out of District Professional Activity Reimbursement Form must accompany any Direct Pay processing submission.
- Registrations can be done by the following means:
 - Requisition to the Conference Vendor
 - Procurement Card
 - Direct Pay reimbursement to the staff member attending the conference.
- Travel Expenses (Rental Cars, Mileage, Airfare, Taxi, Meals, Tolls, Misc)
 - Procurement Card
 - Direct Pay reimbursement to the staff member attending the conference.
- Lodging
 - Requisition to the Conference Vendor
 - Procurement Card
 - Direct Pay reimbursement to the staff member attending the conference.

Note: If lodging in Wisconsin, take a tax exempt letter, located at <https://budget.madison.k12.wi.us/taxexempt> for the state tax. Also, no matter what state you are lodging in, please ask for government rates.

Preparing Invoices

The Accounting Department is able to create invoices for the District and follow-up on collection. By entering the invoices into the system the money shows as revenue and an account number is assigned.

Internally reimbursed subs:

The internally reimbursed sub code is used when sub costs are reimbursed by an MMSD budget (other than your school's), a school checking account, or a PTO (for this purpose, the District considers them internal organizations.) Examples: A music teacher from Whitehorse participated in an event at East so East agreed to cover the sub cost.

How to proceed:

- Use sub code 857 to request the sub
- E-mail the sub and billing information to Denise Scott
- Include: the account covering the cost (formula, school checking, etc...), the date and length of absence (full day, etc...), event name, and the sub's name/b#
- The Accounting office will move the sub costs to the provided account/budget

Non internal reimbursed subs:

There are many organizations that offer reimbursement for the District's sub costs, so when a teacher needs a sub to attend an event, have them ask the event sponsor for reimbursement.

For example: the University of Wisconsin invites teachers to participate in events and typically offer to reimburse the District for the cost of said teachers' subs. The daily reimbursement rate is \$200.

How to proceed:

- Use sub code 807 to request the sub
- E-mail the sub and billing information to Denise Scott
- Include: Contact name, address, date and length of absence (full day, etc...), event name, and the sub's name/b#
- The Accounting office will generate and send an invoice to the appropriate entity

Notes:

- If less than \$200 is reimbursed by an outside entity, the department or school is responsible for covering the remaining balance
- For internally reimbursed subs, the actual cost for the sub will be used, rather than the daily rate of \$200. The cost is not available until the payroll has run

Reimbursed Donations:

Reimbursed donations are also known as 809s because Local B 0809 is in the account string. Example: 21.112.0411.110000.000.0809.004

Use a reimbursed donation account when you have expenditures in which an outside entity intends to reimburse the MMSD. Entities reimbursing are typically a school parent's organization or sports booster club. If they are willing to commit a specific amount, collecting the funds in advance is recommended.

How to proceed:

- Enter purchases using the appropriate 809 account number for your location
- The Accounting office will generate a monthly report which includes the transactions paid or payroll run within that month, then create and send an invoice, which includes the detailed report of the transactions, to the clerical support at the appropriate location

- The clerical support then distributes the invoice to the appropriate entity
- Please do not allow your PTO's and clubs to pay in advance, as there are often freight charges and an increase/decrease in the item's cost
- A check with the invoice number referenced should be sent to the Accounting office

*Please note that before a purchase can be made, BOE approval is still required for donations \$10,000.00 and greater per BOE policy 6177

Clearing Account:

Clearing account invoices are also known as 970s because Object 0970 is in the account string.

Example: 10.222.0970.240000.000.0000.141

When this account number is used, it is assumed that the school intends to pay for the expenditure(s) using the checking account.

How to proceed:

- Enter purchases using the appropriate 970 account number for your location
- The Accounting office will generate a monthly report which includes the transactions paid or payroll run within that month, then create and send an invoice, which includes the detailed report of the transactions, to the clerical support at the appropriate location
- The clerical support then pays the invoice using the appropriate club account within the checking account
- Please do not pay in advance, as there are often freight charges and an increase/decrease in the item's cost
- A check with the invoice number referenced should be sent to the Accounting office

Food

In order to move funds to other purposes and to promote a healthy lifestyle within the District, Management Team has developed the following guidelines for the purchasing of food for meetings, etc. Food can be provided:

- Local tax dollars **may not** be used for purchasing food. Examples of funds that are non-tax resources that may be used to purchase food are vending machine proceeds, donations, grants, Title 1, PTO, etc. Any exceptions must be approved by the Assistant Superintendent.
- Purchasing food/snacks for anything involving Students, Parents or the Community out of any type of budget is allowed, as long as the Wellness Policy is observed.
- Using Club/Agency Funds*, for student related activities
- Using Staff Sunshine Funds, for staff
- For professional staff meetings held:
 - over breakfast and before the normal start of the work day,
 - over the lunch hour,
 - over the dinner hour.
 - Food **may not** be purchased for regular staff meetings. Only all day meetings.
- If meetings are held within MMSD buildings, the MMSD Eatery should be explored first before going to outside vendors.
- Follow the regular district purchasing policy when purchasing food. Purchasing cards may be used.

*Club/Agency Funds are defined as funds held at the school for student clubs.

Gift Cards/Gift Certificates

Gift cards or Gift Certificates can be purchased:

- For student incentive
- If a grant or donation specifies, for instance a donation to purchase grocery gift certificates for homeless.
- By using location staff Sunshine funds.

Gift cards or Gift Certificates can not be purchased:

- As a “Thank you”
- As payment to a consultant or vendor
- To use up budget funds (General, Donation or Grant budgets etc).

Procurement Cards

The District has implemented the U.S. Bank Visa Purchasing Card Program to facilitate the purchase and payment of low cost goods (usually under \$500). The main purpose of this program is to establish a more efficient, cost-effective method of purchasing small dollar items for District programs and activities. Purchasing cards eliminate purchases previously made via petty cash or through the use of personal funds that are later reimbursed by the District. In most instances purchases over \$500 should be facilitated through the Munis Financial System. As stipulated by MMSD Board of Education policy #6244, most purchases should fall under the authority of the Director of Administrative Services or the Director of Building Services.

Purchasing cards must only be issued to employees who have the recurrent need to make purchases of low cost goods and services, and have a history of complying with all purchasing and financial policies. The approval of the Principal/Administrator is required for the issuance of any card. All prospective cardholders must sign the Cardholder Agreement before a card will be issued to them.

Purchasing Services and Accounting Services are responsible for administering the program for the District. The purchasing card is a unique credit card. The U.S. Bank Visa Purchasing Card is similar to any other Visa Card, except that all statements are paid bi-weekly, and it includes controls to make it functional for large organizations. These controls ensure that the card can be used only for specific commodity purchases and vendor types within specific dollar limits. Improper card use may result in cancellation and appropriate disciplinary action.

The purchasing card may be used at any merchant or service provider that accepts the card, except as noted in the MMSD Purchasing Cardholder Agreement Form.

For complete information on the Procurement Card program please visit the following website:

http://dww.madison.k12.wi.us/purchasing/purchasing_cards.htm

Special Guidelines and Procedures for School Locations

Check Writing for School Activity Funds

All funds held in MMSD checking accounts are subject to the same guidelines as funds issued from District Office, regardless if they are collected student fees or extra-curricular fundraised monies.

- No tax shall be reimbursed to anyone seeking purchase reimbursement.
 - Please copy and distribute the letter regarding MMSD's tax exempt status located at the back of this document or on the staff only site at:
<https://budget.madison.k12.wi.us/TaxExempt>
- Each check issued from an MMSD checking account will have appropriate itemized receipt or invoice amount matching the check.
- A live signature by the principal on all "Order of Withdrawal of Funds" and checks, documenting approval of the disbursements, is required.
- No consultants/service providers can be paid out of school checking accounts.
 - Any earned income is subject to IRS guidelines for 1099 issuance. This is done by the Accounting Department.
- No check shall be issued to an MMSD employee for labor or services rendered, regardless if they do not pertain to their normal employment.
 - If a school or location wishes to provide funds for a staff member's services, extended employment must be entered in order for the appropriate taxes to be deducted.
- All purchases \$1000 and over will be entered into Munis Financial Software as a requisition, to go through the electronic approval process.
- All purchases made must still adhere to MMSD purchasing policies located on the district site at:
<https://operations.madison.k12.wi.us>

Examples:

- AV equipment must be approved by Media Production
- Computers, software and related must be in compliance with Tech Services standards.
- School General Funds cannot be used for the purchase of flowers, staff food, gifts, gift cards, etc.
- Agency/Club funds can be used for flowers, food for staff, gifts, gift cards, etc.
- Individual activity funds are not to be overdrawn.
- Monthly reports of financial transactions of the various trust and club accounts are to be prepared and submitted monthly to the appropriate administrator.
- Void checks are to be maintained by school.

School Cash Supply

The District will supply a **non-replenishable** cash amount for making change. The amount given is a follows:

Elementary School - \$50.00
Middle School - \$100.00
High School - \$300.00

This Cash Change Supply will be kept in a secure location at the individual site. When the funds have been exchanged into larger monies, the site will be responsible for exchanging the monies for smaller denominations/change at the bank. The original cash allotment (e.g. Middle School currency of \$100) should always be maintained.

This Cash Change Supply will be reviewed at the end of each fiscal year as part of the external audit. Contact Jim Beilke, Accountant to obtain the School Cash Supply.

Commission Checks

Vending Commission

If any vendor checks come to your schools, please send these to Accounting. Most of the vendors do send the check to us. Again, these checks are tracked based on our contracts with the various vendors. Accounting issues District checks to the schools and the school deposits in their school books.

Elementary & Middle Schools - These funds may be used for staff, since they are the primary users of the vending machines.

High Schools – A breakdown will come with the check with the amount for the staff and students.

Money Solicitation and Collection – Board Policy 4120 and 4121

There shall be no solicitation or collection of money from pupils except that which has been specifically approved by the SUPERINTENDENT.

PROCEDURE

1. Approved collection of money from pupils is limited to the following:
 - a) Sale of approved school supplies;
 - b) Approved pupil fees;
 - c) Field trip assessments;
 - d) School activity costs -- dances, picnics, banquets, plays, concerts, athletic events, etc.;
 - e) Parent dues or contributions to parent-teacher organizations;
 - f) School lunch;
 - g) School milk;
2. There shall be no competitions among pupils, teams, rooms, grades, buildings, or other delineations for solicitation or collection of money.
3. The total amount of money collected may be announced only by school building or by each grade of the School District.
4. No emblem, insignia, plaque, or other designation or endorsement shall be given or accepted in acknowledgment of effort or achievement for the collection of money.
5. Pupils may act as messengers or carriers for notices, tickets, and money between home and school for parent-teacher organization activities.
6. Solicitation or collection of money shall in no way be cause for embarrassment to pupils or parents.

Student Fee Schedule

See Enrollment current fees at <https://enrollment.madison.k12.wi.us/student-fees>.

Student Fees and Rentals

Standard fee/waiver forms are created by R&E. Forms are filled out electronically, into a computer program, during registration.

1. Pupil fees may be charged, subject to the approval of the BOARD, and collected on an annual basis.
2. A pupil is not to be denied full entry privileges because of nonpayment of fees, fines, or rentals; nor is any student to be identified for payment or nonpayment of fees, fines, or rentals.

3. Fees and rentals paid to a Madison district schools are honored by other Madison district schools for the pupil who transfers from one school to another during a given school year.
4. Unpaid fines, assessments, or obligations transfer with a pupil from the Madison school of her/his withdrawal to the Madison school entered, and are collected from the pupil by the school where the pupil terminates her/his school year in a Madison school.

Middle School Activity Fees

The activity fees should be deposited in the central depository account with the rest of the fees. One quarter (1/4) of the student athletic fees will be allocated back to the schools from Accounting Services as a budget adjustment on a monthly basis as money is received in Accounting Services.

Middle School Yearbooks, Planners & Locks

The funds related to these activities should be deposited in the central depository account as well. The following accounts will be set up to account for revenues and expenditures for yearbook, planners and locks.

	Revenues	Expenditures
Yearbooks	10.212.1243.161338.000.0854.XXX	10.212.0354.161338.000.0854.XXX
Planners and Locks	10.212.1292.120018.000.0804.XXX	10.212.0411.120018.000.0804.XXX

Student Fees Collected After Initial Registration Period

Student fees that are collected after the initial registration period will be handled in the following manner: Student fees will be deposited in the Central Depository Account once a week or more often as dictated by volume. Then, a deposit transmittal form shall be submitted to Accounting Services, so that the deposited Student Fees are allocated into the proper general ledger accounts.

When Student Fees are paid by check, please ensure that the student ID number is written on the check.

Classroom Collection of Field Trip and School Activity Fees

- Class teacher/assigned staff will prepare “Activity/Field Trip Roster” for each field trip or school activity.
- An entry should be recorded on the Roster for each student participating.
- Cash/checks should be placed in the envelope “Activity/Field Trip Remittance Form” and submitted to the School Secretary for nightly safekeeping.
- When all fees have been collected; a copy of the “Roster” and final receipts in the Remittance Envelope will be remitted to the school office.
- The School Secretary shall reconcile the collected monies on the Remittance Envelope to the collected monies on the Roster and staple the envelope behind the Roster.
- The “Activity/Field Trip Roster” and “Activity/Field Trip Remittance Envelope” shall be retained at the school office.
- The Roster Forms and Envelopes can be ordered from Printing Services (at your expense) by referring to the following:
 ../ A/P 70 Activity/Field Trip Roster
 ../ A/P 71 Activity/Field Trip Remittance Envelope

School Office Collection of Field Trip and School Activity Fees

- Class teacher/assigned staff shall deliver the monies collected in the classroom to the School Office daily and turn over the funds to the office staff person responsible for money handling.
- All collected monies shall be physically handed over to the office staff person responsible for money handling in his/her school office, and the collected monies shall be not be left unattended at the office.

- All checks shall be immediately restrictively endorsed with the applicable School Bank Account stamp by the office staff person responsible for money handling.
- The office staff person responsible for money handling shall issue a pre-numbered receipt for all monies collected, so that the total monies collected reconcile with the pre-numbered receipts issued. The office staff person shall retained appropriated documentation: e.g. items received, unit price per item, money description.
- Authorized employees shall deposit the collected monies at the bank in the school bank account once a week or more often if dictated by volume.
- All collected monies shall be stored in the school safe until they are deposited in the school bank account.
- The office staff person responsible for money handling shall obtain a deposit receipt from the bank.
- The deposit receipt could be collected the same day or the next time the authorized employee goes to the bank by special arrangement.
- All deposit receipts shall be retained at the school office.

Food Services

Classroom Staff

- All lunch/milk funds collected in the classroom should be taken to the school office by the class teacher/assigned staff daily at the designated time set by the building principal.
- In the school office, the money should be kept in a secured area until the Food Service staff collects it from the School Secretary daily.

Food Service Staff

- The money should be kept in a locked drawer in the kitchen during the day until it is taken to the school office.
- The Food Service staff must count all funds received and reconcile these funds to the Cash for Deposit Report.
- The Food Service staff should make an adjustment on the computer for cash over or short.
- All funds generated (including overages) must be deposited daily, regardless of the amount indicated on the daily Cash for Deposit Report.
- The Food Service staff should be aware of her/his surroundings when counting the money. It is recommended the money be counted in a secured area.
- The Food Service staff shall prepare the deposit slip and get the funds ready for deposit in a secured bag. All checks should be restrictively endorsed with the MMSD Depository Account stamp.
- The money along with the deposit slip should be placed in a separate bag and handed to the school secretary each day (unless the receipt for the day is less than \$25). The Food Service worker should receive an acknowledgment from the secretary, when both should sign off on a sheet retained at the office, and not leave money unattended in the school office.
- The Food Service staff shall retain a copy of the deposit slip along with the Daily Cash for Deposit Report.
- A separate deposit is not necessary when the money collected on any given day is less than \$25.
- After the bank deposit is completed and adjustments have been made, the Food Service staff shall upload the computer daily.
- The money for the cash drawer should be kept in the school office safe or another secured area overnight. This money should be placed in a separate bag (other than the daily deposit) and given to the School Secretary.
- When change is required for the cash drawer, the Food Service personnel shall provide the School Secretary with cash for the change in a separate bag.

- Checks should be accepted from staff for the amount of the purchase only, unless funds are deposited on account.
- The Food Service worker is responsible to reduce the respective student's account by the NSF check amount plus fees as notified by the Accounting Services.
- When a student is leaving the district and a refund is due, the food service worker should inform the School Secretary/Food Service Manager the name of the student, whom the check should be written to, the address where the check should be mailed and the amount due. The School Secretary/Food Service Manager then faxes or E-mail's Ross MacPherson (located in Food Service) this information. A refund check will be mailed from the central office.

Fee Pro-ration/Waiver

Pro-ration–Board Policy3710A

Pupil fees and rentals are pro-rated for the pupil who transfers into the Madison Metropolitan School District and enrolls in a school after the opening of the school year as follows:

- 1st quarter - full payment
- 2nd quarter - 80% payment
- 3rd quarter - 60% payment
- 4th quarter - 40% payment

Waiver–Board Policy3340

School Activity Fee Waiver

To encourage all students to participate in all school activities, regardless of the student's financial situation, it is the POLICY of the BOARD to waive the payment of part or all of student fees if the student or the student's parent/guardian demonstrates an inability to pay such fees, and to notify students and parent/guardian of this fee waiver POLICY.

Student fees for the purpose of this policy include fees for school day field trips and fees that are on the yearly student fee schedule, except for library and textbook fines.

PROCEDURE

At the beginning of each semester, the PRINCIPAL shall notify the staff, the students, and their parents or guardians of this POLICY and PROCEDURE. In addition, information regarding the fee waiver POLICY will be included in enrollment information provided to new students and their parents or guardians, and in information about the availability of free and reduced-price student meals. Any written notification or registration form relative to items on the student fee schedule including field trips shall include an opportunity to claim a waiver under this policy unless, when a parent/child indicates that a child will not participate, the class teacher or another representative of the school makes a good faith effort to contact and inform each such parent/child that s/he can claim a waiver pursuant to this policy. When information about such an activity is given verbally to a group, information regarding fee waivers is to be given verbally. A student or his or her parent may also seek a fee waiver by contacting the PRINCIPAL or principal's designee directly.

Whether a student, or his or her parent or guardian, is unable to pay a fee in whole or in part shall be determined by the PRINCIPAL or principal's designee upon consideration of financial information provided by the applicant for the exemption. Factors to be considered include, but are not limited to, eligibility for free or reduced student meals. Any denial of a waiver under this PROCEDURE may be appealed to the appropriate Assistant Superintendent.

Textbook Damage Fines – Board Policy 3710B

Discretion governs the assessment of fines for lost or damaged textbooks. The construction of the book, the condition of the book, and the nature of the loss or damage is to be taken into account. Such discretion applies to the following fine schedules:

Lost Books and Books Damaged Beyond Repair

Year of Use:	Fine:
1 st	100% of the cost price of the book at the time of purchase
2 nd	80% of the cost price of the book at the time of purchase
3 rd	60% of the cost price of the book at the time of purchase
4 th	40% of the cost price of the book at the time of purchase
5th and after	20% of the cost price of the book at the time of purchase

Major Book Damage

The book needs to be rebound, the book cover has been removed, or the binding is damaged. The fine is 40% of the price at the time of purchase, regardless of the book age with a Minimum Fine of \$1.00.

Minor Book Damage

Torn pages, soiled pages, creased pages, excessive writing or marking in or on the book. The fine is 20% of the price at the time of purchase with a Minimum Fine of \$1.00.

Other Student Fines

Student fines may also be collected for unreturned library books and lost athletic uniforms. These fines have been historically assessed by each school to be reasonably compensated for item replacement.

Collection and Expenditure of Fines

All textbook, library and athletic uniform fines collected shall be deposited in the central depository. The appropriate receipt transmittal form should be filled out to indicate the source of funds. Each school will be given additional budget through library, formula or athletic formula in the next fiscal year equal to the amount of the fines collected in the prior year to spend for replacement.

Refunds – Board Policy 3710A

- Refunds can be made for school activity fees, food service, and athletic fees.
- Refunds should be made only to students who are leaving the district or withdrawing from an activity. They are not made when a student transfers to another school within the District.
- The School Secretary is authorized to make refunds with the proper information: a signed request, name of the person receiving the refund, address of person receiving check and amount due. The refund check can be made out of the school bank account and charged against the student fees account at the school level and be reimbursed by the district.
- All refunds must be in the form of a check.

A refund of pupil fees and rentals is paid to the pupil who withdraws from a Madison school and does not re-enroll in another school before the close of the school year as follows:

- 1st quarter - 80% refund
- 2nd quarter - 60% refund
- 3rd quarter - 40% refund
- 4th quarter - no refund

Refund requests are made via E-mail to Jim Beilke in the Budget, Planning & Accounting Department.

Sale of Supplies or Materials – Board Policy 3650

A school may sell instructional supplies or materials to pupils.

PROCEDURE

1. A school may sell instructional supplies or materials to pupils providing:
 - a. The instructional program warrants the sale of the supplies or materials;
 - b. The price of the item or materials is economically advantageous for the pupil.
2. A list of instructional supplies that are being sold by the school shall be filed with the appropriate ASSISTANT SUPERINTENDENT.
3. School personnel, as school employees or private individuals, shall not sell supplies or materials to Pupils.
4. No particular source of school supplies or materials shall be designated to pupils under any circumstances.

Banking

The Wisconsin Investment Series Cooperative (WISC) and the PMA Financial Network, Inc. works to provide school banking functions. The web address for PMA is <http://gps.pmanetwork.com/>

Bank reconciliations are to be prepared on a monthly basis.

US Bank and Summit Credit Union are the local service providers. Please follow one of the following procedures when depositing funds:

- Use the night depository to deposit funds, and a receipt will be mailed to you.
- Use the night depository to deposit funds, but enter the bank to obtain a receipt for your previous day's night drop deposit.
- Enter the bank and make a deposit in person and obtain a provisional receipt. This would only take a few minutes. A corrected receipt will be issued only if an adjustment to your deposit is necessary. Again, you have the option of picking this corrected receipt next time you are at the bank or have the bank mail it to you.

Event Athletic Start-Up Monies

1. Before each season the Athletic Office at each school will receive a lump sum amount of money to be used as start-up money.
2. Gate receipts will be deposited the same night or locked in the school's safe.
3. Start-up money will be returned to the school's safe.
4. Form CO1-Bs will be provided to the District Athletic Office within five days after the event.
5. District Athletic Office will verify gate receipts with the Accounting Services at the end of each month.
6. Monies placed in a disposable deposit bag will fit into a bank night deposit drop without the need of a key. If you are in need of a key, please contact Jim Beilke to set that up.
7. Starts up monies are to be deposited at the end of each season and a CO-1-B sent to Jim Beilke in Accounting Services, reflecting the deposit.

Non-Sufficient Fund (NSF) Checks

As of November 2, 2009, Accounting Services took the responsibility for collection of NSF checks. As soon as notification is received, both the recordkeeping and collection process will start.

Recordkeeping Procedures for NSF's - In all cases, NSF checks will be received from the bank by Accounting Services personnel and logged centrally. Depending on the type of check received, procedures will vary. In all cases a notice will be sent to the appropriate area or school regarding the NSF.

- Food Service – Because a food service check by nature is generally paying for a future service, NSF information should be forwarded to our food service accountant and the amount of the check subtracted from the student's account. A \$15 processing fee will also be subtracted from the student's account.
- MSCR – NSF information will be sent to MSCR personnel. Depending on the course enrollment (adult fitness versus Safe Haven child care) the enrollee may be dropped from the class. MSCR personnel should record these checks against the appropriate revenue account when submitting their monthly remittance.
- Student Fees – The appropriate record should be located on Infinite Campus by the school Secretary and a New Fee Assignment created for the amount of the NSF check plus a \$15 NSF fee. In the case of a fee being related to athletics, the high school athletic secretary should be contacted to update the coach if appropriate.
- Student Activity (local school checkbook funds) – As all recordkeeping for student activity accounts is done at the building level, the school will be notified of the NSF, with a photocopy of the check attached for their use. The schools then will adjust their bookkeeping accordingly.

Collection of NSF's:

- For Food Service checks, no collection efforts will be made. Our legal counsel has advised that as the checks are in effect prepaying for a service, it would be difficult to collect on the entire amount. Complications also arise when the amount of the check does not cause the account to be overdrawn by the same amount. Because of the dynamic nature of these transactions, current procedures will remain – recording the checks plus the \$15 overdraft fee to the students' accounts.
- All other NSF checks - Within five days of the NSF check being received in Accounting Services by the bank, a first collection letter should be sent to the payer. The mailing date will be logged on the central spreadsheet. The letter states that the funds should be remitted to Accounting Services, not the school.
- If funds are remitted, the following steps need to take place:
 - For MSCR checks, we will work with MSCR personnel to determine the appropriate revenue account, and also communicate with them that enrollment can be reinstated.
 - For student fees, the original amount of the NSF will be credited to the appropriate revenue account, and the fee adjusted on Infinite Campus as paid. The \$15 fee will be credited to our bank charges account.
 - For student activity accounts, the appropriate school will be notified and a request for the appropriate revenue account made. As these funds will be deposited centrally, and a transfer and journal entry for the deposit created. The \$15 fee will be credited to our bank charges account.
 - If an NSF is reported by the check writer prior to collection efforts taking place, the NSF fee charge may be adjusted.
- If funds are not remitted a second letter will be sent within 20 days of the initial letter. A copy of this letter is also included. The same steps will be taken as after the initial letter if funds are

remitted.

- It is imperative that school personnel communicate with Accounting Services if replacement funds are received at the school for an NSF check. Without our knowledge of receipt, collective efforts will continue.
- If after two letters are sent with no response, Accounting Services may use the services of a collection agency.

Further check acceptance:

District staff has also inquired if it is acceptable to not accept checks after an NSF has been received. Our thought is that after two NSF checks are issued to us per school (without being successfully replaced), it would be appropriate to no longer accept checks as a method of payment.

