



MADISON METROPOLITAN SCHOOL DISTRICT

Cash Handling Guidelines and Financial Procedures

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Introduction

Madison Metropolitan School District continues to review its guidelines and procedures and in doing so has updated its cash handling guidelines and procedures to re-iterate the importance of safe handling of District and student assets/funds. Specifically, these procedures will:

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

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

General Guidelines and Procedures

District Wide Asset/Fund Security

- Funds may not be taken home by any District employee.
- Change may not 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 will 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. Cash should be counted in a secured location.
- All collected monies will be deposited once a week or more often if dictated by volume. Establish a scheduled date to go to the bank.
- The School Secretary will 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 will be retained at the school office.

Budget

Preliminary budget information for 2024-25 has been posted to Munis. Buildings are encouraged to review their building formula budgets for planning purposes. As a reminder, please review the attached directions for accessing your building budget report. Additionally, please take time to review the following notes and expectations regarding building formula budgets. **Items that have changed are in green.**

As a reminder, the non-personnel budget (or “formula” budget) includes the following divisions:

All Schools:

- 0101 / General Formula – These are school discretionary funds for materials, supplies, etc.
- 0108 / SIP and SBLT – These funds are available for annual School Improvement Planning and School Based Leadership Team meetings, activities, or supplies
- 0111 / Common School Fund – These funds are designated for library materials as defined by state statute for common school fund eligibility

High School Only:

- 0102 / High School Extra Curricular – Non-Athletic Extra Curricular expenditures
- 0105 / High School Athletics – Interscholastic athletic expenditures except personnel
- 0107 / High School Athletic Supervisor – Event Supervision, Ticket Person, Police

These budgets are calculated using a per pupil amount by school level and are based on student enrollment projections at each site. 4K student enrollment is also factored into elementary building allotments. Each 4K student is worth 0.60 of the student allotment amount and is included in your general formula funds. These funds are designated with the project code 04KDG in your reports. Please be aware that some 4K programming is centrally purchased for building use. If you are a 4K site, please review communications from the Early Learning office that discuss these purchases.

The Building Budget Snapshot Report is emailed biweekly and, in addition to formula budgets, includes local budgets at the building level in the following additional areas:

- **Title I Graph and Detail Report (Title I Schools Only):** This report will only show non-personnel (Non-FTE) budgets included in each building’s Title I workbook submitted to State & Federal Programs. *Please note that Title I budgets will not be updated until August.*
- **Community School Graph and Detail Report (Community Schools Only):** This report will only show non-personnel (Non-FTE) budgets available through the identified Community School Program Office.
- **Donation Accounts Detail Report:** This report will show all Donation (Fund 21) related activity in your school by donation type (e.g. General, Tracked, FMPS Endowment, etc.). This report will show both Revenues, Expenditures, and any carryover of prior year balances. *Please note that Fund 21 will be updated in August after year end reconciliation.*
- **School Fees-Based Detail Report (0804):** Student fees for *high schools* will no longer be posted to 0804. They will now show up in the formula report. This will alleviate the multiple steps to recognize expenditures against these fees. Locks and planners will still be coded here.
- **Student Activity Detail Report:** This report will show the balances and activity of your school checkbook and Student Activity accounts. This report will show both Revenues, Expenditures, and any carryover of prior year balances.

If your building does not have activity or budgets in one or more of these areas, the corresponding reports will not appear.

You will start receiving your BAM (Budget Management Allocation tool) position FTE allocation reports in August along with instructions.

2024-2025 Budget Information and Reminders

Formula funds are distributed based on enrollment from the January count. For the 2024-25 budget, the total of general formula budgets has not been changed but has been adjusted for the enrollment projections.

The allocation method for Summer Counselor hours at secondary buildings remains the same for 2024-25. Please note that counselor hours are reflected in your formula budgets in Local B 0108 (SIP) using Function 213000 (Guidance). Funds in this area are not to be transferred for other SIP uses. *If you have any questions about your allocation in this area, please reach out to Reba Bergmann (x35242) in Secondary Programs & Pathways.*

Expectations Regarding Building Budgets

Each school is assigned a budget liaison who will be meeting with principals and secretaries at least monthly to review year-to-date spending on your dashboard reports and to answer any questions you may have. Your dashboard reports are emailed to you on a biweekly basis, but you can also access them using the attached instructions. *A list of 24-25 budget liaison assignments is attached to this email.*

Expenditures in formula budgets should be matched to appropriate line-item budgets. If you are entering an extended employment project, please ensure that funds are available in the account code you are using. The budget office will be reviewing all extended employment requests to ensure that there is enough funding available. If there are not funds available, your project will not be approved until a budget transfer is made. If you would like to move any budgets within your formula budgets, please work with your liaison. We will be glad to assist you with any ongoing adjustments. Please be aware that budget transfers between different formula budgets (e.g. Local B 0101 to Local B 0108) are not allowed.

Rules Regarding Carryover of Formula Budgets

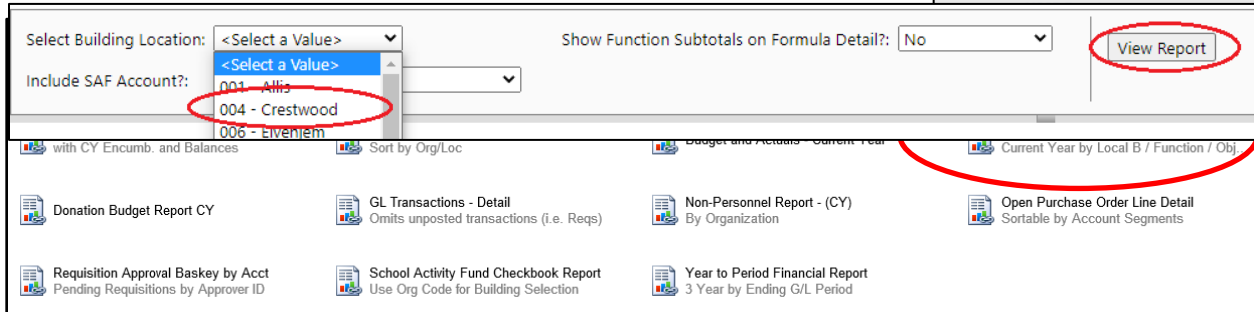
Please note that unspent formula budgets do not carry over to the next year. Any spending that is not incurred by June 30th must be expensed into the following year's budget. Therefore, it is imperative that buildings follow up with vendors before year end to ensure items are received and invoiced before June 30th.

We do understand that there are some purchases that may come up during the school year that are unavoidable. If these situations would cause a building to go overbudget, please raise these concerns with your budget liaison so we can help plan how best to address these situations. The more we know about what is going on, the more we can support your building needs if these situations arise.

Building Budget Dashboard Directions

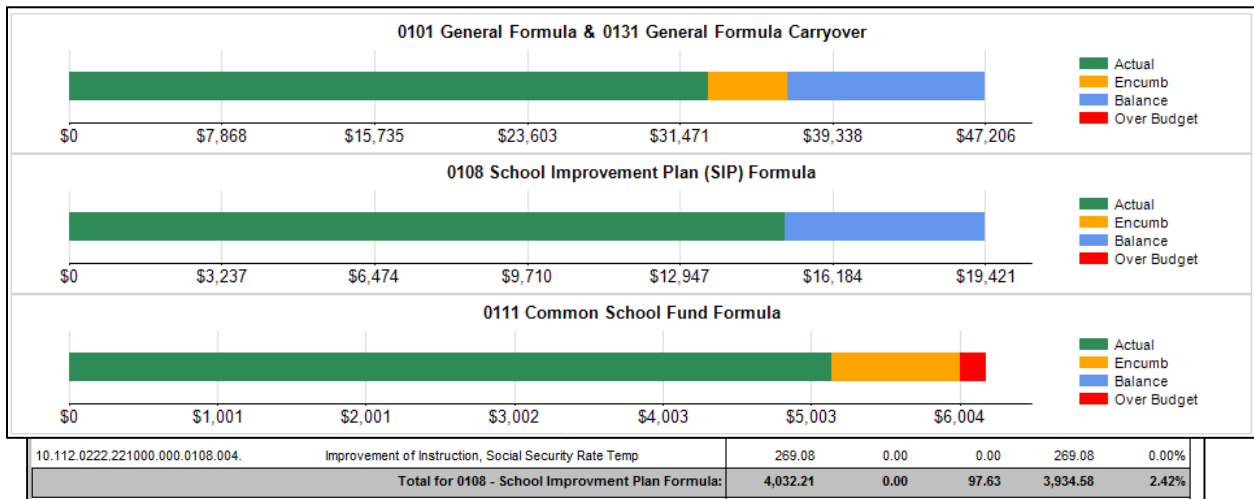
If you have not used SSRS Reports before, here is where to find it:
 Navigate to **Munis -> SSRS Custom Reports -> Department Custom Reports -> Financial Reports**

You may be required to log in after clicking on this link. Your username is 6500 and your b number (65007xxxxx) and your password is the same as your Munis login. If you are unable to log in, please enter a ticket with Tech. This folder contains several financial reports written for management use. The **Building Budget Dashboard** is indicated below:



Once inside the report, select your building and click on “View Report.” You can also choose to include your Student Activity Fund (SAF) Detail in this report by selecting your school. If you want to see Function subtotals on your report, you can also set “Show Function Subtotals” to “Yes.” This is an option for buildings who want to see their department spending segregated.

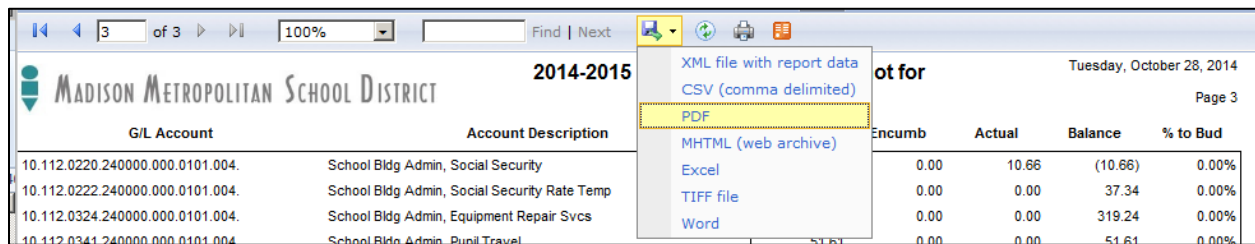
The first page of the report is a graphical representation of where your formula budgets stand as of the time of the report. Each formula budget is represented as a stacked bar graph. **Green** represents money already spent, **Orange** represents encumbered funds (purchase orders), **Blue** represents unused/available dollars, and **Red** means you are over budget. If you go over budget, the bar will automatically extend beyond the limits indicated on the far right of the graph. Any amounts spent past that amount will be in



red. After the first page, the report shows detail for every Munis account with activity in your budget. This section of the report is sorted and subtotaled by each formula budget. If you chose to include Function subtotals, total lines will be added for each Function within each formula budget. After your Formula Budgets, your donation and fees-based budgets (e.g. yearbook, locks/planners) will be displayed as well. Please keep in mind that these accounts contain revenues as well as expenditures and must maintain a positive balance for year end.

MADISON METROPOLITAN SCHOOL DISTRICT		2014-2015 Formula Budget Snapshot for 004 - Crestwood		Tuesday, October 28, 2014		
		Budget	Encumb	Actual	Balance	% to Bud
10.112.0220.240000.000.0101.004.	School Bldg Admin, Social Security	0.00	0.00	10.66	(10.66)	0.00%
10.112.0222.240000.000.0101.004.	School Bldg Admin, Social Security Rate Temp	37.34	0.00	0.00	37.34	0.00%
10.112.0324.240000.000.0101.004.	School Bldg Admin, Equipment Repair Svcs	319.24	0.00	0.00	319.24	0.00%
10.112.0341.240000.000.0101.004.	School Bldg Admin, Pupil Travel	51.61	0.00	0.00	51.61	0.00%
10.112.0342.240000.000.0101.004.	School Bldg Admin, Employee Travel Local	144.83	0.00	0.00	144.83	0.00%
10.112.0353.240000.000.0101.004.	School Bldg Admin, Postage	342.66	0.00	0.00	342.66	0.00%
10.112.0354.240000.000.0101.004.	School Bldg Admin, Printing & Binding	97.37	0.00	0.00	97.37	0.00%
10.112.0355.240000.000.0101.004.	School Bldg Admin, Telephone	114.32	0.00	0.00	114.32	0.00%
10.112.0411.240000.000.0101.004.	School Bldg Admin, General Supplies	1,962.39	0.00	0.00	1,962.39	0.00%
10.112.0440.240000.000.0101.004.	School Bldg Admin, Non-Capital Equipment	174.19	0.00	0.00	174.19	0.00%
10.112.0570.240000.000.0101.004.	School Bldg Admin, Equipment-Rental	47.12	0.00	0.00	47.12	0.00%
Total for 240000 - School Bldg Admin:		3,813.61	0.00	159.81	3,653.80	4.19%
Total for 0101 - General Formula:		46,247.75	1,009.68	12,384.97	32,853.10	28.96%
10.112.0101.221000.000.0108.004.	Improvement of Instruction, Teacher-Temp	3,162.41	0.00	85.13	3,077.28	2.69%
10.112.0104.221000.000.0108.004.	Improvement of Instruction, EA / SEA-Temp	354.98	0.00	0.00	354.98	0.00%
10.112.0212.221000.000.0108.004.	Improvement of Instruction, Employer's Share WRS	0.00	0.00	5.97	(5.97)	0.00%
10.112.0214.221000.000.0108.004.	Improvement of Instruction, Employer WRS Rate Temp	245.74	0.00	0.00	245.74	0.00%
10.112.0220.221000.000.0108.004.	Improvement of Instruction, Social Security	0.00	0.00	6.53	(6.53)	0.00%
10.112.0222.221000.000.0108.004.	Improvement of Instruction, Social Security Rate Temp	269.08	0.00	0.00	269.08	0.00%
Total for 221000 - Improvement of Instruction:		4,032.21	0.00	97.63	3,934.58	2.42%
Total for 0108 - School Improvement Plan Formula:		4,032.21	0.00	97.63	3,934.58	2.42%

This report can also be exported to Excel or PDF for printing or saving if desired. To export the report, click on the Disk icon:



Once you have selected your export method, you will be prompted at the bottom of your IE window to Open or Save the report.

We hope that buildings find this report useful. If you have any questions or have feedback on this report, please contact Wendy LaPointe at 442-2811 or Natalie Rew at 663-5311.

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 Wendy LaPointe 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 use

Grants & Donations

ALL Grants and Donation monies must be turned into PBPA for deposit by using the original check. All grant and donation funds are subject to the same budget, procurement, and expenditure guidelines as the rest of the District funds.

Donations

- Generally, all donated funds should be spent in the year given. A donor typically has a specific project, grade level or teacher they are donating to, therefore funds should be spent on those students at that time. Donations/gift can be any sum of money from any source.
- A donor form **MUST** accompany any donation.
- All donations are tracked (expenditures must not exceed donation) and reported back upon request of donor. 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.
- If a donor requests MMSD's tax ID for donation purposes, please request a tax exempt letter found on line.

How to proceed with a Donation:

- If you have the Donation check, send it to Accounting for deposit along with any correspondence that you received with the donation.
- Complete the donor form to reflect how the donor would like the donation spent (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 biweekly budget report.

Options for Parent Organizations:

- If a PTO receives funds from Target, Box Top Labels, etc. and the checks are made out to them, the PTO should keep the funds in their own 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.
- All would will be spent according to the District's Purchasing Guidelines.
- Payments on the invoice should be remitted to the Accounting office along with the invoice.
- 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.

Grants

- 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.

How to proceed with a Grant:

- A letter from the source of the grant must be provided to the Grant Analyst, Carrie Stahl
- The Grant Analyst 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 Analyst 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 Accounting Manager, Denise Scott makes all state/federal grant claims.
- If you have any questions, contact Carrie Stahl Grant Analyst.

Service Agreements /Contracts

A contract is needed for every third party provider that does work for MMSD. Contracts are necessary to limit liability when a non-employee does business with MMSD. Anything that requires an acceptance signature or agreement of terms and conditions is a contract. All contracts must be entered into the Laserfiche Contract Management system. Information is located on the Contract / Service Agreement Toolkit staff only site at: <https://budget.madison.k12.wi.us/Contracts>

Quick facts:

- In accordance with IRS guidelines, payment must be processed through PBPA, as a 1099 must be issued to a consultant for earned income.
- A contract is required for all dollar amounts.
- Deposits, pre-payments, and agreement to reimburse for materials must be included in the contract. Travel expenses are to be included in the service amount.
- An addendum to the contract is necessary when the dates on the invoice exceed the dates on the contract, if the dollar amount exceeds the amount on the contract, or changes to milestones/scope of work.
- 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.
- Services provided by Former Employees must go to Legal Services for extended employment determination.
- All Current Employees who will be performing duties outside their contracts will need to be declared as LTEs unless legal services determine they can be independent contractors. They must have their own LLC, and EIN, carry all the insurances that are required, and meet the [9-point test](#) to be considered an independent contractor. As a result of this change, b-numbers will no longer be available to use as vendor numbers. Everyone under contract must use a vendor number, which means they must fill out a W-9 and have evidence that they can meet the 9-point test and carry all the insurances that are necessary based upon their contract type.

How to Proceed:

1. If a new vendor, complete the New Vendor Request form.
2. If MMSD is paying the vendor for services, enter a requisition into Munis following the instructions on the toolkit.
3. Complete the Contract Request in Laserfiche, following the instructions on the toolkit.
4. If using the Vendor's service agreement form, upload the document into Laserfiche.
5. Laserfiche processes all contracts and sends out for DocuSign signatures after the Requestion is fully approved.
6. Laserfiche sends the Purchase Order number along with invoicing instructions to the vendor.
7. Do NOT enter a Direct Pay (DP) for payment of the invoice.
8. The invoice needs to be approved by the budget manager on the contract and then Accounting can pay the invoice against the purchase order.
9. Please include the purchase order number on the invoice.

Debate & Forensic Judges

Complete the Contract Request in Laserfiche. There is no need to 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 PBPA for payment. Forms located here: <https://budget.madison.k12.wi.us/Forms>

Direct Pays

Direct Pays (GREEN DPs) are only to be used for reimbursement or paying of unexpected, unanticipated items that could not follow Purchasing guidelines. A GREEN DP is a last resort method of paying for invoices and small staff reimbursements. 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. Purchasing guidelines can be found at: [Quick Guide to Purchasing Thresholds](#)

How to proceed:

- The Secretary has invoice/receipts with the applicable expenditure account number recorded on it.
- The Secretary completes the Direct Pay Form and obtains all Supervisor/Budget Manager signatures and backup documentation.
- The Secretary submits all invoices/receipts and direct pay form to PBPA (Room 200, Doyle Administrative Building).
- After submission of invoices/receipts to PBPA, any DP may be analyzed and questioned for appropriateness of purchasing and payment method. Any DP over \$5,000 Accounting Services will be forwarded to the Comptroller for approval.
- Accounting Services processes the payment and mail the check with appropriate attachments.

Mileage

Mileage is reimbursable to District staff that are required to use 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 Chief/Director at the Administration level.

Use your vehicle's odometer for exact miles traveled. A mileage chart and reimbursement form is located on the staff only site at:

<https://staff.madison.k12.wi.us/departments/budget-planning-accounting/mileage-reimbursement>

Conference/Travel Reimbursements

The current Travel and Conference Policies are located at:

<https://staff.madison.k12.wi.us/departments/budget-planning-accounting/out-of-district-travel-expense>

- All Travel and Conference arrangements are made by the individual(s) attending or department secretary.
- Out of District Professional Activity Pre-Approval Form, with all appropriate approval signatures, is the required first step for conferences using Federal funds.
- The Out of District Professional Activity Reimbursement Form must be fully completed and include applicable receipts/per diem print outs.
- Registrations may be done by completing a requisition to the Conference Vendor or Procurement Card.
- Travel Expenses (Rental Cars, Airfare, Taxi, Tolls, Misc.) should be charged to the travel Procurement Card.
- Meals are paid per diem with rates set by the [US General Services Administration](#).
- The out of District pre-approval form, out of District reimbursement form with instructions, and travel policy are linked to the [PBPA staff only Out of District Travel Expense page](#).

If you are lodging in Wisconsin, take the tax exempt letter to ensure the room is exempt from state tax.

<https://staff.madison.k12.wi.us/departments/budget-planning-accounting/tax-exempt-information>

No matter what state you are lodging in, please ask for government rates.

Invoices/ Billings/ Accounts receivable

PBPA creates invoices/bills for the District and follow-ups on collection. As soon as the invoice is entered into Munis the revenue is created and an account number is assigned.

Internal 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.
- Add the account info to the Google Sheet sent from Denise Scott.
- Include the account covering the cost (formula, school checking, etc....).
- PBPA will move the sub costs to the provided account/budget.

External 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.
- Add the billing info to the Google Sheet sent from Denise Scott.
- Include the billing info: contact name, address, event name, and portion covering (full or partial cost, see notes below.).
- PBPA will generate and send an invoice to the appropriate entity.

Note:

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

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

The 0970 account number is used when the school intends to pay for the expenditure(s) using their SAF (School Activity Funds) checking account.

Staff salaries and benefits may not be paid using School Activity Funds.

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 school secretary 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 Accounting Services within 30 days.

Food

Meal Purchasing Guidelines

In an effort to balance the efficient, effective use of district resources with the well-being, retention and personal needs of staff, students and families, the MMSD Senior Leadership Team has approved and will implement the following guidelines for the purchasing of food for staff meetings, family and/or student events, and professional development time whenever possible in accordance with our district [wellness](#) policy. To prevent the treatment of food as income per IRS guidance, the district has set the following guidance.

1. Definitions:

- **Staff Meetings:** Staff Meetings are defined as any staff gathering that happens with internal members of the school, building principal leader or central office, typically during the work day for the purpose of advancing and completing ongoing work. Depending on the meeting agenda or topic, these meetings may range from 30 minutes to 2 hours long, but could be longer or shorter if necessary. Staff meetings are considered part of the everyday work of the district.
- **Professional Development:** Professional Development is defined as time that employees attend to advance their professional learning via opportunities provided by the MMSD Professional Learning & Leadership Department (PLLD) or supported by their school. These meetings can be held with external individuals or only internal employees, on or off MMSD property and generally this time is highly structured. At times, professional development can also be optional to attend, or only for PAC credit, and would be included in this category.
- **Snack:** A snack is a portion of food smaller than a regular meal. Common examples of snacks would be hand held foods such as granola bars, apples, bananas and muffins. MMSD has a [Healthy Snack List](#) available on the website.
- **Meal:** A meal is meant to sustain a staff member through multiple hours of work, it would typically include a main course and a side(s). Common examples of a meal would include a drink with a sandwich with chips and cookies or scrambled eggs with breakfast potatoes. Alcoholic beverages are not to be included in any meal as part of this definition.
- **Wellness Policy 4610:** Board of Education policy controls what we feed our students and staff with a set of consistent guidelines.

2. Meeting Guidelines:

- a. **General Guidelines (applies to all meetings as defined below):**
 - If meetings are held within MMSD buildings, Food and Nutrition Services should be explored first before going to outside vendors.
 - Use of non-property tax resources, such as vending machine proceeds, allowable donations, allowable grants, and PTO funds should be considered as a first available resource.
 - Purchasing cards may be used for purchases. No tax can be paid on in-state purchases.
 - Itemized receipts are required to be submitted, for all purchases including purchase card purchases.
 - Tips for orders are not to exceed 15%
 - Use of third party delivery services (e.g. DoorDash, EatStreet, etc.) are discouraged.
 - When practical, the district Wellness Policy and Snack Guidelines should be followed.

b. Family and/or Student Meetings / Events (in addition to 2a):

In line with our family engagement and student engagement strategies, fundraising sources, local grants, and local tax dollars that do not have food purchasing restrictions may be used to fund in-person attended family or student related activities and food/snacks.

c. School-Based or Department-Based Staff Meetings (in addition to 2a):

- Meetings scheduled to last between 2 to 4 hours, purchasing of snacks is allowed.
- Meetings that end after only 4 hours may not purchase a meal.
- For meetings scheduled to last 5 to 8 hours, the purchasing of a meal is allowed. For example, if a meeting is scheduled from 8:00 a.m. to 1:00 p.m., a meal of either breakfast or lunch is allowed.
- If a meeting is scheduled to last from 8:00 a.m. - 4:00 p.m., then lunch and snacks are allowed.
- Local tax dollars may only be used when the meeting is scheduled in accordance with the aforementioned parameters.

d. Professional Development (in addition to 2a):

- Professional development scheduled to last between 2 to 4 hours, purchasing of snacks is allowed.
- Professional development that ends after only 4 hours may not purchase a meal.
- Professional development scheduled to last 5 to 8 hours, when employees leave training to get their own meal would restrict the outcome of the training, the purchasing of a meal is allowed. For example, if a professional development is scheduled from 8:00 a.m. to 1:00 p.m., a meal of either breakfast or lunch is allowed.

GiftCards/Gift Certificates

Gift cards and gift certificates

The use of gift cards in the MMSD is becoming an increasingly popular equity strategy for removing educational barriers for students. Gift cards may be used for student incentives or for students identified for Transition Education Program (TEP) services. Individuals or organizations looking to support MMSD TEP students or to provide gift cards for student incentives can be encouraged to purchase gift cards and donate them directly to schools.

Madison Metropolitan School District (MMSD) schools, staff, and/or departments may not purchase or accept donated gift cards for any purpose other than to use as student incentives. Because gift cards are a cash equivalent, student incentives greater than \$25 will require written permission from the Comptroller. Only the Department of State and Federal Programs may accept and distribute gift cards for reasons other than using them as student incentives.

Per the IRS: Cash or cash equivalent items provided by the employer are never excludable from income. Gift cards /certificates that are redeemable for general merchandise or have a cash equivalent value are not de minimis benefits and are taxable.

Gift cards or gift certificates, regardless of source (purchased or donated), MAY NOT be distributed:

- As a “Thank you” for a district employee(s).
- As payment or thank you to a consultant or vendor.
- For families as a gift payment or incentive to attend school sponsored events or participate on school-based committees or work groups.
- To use up budget funds (General, Donation or Grant budgets etc.).

Resources for Students in Need

If TEP students/families are in need of assistance that could be met through a gift card, contact TEP staff in State and Federal programs at 204-2272 regarding the process and next steps. If a student/family has not been identified as needing TEP services, but is in need of support that cannot be met at the school level, contact your school’s social worker for assistance.

Gift Card Management

Any and all gift cards are subject to district financial audit requirements as they are considered a cash equivalent. Therefore, there are management protocols that must be put into place by any MMSD school utilizing gift cards:

1. Bring all gift cards to the principal. ***Gift cards are to be stored in the school safe at all times.*** Gift cards are considered a cash equivalent per the IRS.
2. Upon receipt, the principal designee will enter gift cards into the [GOOGLE LOG](#). The log should include the intentions of the donor, if provided/indicated.
3. At the same time they are entered on the log, the gift cards will be copied on to the [FORM](#). The card will remain clipped to this [FORM](#) until it is distributed.
4. The Principal must approve any gift cards awarded to any student as a student incentive prior to distribution.
5. When it has been determined that the gift card will be distributed the [GOOGLE LOG](#) must be updated immediately.
6. At the end of the school year, a copy of the log will be recorded and shared with the MMSD Comptroller in the Budget, Planning and Accounting office. At that time, a new log will be created and used for the next school year.

Procurement Cards P 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 \$250). 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 \$250 should be facilitated through the Munis requisition System.

Purchasing cards will only be issued to schools/departments which 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.

PBPA is 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.

P card usage will adhere to following guidelines

- The p card statement will be reconciled monthly by the secretary.
- The reconciled statement will be approved by the Principal/Administrator.
- The secretary is the keeper of the procurement cards and is responsible for safeguarding and issuing the cards.
- Appropriate documentation for each purchase, such as a printed receipt from the vendor, will be provided to the secretary upon return of the card.
- Secretaries will document any required budget account change on the statement and provide the request for change to PPBPA.
- Appropriate use of p-card as a purchasing vehicle.
- Cards, receipts, and statements will be stored appropriately in a binder.
- The P card may not be taken home.
- Cards will be checked out and in via a sign out log.

NO TAX may be paid using a procurement card.

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:

<https://staff.madison.k12.wi.us/departments/budget-planning-accounting/p-card-guidelines>

Special Guidelines and Procedures for School Locations

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.

- Tax will not be reimbursed to anyone seeking reimbursement for expenditures. Please copy and distribute the letter regarding MMSD's tax exempt status located 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.
- Consultants/service providers are not to be paid out of school checking accounts.
- Consulting fees are considered earned income and are subject to IRS guidelines for 1099 issuance. Consultants and service providers are paid by PBPA to ensure compliance with IRS earned income guidelines.
- No check shall be issued to an MMSD employee for labor or services rendered, regardless if the work does do not pertain to their normal employment.
- All purchases 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 Formula cannot be used for the purchase of flowers, gifts, etc.
- Student activity funds may not carry negative balances.
- 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.

Classroom Collection of Field Trip and School Activity Fees

- Class teacher/assigned staff will prepare an “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 nightly for safekeeping in the building safe.
- When all fees have been collected; a copy of the “Roster” and the Remittance Envelope will be turned into to the School Secretary.
- The School Secretary will reconcile the collected payments on the Remittance Envelope to the amount collected on the Roster and staple the envelope behind the Roster.
- The “Activity/Field Trip Roster” and “Activity/Field Trip Remittance Envelope” are to be retained at the school office. The Roster Forms and Envelopes may 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 will deliver cash and checks collected in the classroom to the School Office daily, specifically the School Secretary responsible for money handling. The cash and checks must be physically handed School Secretary responsible for money handling.
- Cash and checks may not be left unattended at the office.
- All checks will be immediately restrictively endorsed with the applicable School Bank Account stamp by the Secretary.
- The School Secretary responsible for money handling will issue a pre-numbered receipt for all cash and checks collected, so that the total collected reconciles with the pre-numbered receipt issued. The secretary will retained appropriated documentation: e.g. items receipted, unit price per item, money description.
- The School Secretary deposit any cash or checks in the school bank at least once a week, or more often if dictated by volume.
- All cash and checks will be stored in the school safe until they are deposited in the school bank account.
- The secretary will 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 are retained at the school office.

Commission Checks

Vending Commission – If a vendor check comes to your school, please send it to PBPA. Most of the vendors send the check PBPA. These checks are tracked based on our contracts with the various vendors. Accounting will issue a district check to the school for the school to deposit in the school bank.

Elementary & Middle Schools – Vending commission revenue 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.

Banking

- The School Secretary deposit any cash or checks in the school bank at least once a week, or more often if dictated by volume
- Bank reconciliations should be prepared by the School Secretary on a monthly basis by the 15th of the following month. Bank reconciliations should be reviewed and approved by the principal.
- US Bank and Summit Credit Union are the local service providers.
- Use the night depository to deposit funds, and a receipt will be mailed to you, or
- Use the night depository to deposit funds, but enter the bank to obtain a receipt for your previous day's night drop deposit, or
- 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.

School Cash Supply

The District will supply a non-replenishable cash amount for making change. Contact Jim Beilke, Accountant to obtain the School Cash Supply.

The amount given is as follows:

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

This Cash Change Supply will be kept in the building safe at the individual site. 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.

Event Athletic Start-Up Monies

- Before each season the Athletic Office at each school will receive a lump sum amount of money to be used as start-up money.
- Gate receipts will be deposited the same night or locked in the school's safe.
- Start-up money will be returned to the school's safe.
- Form CO1-Bs will be provided to the District Athletic Office within five days after the event.
- District Athletic Office will verify gate receipts with the Accounting Services at the end of each month.
- 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.
- Start-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.

Food Services

Classroom Staff

- All lunch/milk funds collected in the classroom will be taken to the school office by the class teacher/assigned staff daily at the designated time set by the 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 will be kept in a locked drawer in the kitchen during the day until it is taken to the school office.
- The Food Service staff will count all cash received and reconcile to the Cash for Deposit Report.
- The Food Service staff will make an adjustment on the computer for cash over or short.
- All cash and checks 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 money. It is recommended money be counted in a secured area.
- The Food Service staff will prepare the deposit slip and place the deposit in a secured bag. All checks should be restrictively endorsed with the MMSD Depository Account stamp.
- Every day, the secured bag, which includes the money along with the deposit slip, will handed to the School Secretary. The Food Service worker will receive an acknowledgment from the secretary, both will sign off on a sheet retained at the school office.
- Do not leave money unattended in the school office.
- The Food Service staff will retain a copy of the deposit slip along with the Daily Cash for Deposit Report.
- Daily, after the bank deposit is completed and adjustments have been made, the Food Service staff will upload the computer.
- 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 will 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 the checks are to be deposited on account.
- The Food Service worker is responsible for reducing a student's account by any NSF check amount plus fees as notified by Accounting Services.
- When a student leave 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 Rebecca Bender (located in Food Service) this information. A refund check will be mailed from PBPA.

Money Solicitation and Collection – Board Policy 4121

Do not solicit or collect money from student unless it has been specifically approved by the SUPERINTENDENT.

PROCEDURE

Approved collection of money from pupils is limited to the following:

- Sale of approved school supplies;
- Approved pupil fees;
- Field trip assessments;
- School activity costs -- dances, picnics, banquets, plays, concerts, athletic events, etc.;
- Parent dues or contributions to parent-teacher organizations;
- School lunch;
- School milk;
- Students, teams, rooms, grades, buildings, or other delineations may not compete for solicitation or collection of money. The total amount of money collected may be announced only by school building or by each grade of the School District.
- No emblem, insignia, plaque, or other designation or endorsement may be given or accepted in acknowledgment of effort or achievement for the collection of money.
- Pupils may act as messengers or carriers for notices, tickets, and money between home and school for parent-teacher organization activities.
- Solicitation or collection of money may 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 RAD. Forms are filled out electronically during registration.

- Pupil fees may be charged, subject to the approval of the board of education, and collected on an annual basis.
- 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.
- Fees and rentals paid to a Madison district school are honored by other Madison district schools for the pupil who transfers from one school to another during a given school year.
- 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 and High 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	10.2x2.1243.161338.000.0854.XXX	10.2x2.0354.161338.000.0854.XXX
Planners and Locks	10.2x2.1292.120018.000.0804.XXX	10.2x2.0411.120018.000.0804.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.

Fee Pro-ration/Waiver

Pro-ration Board Policy 3710A

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 Policy 3340

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.

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:
1st	100% of the cost price of the book at the time of purchase
2nd	80% of the cost price of the book at the time of purchase
3rd	60% of the cost price of the book at the time of purchase
4th	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.

Sale of Supplies or Materials – Board Policy 3650

A school may sell instructional supplies or materials to pupils.

A school may sell instructional supplies or materials to pupils providing:

- The instructional program warrants the sale of the supplies or materials;
- The price of the item or materials is economically advantageous for the pupil.

A list of instructional supplies that are being sold by the school will be filed with the appropriate Assistant Superintendent.

School personnel, as school employees or private individuals, may not sell supplies or materials to students.

No particular supplier of school supplies or materials may be designated to student under any circumstances.

Refunds – Board Policy 3710A

- Refunds may be made for school activity fees, food service, and athletic fees.
- Refunds should only be made to students who are leaving the district or withdrawing from an activity.
- Refunds should not be 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 may 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.
- Refund requests are made via E-mail to Jim Beilke in the Budget, Planning & Accounting Department.
- 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

Non-Sufficient Fund (NSF) Checks

Accounting Services is responsible for collection of NSF checks. As soon as notification is received, both the recordkeeping and collection process will start. In all cases, NSF checks will be received from the bank by PBPA. 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.
- 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 will be contacted to update the coach.
- Student Activity – 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 will then adjust their bookkeeping accordingly.
- For checks deposited within one week of receipt, the NSF \$15 fee will be debited to our bank charges account. If a school or department holds onto a check for more than two weeks resulting in an NSF, the \$15 fee will be debited to the school or department’s budget.

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.
- All other NSF checks - Within five days of the NSF check being received in PBPA from the bank, a first collection letter will be sent to the payer. The letter states that the funds should be remitted to DOYLE, not the school.
- When funds are remitted, the following steps take place:
 - For MSCR checks, we will work with MSCR personnel to determine the appropriate revenue account.
 - 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. These funds will be deposited centrally, and a transfer and journal entry for the deposit created.
- If funds are not remitted a second letter will be sent within 20 days of the initial letter. 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.