FY 2026-2027

Fort Mill School District

Financial Services Policies & Procedures Manual

Prepared By: Fort Mill School District Finance Department

PURPOSE

This manual is a formal internal communication document of Fort Mill School District. It is designed to be a comprehensive document, which will provide uniform policies, procedures, and standards to assist staff members in performing their assigned duties.

INTRODUCTION

Fort Mill School District believes that the quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. Therefore, achievement of the District's purposes can best be made through excellent fiscal management. To achieve this, a system of accounting practices and procedures is necessary for the District to account for the receipt and disbursement of funds in an accurate and efficient manner as well as providing for the safeguarding of the District's assets.

Inherent in the governing process of Fort Mill School District is that District Employees who are entrusted with public funds are expected to safeguard those funds and assets and expend funds in a manner that is efficient, economical and effective to achieve the purpose for which they were provided to the District. Employees who handle such funds must provide a full accounting of their activities to both the public and to other levels of government.

The Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* addresses two separate components of financial accountability.

1. Fiscal accountability requires that Districts demonstrate compliance with public decisions concerning the raising and spending of public funds in the short term, which is usually a single budgetary cycle, or one year.
2. Operational accountability requires that a district demonstrate the extent to which it has met and can continue to meet its operating objectives in an efficient and effective manner.

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

- Financial Accounting Handbook
- Funding Manual
- Single Audit Guide

In addition, the Federal Government's Office of Management and Budget (OMB) has issued OMB Circular A-133 and related compliance supplements.

Fort Mill School District will be in compliance at all times with the requirements outlined in the above authoritative publications and if any procedures listed in this manual are in conflict with the procedures required by the above publications, then the procedures required by the above publications will be followed.

The Finance Department has prepared this manual for use in all schools and departments of Fort Mill School District. The policies and procedures in this manual have been developed in accordance with Board Policy, other State and Federal regulations, and generally accepted accounting and auditing procedures. All Fort Mill School District personnel should adhere to these procedures.

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

ANTI-FRAUD PROGRAMS AND PROCEDURES

SECTION 1

1.1 Purpose

The Fort Mill School District and its employees must at all times comply with all applicable laws and regulations. Fort Mill School District will not condone the activities of employees who achieve results through violation of the law or unethical business dealings.

1.2 Delegation of Responsibility

While engaged in business on behalf of Fort Mill School District, employees should behave in a manner that positively reflects upon the District. All business conduct should be above minimum standards required by law. Accordingly, employees should avoid actions that create the appearance of improper influence with respect to business decisions on behalf of the District.

1.3 Guidelines

Fort Mill School District expects that all employees will perform their duties conscientiously, honestly and in accordance with the best interests of the District. Employees must not use their position or their knowledge gained as a result of their position for private or personal advantage. Regardless of the circumstances, if an employee senses that a course of action he/she has pursued, is presently pursuing or is contemplating pursuing may involve a conflict of interest with the District, he/she should immediately communicate all facts to their supervisor.

Clients and Vendors

Fort Mill School District employees should avoid investing in or acquiring a personal financial interest in any business organization that has a contracted relationship with the District, if such investment could influence or create the impression of influencing their decisions in the performance of duties on behalf of the District.

Employees responsible for taking or recommending official action involving contracting or procurement shall not use their position or any confidential information received through their position for the private financial benefit of the employee, a member of his/her immediate family, or a business with which he/she or a member of his/her immediate family is a director, officer, owner, employee or has a financial interest comprising more than five percent (5%) of the equity or indebtedness of the business. The foregoing does not include an action having de minimis economic impact.

Entertainment, Gifts, and Favors

Fort Mill School District employees must not accept entertainment, gifts or personal favors that could in any way influence or appear to influence business decisions in favor of any person or organization with whom or which the District has, or is likely to have, business dealings. Similarly, District employees must not accept any other preferential treatment under these circumstances because their position with the District might be inclined or perceived to place them under obligation.

Seeking or Accepting Improper Influence

While engaging in business activities on behalf of the District or recommending official action involving contracting or procurement, employees may not solicit or receive payments, commissions or anything of monetary value, including gifts, loans, rewards or promises of future such benefits from vendors, suppliers or other entities doing business with Fort Mill School District, except as expressly authorized in advance by resolution of the Board. Violation of the prohibition will result in prosecution to the fullest extent of the law and immediate termination from employment.

Organization Funds and Other Assets

District employees who have access to the District's funds in any form must follow the prescribed procedures and policies for recording, handling and protecting money. The District imposes strict standards to prevent fraud and dishonesty. If an employee becomes aware of any evidence of fraud or dishonesty, they should immediately advise their supervisor so that the District can promptly investigate further.

When a District employee is authorized to spend school and/or student activity funds or incur any reimbursable personal expenses, that individual must exercise good judgment on the District's behalf to ensure that good value is received for every expenditure and that District purchasing policy is followed.

All assets of the District are for the District's purposes and not for personal benefit. This includes personal use of the District's assets, such as vehicles and equipment, and the use of District purchasing arrangements and charge accounts, even if personally reimbursed.

Organization Records and Communications

Accurate and reliable records of many kinds are necessary to meet Fort Mill School District's legal and financial obligations and to manage the affairs of the District. The District's books and records must reflect in an accurate and timely manner all business transactions. The employees responsible for accounting and recordkeeping must fully disclose and record all assets and liabilities, and must exercise diligence in enforcing these requirements.

Fort Mill School District employees must not make or engage in any false record or communications of any kind, whether internal or external, including but not limited to:

- False expense, attendance, financial or similar reports or statements
- False advertising or other misleading representations

Prompt Communications

In all matters relevant to parents/guardians, community members, suppliers and governmental authorities, District employees must make every effort to achieve complete, accurate and timely communications, responding promptly and courteously to all proper requests as per District policies and procedures.

Privacy and Confidentiality

When handling financial and personal information about employees, students, vendors or others with whom the District has dealings, the following principles should be followed:

- Collect, use and retain only the personal information necessary for the District's business. Whenever possible, obtain any relevant information directly from the person concerned. Use only reputable and reliable sources to supplement this information.
- Retain information only for as long as necessary or as required by law. Protect the physical security of this information.
- Limit internal access to personal information to those with a legitimate business purpose for seeking that information. Use only personal information for the purposes for which it was originally obtained. Obtain the consent of the person concerned before externally disclosing any personal information, unless legal process or contractual obligation provides otherwise.

Policy DDA Federal Fiscal Compliance – Updated 06/26

Reporting Procedures and Whistleblower Protections

All employees are responsible for the prevention and detection of mismanagement of federal funds. It is the responsibility of each employee to immediately report all allegations or incidents of mismanagement of federal funds to his/her immediate superior or, if the employee has reason to believe that his/her immediate supervisor is involved, to the next level of management. All administrators must report all incidents and allegations of mismanagement of federal funds to the superintendent. The superintendent's designee(s) will then initiate an investigation into the matter.

Should members of the public wish to report allegations of mismanagement of federal funds anonymously, they can contact the superintendent, any member of management or any department head. The district encourages members of the public who suspect mismanagement of federal funds to contact the superintendent.

All information relating to mismanagement of federal funds that is received and investigated will be treated confidentially. The progression of investigations will be handled in a confidential manner and will not be disclosed or discussed with any person(s) other than those who have a legitimate right to such information. No person is authorized to supply information with regard to allegations or incidents of mismanagement of federal funds to the media without the direct permission of the superintendent.

Per Uniform Grant Guidance 2 CFR Part 200.217, an employee of a recipient or subrecipient must not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing to a person or body described in paragraph (a)(2) of 41 U.S.C. 4712 information that the employee reasonably believes is evidence of gross mismanagement of Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. The recipient and subrecipient must inform their employees in writing of employee whistleblower rights and

protections under 41 U.S.C. 4712. See statutory requirements for whistleblower protections at 10 U.S.C. 4701, 41 U.S.C. 4712, 41 U.S.C. 4304, and 10 U.S.C. 4310.

Principals and department heads should discourage employees or other parties from making allegations which are false and made with malicious intentions. Where such allegations are discovered, the person making the allegations will be subjected to disciplinary actions.

INTERNAL CONTROL SYSTEM

SECTION 2

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

1. Misstatement of account balances because errors go undetected (both intentional and unintentional)
2. Misappropriation of cash and other resources of the School District

These objectives are pursued through a sound internal control structure, which is carefully established and meticulously followed by accounting personnel. Such an internal control structure can also tend to promote operational efficiency.

From a financial statement perspective, the School District's internal control structure is comprised of the accounting system, control procedures, and internal control systems. These elements of the internal control structure are as follows:

2.1 Accounting System

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

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

2.2 Control Procedures

Control procedures encompass those policies and procedures that the administration has established to provide reasonable assurance that specific District objectives will be achieved. Control procedures pertain to:

1. Proper authorization of transactions and activities.
2. Segregation of duties to reduce the opportunities to allow any person to be in a position to both perpetrate and conceal error or irregularities in the normal course of his or her duties. A sound segregation of duties entails assigning different people the responsibilities of authorizing transactions, recording and reconciling transactions, and maintaining custody of assets.

3. Design and use of adequate documents and records to help ensure proper recording of transactions and events, such as monitoring the use of pre-numbered documents.

2.3 Internal Control Systems

The internal control system includes six components and their associated principles. These components and principles are as follows:

1. Control Environment - The control environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the district. The Board of Trustees and administration establish the tone at the top regarding the importance of internal control including expected standards of conduct.
    - The district will demonstrate a commitment to integrity and ethical values.
    - The Board of Trustees will demonstrate independence from management and exercise oversight of the development and performance of internal control.
    - With board oversight, district management will establish structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of district objectives.
    - The district will demonstrate a commitment to attract, develop, and retain competent individuals in alignment with objectives.
    - The district will hold all staff members accountable for their internal control responsibilities in the pursuit of district's objectives.
2. Risk Assessment – Risk assessment forms the basis for determining how the district will manage various risks from external and internal sources. This involves a dynamic and iterative process to identify and assess risks to the achievement of the district's objectives.
    - The district will specify objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.
    - The district will identify risks to the achievement of its objectives and will analyze risks as a basis for determining how the risks should be managed.
    - The district will consider the potential for fraud in assessing risks to the achievement of its objectives.
    - The district will identify and assess changes that could significantly impact the district's internal control system.
3. Control Activities – Control activities are the actions established through policies and procedures that help ensure that management's directives to mitigate risks to the achievement of objectives are carried out.
    - The district will select and develop control activities that contribute to the mitigation of risks to the achievement of the district's objectives to acceptable levels.
    - The district will select and develop general control activities over technology to support the achievement of the district's objectives.
    - The district will deploy control activities through policies that establish what is expected and procedures that put policies into action.
4. Information and Communication – Information is necessary for the district to carry out internal control responsibilities to support the achievement of its objectives. Communication is the continual, iterative process of providing, sharing, and obtaining necessary information.
    - The district will obtain or generate and use relevant, quality information to support the internal control system.

- The district will communicate information internally necessary to support the internal control system. This will include communicating the district's objectives and responsibilities for internal controls.
- The district will communicate with external parties regarding matters that affect the internal control system.

5. Monitoring Activities – Ongoing evaluations, separate evaluations, or some combination of the two are used to ascertain whether each of the five components of internal control, including controls to affect the principles within each component, is present and functioning. Findings will be evaluated and deficiencies will be communicated in a timely manner.
    - The district will select, develop, and perform ongoing and/or separate evaluations to ascertain whether the internal control components are present and functioning.
    - The district will evaluate and communicate internal control deficiencies in a timely manner to those parties responsible for taking corrective action.
6. Conflict of Interest – The district addresses conflicts of interest for school board members in Board Policies BCA and BCB and conflicts of interest for staff in Board Policies GBEA and GBI.

GOVERNMENTAL ACCOUNTING FUND ACCOUNTING SYSTEM

SECTION 3

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

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

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

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

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

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

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

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

Generally accepted accounting principles have established a fourth category, the **self-balancing accounts**, to demonstrate accountability for and control of the District's general capital assets and general long-term liabilities. The District's general capital assets are comprised of all capital assets except those accounted for in proprietary or trust funds. They are not financial resources available for expenditure. The immature principal of the District's general long-term liabilities (long-term liabilities not accounted for in proprietary funds or trust funds) do not require an appropriation or expenditure (use of financial resources) during the current accounting period. Consequently, neither is accounted for in the governmental funds, but in the self-balancing accounts. These accounts are not funds since they do not reflect available financial resources and related liabilities. They are purely accounting records of the capital assets and general long-term liabilities, respectively, and certain associated information.

Types of Funds

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

Governmental Funds:

The General Fund – This fund is the general operating fund of the District and accounts for all revenues and expenditures of the District except those required to be accounted for in another fund.

Special Revenue Fund – Accounts for financial resources provided by federal, state and local projects, and grants.

Special Revenue Fund–EIA – Accounts for revenue from the South Carolina Education Improvement Act of 1984, which is legally required by the State to be accounted for as a specific revenue source.

Special Revenue Fund – Food Service Fund – Accounts for the United States Department of Agriculture's approved school breakfast and lunch program.

Debt Service Fund - Accounts for the accumulation of resources for, and payment of, all long-term debt principal, interest and related costs.

Capital Project Fund – Accounts for financial resources to be used for site acquisitions, construction, equipment and renovation of all major capital facilities except for those financed in the Enterprise Fund.

Self-Balancing Accounts:

General Capital Assets – These assets are not specifically related to activities reported in the Proprietary Funds but generally result from expenditures in the governmental funds. They should not be reported as assets in governmental funds but should be reported in the governmental activities' column in the government-wide financial statements.

General Long-Term Liabilities – This group includes the un-matured principal of bonds, warrants, notes or other forms of non-current long-term general obligation indebtedness. General long-term debt is not limited to liabilities arising from debt issuances, but may also include non-current liabilities on lease-purchase agreements and other commitments that are not current liabilities properly recorded in governmental funds. General long-term liabilities should not be reported as liabilities in the governmental funds, but should be reported in the governmental activities' column in the government-wide statement of net assets.

ACCOUNT CODING SYSTEM

SECTION 4

4.1 General Information

The State Department of Education publishes a *Financial Accounting Handbook* and *Funding Manual*, which serve as the basis for the account code structure used by the District. The Department has mandated the account structure used by all school districts in the State of South Carolina in order to provide a level of consistency and comparability statewide. State, Federal, and Local Agencies, as well as, the District and community, utilize the information provided by our account numbers for a variety of purposes. Because numerous agencies rely on the information provided through our account structure, expenditures must be recorded accurately and in the appropriate categories.

4.2 Account Number Structure

Account codes are made of five different components and consist of 18 digits. The following information outlines the account number structure and explains each component in detail:

XXX –	XXX –	XXXXX –	XXXX –	XXX
1	2	3	4	5
FUND	FUNCTION	OBJECT	MODIFIER	LOCATION

Fund Number

The first three digits are assigned to funds utilized by the District. It identifies the grant or allocation of money that has been awarded to the district. It tells the user the funding source. (*See Exhibit 4-A for List of Funds.*)

100 – General Funds – Local and state revenue used for general operations of the school district
200 – Special Revenue – revenue received from the Federal Government
300 – Special Revenue – revenue received from the State Government (EIA/EFA)
400 – Debt Service – used to accumulate monies for payment of interest and principal on long-term General Obligation Bonds
500 – Capital Funds – used for the acquisition and construction of major capital faculties
600 – Food Service – used for operations of District's food service program
700 – Pupil Activity – used for monies under the direct control of the principal/director
800 – Special Revenue – revenue received from local and state sources
900 – Special Revenue – revenue received from the State Government, Lottery Funds, and Local Sources

Function

The function is the second set of digits and describes activities for which services or material objects are acquired. The function identifies the department or group of employees or students who will benefit from the funds. The activities of a school district are classified in the five broad functional areas listed below.

These areas are further broken down into sub-functions and service areas, which are subsequently subdivided into areas of responsibility. (*See Exhibit 4-B for List of Functions*).

100's – Instruction	400's – Other Charges
200's – Support Services	500's – Debt Service
300's – Community Services	

Object

The third set of digits is the object and defines the service or item obtained as the result of a specific expenditure. There are seven object classifications, and these broad categories are subdivided to obtain more detailed information about objects of expenditures. (*See Exhibit 4-C for List of Objects*).

100's – Salaries	500's – Capital Outlay
200's – Fringe Benefits	600's – Other Objects
300's – Purchased Services	700's - Transfers
400's – Supplies	

Modifier

The fourth set of digits is the modifier and used to distinguish like accounts from one another. (*See Exhibit 4-D for a List of Pupil Activity Modifiers*).

Location

The last set of digits is the location code and identifies the location or department expending the money. (*See Exhibit 4-F for a List of Locations*).

4.3 Revenue Coding

The coding for revenues is slightly different from expenditure coding. The *Financial Accounting Handbook* published by the State Department of Education provides details for revenue codes. The following is an illustration of revenue coding:

XXX	–	00X	–	XXXX0	–	XXXX	–	XXX
FUND		FUNCTION		OBJECT		MODIFIER (if applicable)		LOCATION

EXAMPLE:

743	–	000	–	19200	–	7329	–	000
FUND		FUNCTION		OBJECT		MODIFIER		LOCATION
(pupil activity)		(revenue)		(Donations)		(PTO)		(FMES)

BUDGETING

SECTION 5

5.1 Legal Considerations

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

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

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

5.2 Administration's Role

The administration's role in the budgetary process involves three major areas:

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

Administrators must be involved in the details of the budget development and implementation. They must also seek to summarize these details and present information in a way that complements the Board's policymaking function.

5.3 Annual Budget

The annual budget is the financial plan for the operation of the school district. The general operating budget provides the framework for both expenditures and revenues for the school year. The Board approves the general fund budget on an annual basis. Annual general fund allocations are made to each school based on student enrollment. State and federal program budgets are approved by the State Department of Education and developed in accordance with guidelines provided in grant documents and the State Department of Education Funding Manual.

5.4 Budget Calendar

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

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

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

Fort Mill School District Budget Calendar

January	Distribute Budget Request forms to Principals and Department Heads
February	Budget Request Forms Due to Finance Department Budget Meeting with Principals and Department Heads
March	Leadership Team Finalizes Budget Priorities Board of Trustees is Presented State and District Overview
April	Board of Trustees Discusses Budget Priorities Finance Department Reviews Updated Revenue Estimates from State and Local Sources
May	Board of Trustees Continues Discussion of Budget and is Presented any updates from the State Budget Priorities Presented at Principal's Meeting Notice of Public Hearing Published in Local News
June	Public Budget Hearing Meeting Held Board of Trustees Adopts Budget Final Reading of the Budget

5.5 Budget Transfers

Principals/Department heads may request to transfer funds under their control from one-line-item budget to another. Transfers may not be made from salary or fringe accounts. Bookkeepers, with documented Principal or Department Head approval, who want to transfer funds through this procedure must email or notify in writing the Coordinator of Financial Services, specifying which accounts are being increased and which accounts are being decreased with a reason for the transfer.

All Budget Transfer requests recorded in School ERP Pro will be scanned into the document manager in School ERP Pro along with the backup requesting the transfer.

The grant requirements for special revenue funds (grants, federal programs, etc.) must be followed and may not allow for some budget transfers. The Board of Trustees addresses district policy regarding Budget Transfers in Board Policy DBJ.

5.6 Budget Monitoring

The Finance office will prepare a monthly report that will indicate the revised budget, current period expenditures, total expenditures to date and the balance remaining to be spent. These reports will be reviewed monthly by the Associate Superintendent of Finance & Operations and presented to the Board at their monthly business meeting. Principals/department heads are responsible for monitoring and managing budgets for programs under their supervision.

GRANTS

SECTION 6

6.1 General Information

A grant represents funds requested from a state, federal, or private source. The grant is a commitment from the source to provide funds for specified purposes. Grants can be applied for or awarded to schools, teachers, or the district as a whole. Each project, grant or state initiative is accounted for in a designated fund, generally determined by the State Department of Education.

Copies of all major grant documents, including applications, awards, budgets, amendments and other pertinent documents must be submitted to the Finance Department, in order to account properly for all funds received. Documents for smaller grants, such as teacher grants, may be maintained at the school level. However, funds may not be encumbered or expended until grant monies are received.

6.2 Grant Budget

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

1. Submit to Finance:
    - A complete copy of the grant application with all required signatures, if an application is required.
    - A copy of the signed award letter from the granting agency specifying the amount of the grant and clearly indicating approval. Someone must sign the award letter from the granting agency.
    - A copy of any reporting requirements and any deadlines for the grant.
    - A complete budget for the grant. The budget must be prepared using the functions and objects of expenditure shown in the Financial Accounting Handbook published by the State Department of Education.
2. Expenditures cannot be made until after the Finance Department has reviewed the above information and has given approval for spending.
3. All monies received in the District for special grants must be expended in accordance with established District accounting procedures.
4. Grants requiring annual approval will be budgeted according to the anticipated revenue and expenditure amounts provided by the Program Coordinator. These budgets will be revised when the grant is reapproved.

In most cases, all federal grants are highly restricted and cannot be moved between function and object levels without State Department of Education approval. This makes it very important to plan future federal budgets as accurately as possible, so that minimum amendments are necessary. State grants are restricted and are limited as to the function and object levels that are approved by the State Department. Most state grants allow for carryover of funds into the following year; however, this is determined on an annual basis by the legislature.

6.3 Grant Files

A file for each grant should be maintained by the Finance Department or by the school/department for smaller grants. Having organized files allow grant documents to be quickly accessed upon request. The following information should be included in the grant file:

- Grant award notification
- Copy of grant budget
- Copy of grant reimbursement request
- Applicable special guidelines for the grant

PURCHASING

SECTION 7

7.1 General Information

The purchasing system as outlined in this section is to provide a systematic and businesslike method of obtaining and supplying materials and equipment for the District. This system is set up to ensure the district receives the best possible pricing when purchasing goods or services, and funds are available to pay for the goods and services ordered. All purchases of the District must comply with the District's approved Procurement Code.

7.2 Procurement Competition Requirements

- Purchases not exceeding $10,000 may be completed without competitive quotation if the prices are considered reasonable and fair.
- Purchase requisitions from $10,001 - $25,000 must have three written quotes from qualified vendors.
- Purchase requisitions over $25,000 must be advertised once in South Carolina Business Opportunities (SCBO) or a local paper and must have competitive sealed bids, quotations or proposals.

7.3 Sole Source Purchases

Sole source purchases are those in which the needs of the District can only be met by one item or method and can only be obtained from one vendor. Refer to Procurement Code Section 1560 for guidelines.

7.4 Purchase Order Procedure

Purchase orders are required by board policy to initiate any goods or services secured by the school district. The purpose of the purchase order is to provide a means of tracking the order, verification/approval of the order and as a means of securing, or encumbering, the dollar amount of the order from specific line-item budgets so that amounts available for spending are available.

- Each school bookkeeper has access to generate a purchase requisition in School ERP Pro.
- Obtain principal approval prior to initiating a purchase requisition.
- Every purchase requisition must be approved by the principal or department head. No stamped signatures allowed.
- Check budget status to be sure sufficient funds are available.
- Obtain written quotes, if applicable.
- Once a purchase requisition has been approved in School ERP Pro and a purchase order auto-generated by the system, the bookkeeper may print the purchase order and distribute accordingly.

Guidelines for Issuing a Purchase Order

- All purchases must meet the requirements of the funding source.
- Principals are responsible for all expenditures of school funds.
- Expenditures from cash are strictly prohibited.
- School bookkeepers must follow through with all approved expenditures.

- All orders, once received, must be approved by the receiving party prior to payment.
- Detailed receipts must accompany/support all purchases.
- Goods/services must be received prior to payment.
- Purchases cannot be made in anticipation of future funds.
- Purchase orders should be issued for an amount large enough to minimize requests for increases.
- Purchases cannot be split or divided to avoid Purchase Order solicitation requirements.
- **Vendors should not be changed on purchase orders. If items are to be purchased from a different vendor, contact the Procurement Department prior to making the purchase.**

7.5 Acceptance of Goods and Services

Schools and departments are delegated the authority and responsibility to inspect and accept goods and services on behalf of the District. Goods and services must be delivered on time, as specified, and in the proper quantity and quality. The following procedures should be followed upon receipt of goods and services:

- Verify the packing slips and goods with the purchase order.
- Inspect the goods for compliance with purchase order and for damages.
- Report any discrepancies or damages to the vendor.
- Once inspected and verified, the receiver should legibly sign and date the packing slip. The bookkeeper or designated person should **legibly sign and date the receiving copy of the purchase order** indicating whether all items have been received or the order is incomplete and forward to Accounts Payable for processing. If the amount is different from the purchase order, **write the amount approved for payment on the purchase order**. The invoice total cannot exceed 110% of the purchase order.

7.6 Purchases Using Federal/Grant Funds

Prior to making a grant-related purchase, the School, Department Bookkeeper, or Procurement Staff (for new vendors), will check the selected vendor on **www.sam.gov** before entering a purchase requisition in IVisions, or initiating a purchasing card transaction. The Bookkeeper or Procurement employee will document the Suspension and Debarment verification by including a screen print of the Exclusions search in the grant file.

The use of Board Approved Exemptions is prohibited when using Federal Funds. Per Federal Procurement Guidelines 2 CFR 200.220 Methods of Procurement, Section C Noncompetitive Procurement: *There are specific circumstances in which noncompetitive procurement can be used. Noncompetitive procurement can only be awarded if one or more of the following circumstances apply:*

> *(1) The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold, the District threshold is $10,000;*
>
> *(2) The item is available only from a single source;*
>
> *(3) The public exigency or emergency for the requirement will not permit a delay resulting from publicizing a competitive solicitation;*

(4) The Federal awarding agency or pass-through entity expressly authorizes a noncompetitive procurement in response to a written request from the non-Federal entity; or

(5) After solicitation of a number of sources, competition is determined inadequate.

PROCUREMENT CARDS

SECTION 8

8.1 General Information

A person using a District Procurement Card has been entrusted with authority to expend District funds, without a purchase order, for such items as off-the-shelf supplies, internet purchases, or emergency purchases needed by his/her school or department. With this authority rests the responsibility to ensure that the District Procurement Procedures are followed. Failure to comply with these rules and procedures may result in removal of authority to serve as Cardholder, and in extreme cases, disciplinary action for misappropriation of District funds.

8.2 Conditions

A. A Procurement Card is mainly used to purchase off the shelf items, such as classroom and department supplies and travel expenses.

B. Procurement Card purchases should not exceed $10,000 for any single transaction without approval from the Procurement Office. Registrations and travel expenses exceeding this limit should be discussed prior to the deadline.

C. **Personal items should not be purchased using the District Procurement Card with the intent of reimbursing the District. The Procurement Card is restricted for School/Department expenses.**

D. **The Procurement Card must be secured at all times. Loss or theft of the Procurement Card shall be reported immediately to the Procurement Office. If a card holder retires or resigns, then the Procurement Card shall be returned to Procurement prior to the issuance of the final paycheck.**

E. Cash advances and gift cards are not authorized and are not permitted with Procurement Cards.

F. Procurement Card purchases may be monitored daily by the Procurement Office via Works, Bank of America's on-line portal. Procurement Card purchases will be audited by the District's outside audit firm as part of the year end audit.

G. Please see *Exhibit 8* for the complete detailed policy around the use and the documentation requirements for procurement cards.

8.3 Cardholder's Responsibility

- The cardholder is responsible to ensure that the District's procedures for Procurements Cards are followed.
- The Principal/Department Head is responsible to ensure that a complete audit trail of all Procurement Card transactions from their location are maintained in accordance with internal procedures.
- The Principal/Department Head is responsible to ensure that any person entrusted with the Procurement Card understands the procedures; those cards are properly issued/secured; and those purchases are made within budgetary limits.

- The Principal/Department Head will explain the proper procedures of the Procurement Card to users and they may refer to *Exhibit 8*.
- If an original sales slip/invoice is not available, then the District is not liable for payment. If an original is not available upon reconciliation of the monthly charges, the District may ask for personal reimbursement.
- The Principal/Department Head will notify the Procurement Office of lost/stolen cards within 24 hours.
- The Principal/Department Head will notify the Procurement Office when a card holder has been terminated or has left the District within 5 business days.

ACCOUNTS PAYABLE

SECTION 9

9.1 General Information

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

9.2 Deadlines, Check Schedule, and Mailings

All invoices approved for payment must be received in Accounts Payable by 5:00 pm on Friday. Occasionally, holidays or other circumstances may warrant an altered cut off or check run date. When this is necessary, an email will be sent from the finance department with information regarding the altered schedule. Payments are processed on Wednesday of every week.

When sending documents to be paid by Accounts Payable, sufficient time must be allowed for all approvals. Invoices received without proper approval and without all of the correct information are not considered received by Accounts Payable and will be returned to the sender for resolution.

Reimbursement checks payable to an employee will be mailed to the employee's home address. Any other checks will be mailed to the vendor address currently on file or sent to our 3rd party processor and they will issue payment. The District currently uses Strategic Payment Systems (SPS) as their 3rd party vendor. SPS is able to provide a form of payment (ACH, different credit card transactions, etc) that the District currently does not offer. In accordance with district policy, no checks will be delivered to a school or held for pick up at the district office by employees or vendors.

9.3 Vendor Setup

If a new vendor is required, please contact the Procurement Office with your request. Please provide the New Vendor *(Exhibit 9-A)* form along with the vendor's W-9 and the reason for the request. An email will be sent once the vendor has been approved and setup in School ERP Pro. A procurement card should be considered for use with possible one-time vendors.

9.4 1099 Vendor

Occasionally, payments are made to individuals that have contracted to perform certain services. These payments are taxable and an IRS Form W-9 should be completed by the individuals performing contracted services. Invoices for services must be submitted and paid directly by Accounts Payable; employees will not be reimbursed for any 1099 payments. Under no circumstances is an employee to be paid for services through Accounts Payable. Employees must be paid through payroll if they perform additional services beyond their job description.

9.5 Invoices

Most invoices are sent to Accounts Payable from various vendors. The Accounts Payable department matches the invoice to the purchase order approved for payment.

Guidelines

- It is important that either the invoice or the purchase order be legibly signed and dated. The signer should be a person who can verify that the goods or services have been received and who can indicate whether the order is complete or incomplete. The date indicated should be the date the goods or services were received, not the date the invoice is signed.
- Invoice must not exceed 110% of the purchase order amount, unless written approval is obtained.
- The vendor's name on the purchase order and invoice must match.
- Payments can only be made from an invoice. We cannot accept statements, order forms or packing slips in place of an invoice.
- Invoices may not be paid against an 'After the Fact' purchase order. This occurs when a purchase order is created after the order was already placed and the invoice date is earlier than the purchase order date. Appropriate disciplinary action will be taken against the person making the unauthorized purchase.
- An altered invoice (handwritten changes) may not be used for payment. The company should be contacted to request a new invoice.
- Goods or services must be received before any payment is made.
- Invoices and/or purchase orders should be sent to Accounts Payable in a timely fashion.

9.6 Statements

Statements are provided by vendors as a recap of invoices due for a period. Statements do not provide proper detail for payments, such as items purchased, item amount, quantities purchased, etc. Any statements mailed to a school should be forwarded to Accounts Payable. These will be used to ensure all invoices are being paid.

9.7 Travel Reimbursement

All employees who wish to be reimbursed for travel must fill out an expense report and have proper documentation before reimbursement will be made. The expense reports and receipts should be submitted to the accounts payable department for processing. Travel reimbursements must have the date(s) of travel and the number of miles traveled. All receipts for hotel, airline tickets, parking, registration, etc. must be attached to the form. If an employee is being reimbursed for meals, a breakdown of the days and meals to be reimbursed should be noted on the form. Meal reimbursements will not exceed the daily per diem rate. All expense reports should have the proper account codes and principal/supervisor approval before submitting for payment. *See Exhibit 9-B for Expense Report Form.*

All travel reimbursement checks will be mailed to the employee's home address. It is recommended that an individual who receives a regular monthly check for mileage reimbursement submit their reimbursement on a monthly basis, month beginning to month end. No reimbursement should cross fiscal year. For example, all mileage through June 30th of each year should be submitted promptly and not include travel for the following months.

9.8 Other Reimbursements

Reimbursements to employees for purchases of supplies should be on an exception basis. When possible, the purchase should be made by the District directly from the vendor. Employees seeking reimbursement

for supply purchases must complete an expense report and attach receipts for the purchases. Receipts should show only the items that are eligible for reimbursement – no personal items should be included on the receipt. The expense form should be signed by the employee's supervisor to authorize the expenditure.

9.9 Sales and Use Tax

The District is NOT exempt from paying sales tax on most purchases. We are required to pay sales or use tax on all purchases made unless they are specifically exempt by state law. Currently, the District is only exempt from paying sales and use tax on materials directly related to curriculum, as defined by state legislation.

Most South Carolina businesses are aware that school districts are not exempt from payment of sales tax on purchases. However, some out of state businesses do not charge sales tax on items sold to the district. The Accounts Payable department will track invoices that do not contain sales and use tax payments. A monthly sale and use tax return, along with payment, will be filed with the SC Department of Revenue. These payments will be charged back to the accounts and departments that made the purchase.

Educational Exemptions
(Excerpt from Sales & Use Tax Manual 2022)

Code Section	Description
12-36-2120(3)	Textbooks, books, magazines, periodicals, newspapers, and access to online information used in course of study or for use in a school or public library. These items may be in printed form or in an alternative form such as microfilm or CD Rom. Communication services and equipment subject to tax under SC Code §§12-36-910(B)(3) and 12-36-1310(B)(3) are not exempt
12-36-2120(8)	Newspapers, newsprint paper, and the South Carolina Department of Agriculture Market Bulleting
12-36-2120(10)(a)	Meals or food used in furnishing meals to K-12 students in schools (not for profit)
12-36-2120(26)	Television, radio, and cable TV supplies, equipment, machinery, and Electricity
12-36-2120(27)	Zoo plants and animals
12-36-2130(2)	Exhibition rentals for museums (charitable, eleemosynary, or governmental museums)
Temporary Proviso 117.36, (Act No. 239 of 2022)	Purchases of tangible personal property during the State fiscal year 2022-2023 for use in private primary and secondary schools, including kindergarten and early childhood education programs, are exempt from the use tax if the school is exempt from income taxes under Internal Revenue Code §501(c)(3)

PAYROLL

SECTION 10

10.1 General Information

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

10.2 New Hire Process

All applications for employment are maintained by the Human Resource Department. Principals/Department Heads will select candidates to interview from the database obtained from the Human Resources Department. After the interviewing process is complete, an *Employee Recommendation Form* will be filled out and submitted to the Human Resource Department. After all functions are complete (SLED check, board approval, etc.), the department will enter the new hire data into the personnel module of School ERP Pro. New employees will sign up for health insurance benefits, tax withholdings and retirement with the Insurance and Benefits Specialists.

Once the new hire information is complete, the Human Resource Department provides a Personnel Action Request (PAR) Form to the Payroll Supervisor to enter and the Senior Executive Director of Finance and Operations for approval.

10.3 Employee Changes

Demographic Information – Changes in employee information should be sent to the Human Resource Department or made via Employee Access. Examples of these types of changes are address change, telephone number, etc. Name change must be sent to the Human Resource Department with appropriate documentation showing legal name.

Assignment Changes – Any changes to an employee's current position during the school year should be sent to the Human Resource Department on the Employee Recommendation Form. Examples of these types of changes are: school or department, contract days, job assignment, hours worked per day, transfers, etc.

Withholding or Direct Deposit Changes – Employees requesting changes to payroll withholdings or direct deposit should notify the Payroll Department. Changes will be made upon receipt of a source document. The source document will then be filed in the employee's file. Some examples of such changes and source documents are W-4 for a change in withholding exemptions, Direct Deposit Form for a change in banking accounts, etc.

Salary Changes – The Human Resource Department is responsible for changes in an employee's salary (number of contract days, assignments, etc.). Appropriate documentation should be filed in the employee's personnel file and a copy sent to the Senior Executive Director of Finance and Operations. All changes in pay must be approved by the Superintendent or by the Board of Trustees during the Budget approval.

10.4 Payment of Salaries

All certified employees are paid on the 25th of each month. All classified employees are paid semi-monthly on the 15th and 30th. As a rule, when payday falls on a holiday or weekend, the District will pay employees on the day before or the day of the last workday prior to the holiday or weekend.

A payroll schedule, including check dates and deadlines for information to be submitted to Payroll, is published each July. A copy is given to the school's principal and bookkeeper at the beginning of the school year. In addition, the schedule is available on the District's website. These schedules and deadlines should be adhered to in order to ensure proper payment for all employees.

10.5 Direct Deposit

Direct Deposit is mandatory for all wages and salaries. Enrollment requires the employee to submit a Direct Deposit Authorization Form specifying the bank where the deposit will be sent and submission of a voided check or a letter from the bank with the account number and routing information. Any changes to an employee's direct deposit should be submitted to Payroll immediately to ensure continued receipt of wages in a timely manner. *See Exhibit 10-A for Direct Deposit Authorization Form.*

10.6 Distribution of Direct Deposit Notifications

Direct deposit notifications are available to employees via email and Employee Access. The district does not mass print the notifications for each payroll.

10.7 Timesheets

All classified employees use an electronic timesheet system. **If an employee receives extra pay that will be charged to a different account number than the regular salary, a PAR/Sign-In/Out sheet must be completed.**

Guidelines and Procedures

- The work week is Saturday to Friday.
- Actual working time should be used.
- Employees should approve their timesheet biweekly.
- The principal or appropriate supervisor should approve biweekly.
- Approved time sheets should be to payroll by the payroll deadlines.
- Overtime is not a budgeted item and must have advance approval in writing by the employee's supervisor. The Associate Superintendent for Finance & Operations or the Superintendent should also be notified.
- Extra hours to be paid must be submitted with the correct pay code on the employee's timesheet. Any extra hours submitted for payment are recorded as compensatory time except for Food Service and Transportation Departments. **If the extra time will be charged to a different account number than the regular salary, a PAR/Sign-In/Out sheet must be completed with the pay rate and account indicated.**
- Calculate time using the following guidelines:
    - ❖ Clock In/Out for lunch unless there are exceptions.

- ❖ Include any leave time in the total hours for the week. Enter requests for leave in the electronic timesheet system and the principals or appropriate supervisor will need to approve.
- ❖ Do not enter time for non-contract days. Example: Holidays
- ❖ Time will be rounded to the normal starting and ending time within a 7-minute window.

- Clock In/Out Procedures
  - ❖ Employees are required to clock in when arriving to work and must clock out when they go off duty.
  - ❖ Employees should use their district ID code to clock in/out.
  - ❖ Employees should clock in and out any time they leave.
  - ❖ Classified employees should not clock in more than 7 minutes prior to the start of their schedule or clock out more than 7 minutes after the end of their schedule.
  - ❖ In the event an employee is not able to clock in or out (i.e., the scanner is not working), the employee should notify their supervisor.
  - ❖ If an employee forgets to clock in or out, the employee should do so as soon as they remember and report the missed punched to their supervisor.
  - ❖ Extra time worked should be taken off within the same pay period. Extra time resulting in additional pay is not a budgeted item and must have advance approval in writing by Associate Superintendent of Finance & Operations or Superintendent.
  - ❖ Employees may view their timesheet by logging in to their time clock plus account.
  - ❖ Leave time should be entered in the electronic timesheet system, Smartfind Express or Employee Access system depending on employee category and need for a substitute. Leave should be entered prior to the leave day, if possible. If not, the leave should be entered the day of the absence.
  - ❖ An employee should not clock in or out for another employee.
  - ❖ Violating Clock In/Out procedures may result in disciplinary actions.

10.8 Absences and Leave Forms

Twelve-month employees can earn a maximum of 15 sick leave days per fiscal year, eleven-month employees 14 days, ten-month employees 13 days, and nine-month employees 12 days of sick leave. Each employee can carry up to 120 sick days to the next year.

Employees who do not earn annual leave may use up to 5 of their sick leave days as personal leave. -All twelve-month employees receive 12 vacation days per year and may carry forward 20 days of vacation to the next year. After 2 years of earning annual leave a twelve-month employee will earn 1 longevity day per year up to 8 days. When an employee leaves the district, he/she can be paid for unused vacation up to 20 days, at their given daily rate, provided he/she has fulfilled their contract at the end of the fiscal year.

Leave Procedures

- Leave time should be calculated based on hours.
- Leave is reported by the employee who require a substitute through Smartfind Express and the electronic timesheet system. All other employees utilize the Employee Access portal.
- Any employee who will be on leave more than 5 working days should contact Human Resource Department for the appropriate paperwork.

- Leave should be coded according to leave day taken. Once reconciled in Employee Access, Smartfind Express and/or electronic timesheet system, leave codes cannot be changed without administration approval.
- School Business and Professional Development leave should have a brief description on the absence.
- Absences reported in Smartfind Express are reconciled by a designee at each location.

10.9 Sick Leave Bank

The District has a sick leave bank for catastrophic illness and/or accident for full time employees or immediate family members. The sick leave bank is established by employees of the district donating one day of their sick leave to the bank. Enrollment for new employees in the District is automatic unless the employee signs a form declining participation. After leave days have been contributed, they may not be reclaimed by the donor unless the donor qualifies for the days in accordance with the policy.

A sick leave bank board administers the sick leave bank. The board will decide on requests for leave and on appeals arising from their decisions, according to administrative rule GCCAAA.

10.10 South Carolina Retirement

As a condition of employment, permanent full-time employees must join the South Carolina Retirement System or the State Optional Retirement Program, unless specifically exempted by statute. Employee contributions are withheld based on the State approved rates. Additional information on retirement benefits can be obtained by contacting the South Carolina Retirement System at (803) 737-6800 or by visiting their website: www.retirement.sc.gov.

10.11 Emergency Pay Procedures

The District has developed procedures for paying employees who are either authorized or called back to work during a declared emergency period. An emergency is an event or period declared by the Superintendent or his/her designee or the Board when a condition out of the control of the Board occurs, such as a hurricane, tornado, windstorm, flood, pandemic or any other act of nature or mankind. *See Exhibit 10-C for Detailed Emergency Pay Procedures.*

GENERAL LEDGER RESPONSIBILITIES

SECTION 11

11.1 Bank Reconciliations

The Accounting Manager is responsible for reconciling accounts payable, payroll, food service, pupil activity, and credit card bank statements. Once the statements are reconciled, the Senior Executive Director of Finance and Operations reviews and signs off on them.

11.2 Cash Receipts

All cash receipts of the District, except Pupil Activity Fund and Food Service Fund, are deposited into the main operating bank account. Daily, all cash receipts are received and logged by Accounts Payable. The Administrative Assistant to Finance prepares bank deposits at least weekly, which are then delivered to the bank by the District Courier. The Administrative Assistant to Associate Superintendent for Finance and Operations/Chief Financial Officer keys the information into the School ERP Pro cash receipts module and posts to the ledger. Food Service receipts are entered into School ERP Pro and posted by the Finance Specialist for Food Service at least weekly.

Federal and State Funds due to the District are sent directly to the State Treasurer. A copy of the voucher is sent to the District, notifying them that the monies have been sent. Once the voucher is received, the revenue is recorded into the District's accounting records and the revenue is available to be drawn down and used for District expenses.

11.3 Journal Entry Corrections

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

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

Requests for changes to the originally coded accounts must be submitted in writing to the Accounting Manager, Coordinator of Financial Services, or Senior Executive Director of Finance and Operations. The journal entry is entered into School ERP Pro and the supporting documentation is attached to the posting report. All journal entries are reviewed by the Senior Executive Director of Finance and Operations or Associate Superintendent of Finance & Operations/Chief Financial Officer prior to posting.

11.4 Financial Statements

The Senior Executive Director of Finance and Associate Superintendent of Finance & Operations will prepare monthly financial reports for the Board of Trustees. In addition, the revenues and expenditures will be reviewed monthly.

RETURNED CHECK PROCEDURES

SECTION 12

On occasion, checks received by the school for various activities may be returned by the bank for insufficient funds or other reasons. Schools and departments are not responsible for the collection of returned check funds.

12.1 Procedures

- The district's banking institution will send any insufficient funds checks directly to Payliance, the District's third-party collection agency.
- The Accounting Manager also receives a notification, along with the returned check, from the bank.
- The Accounting Manager will record a journal entry for the insufficient funds check by crediting the cash account and setting up an accounts receivable.
- Payliance will attempt to collect the funds by strategically redepositing during the month or by contacting the issuer of the uncollected check and requesting payment of the amount owed, including service charge. Contact may be by either telephone or mail.
- Payliance will notify Accounting Manager of any subsequent collections to be added back to cash and removed from accounts receivable.
- After repeated NSF checks (3 checks in same fiscal year) have been received from the same issuer, the District will require cash payment or certified check for the remainder of the school year.

ACCOUNTING FOR CAPITAL ASSETS

SECTION 13

Accurate fixed asset records are vital to our school district. In addition to providing values for insurance coverage and proper reporting in our financial statements, accurate fixed asset records are instrumental in formulating adequate policies and guidelines for acquisition, maintenance, retirement and replacement of fixed assets. It would be impossible for the district to safeguard these assets without adequate records. The purpose of these procedures is to provide a strategy to ensure that the District maintains accurate, complete and up-to-date records of fixed assets.

13.1 Definition of Fixed Assets

For purposes of the District accounting system, a fixed asset is defined as property or equipment acquired by the District (whether purchased, donated, or traded) that is actively used in the operations, must have significant value, and provides benefit for a period exceeding one year. Fixed assets are reported and, with certain exceptions, depreciated in the financial statements.

13.2 Fixed Asset Classifications

Land – The land account includes all land purchased or otherwise acquired. It is capitalized but not depreciated. It is recorded at historical cost and remains at that cost until disposal. A gain or loss on the sale of land is reported as a special item in the statement of activities.

Site Improvements – This includes items such as excavation, fencing, retaining walls, and some infrastructures such as driveways, roads, parking lots, flagpoles, and outdoor lighting. Expenditures for improvements that do not require maintenance or replacement and generally are not exhaustible are not depreciable.

Buildings and Construction in Progress – The building account normally includes the value of all buildings at their acquisition costs or construction costs. The cost should include all charges applicable to the building, including any professional fees and permits, furniture, fixtures, and equipment. The value of each component should be determined and recorded separately when they have different useful lives. Construction in progress should not be depreciated. Construction projects begin being depreciated once they are completed and placed in service, at which time the complete costs of the project are transferred to the appropriate capital asset category.

Building Improvements – Improvements that extend the useful life of the building should be capitalized. They are recorded at either acquisition cost or appraised fair market value in cases of donated assets. Examples of building improvements include: remodeling additions to buildings and replacing major building components. Major maintenance projects will be evaluated to determine if they should be included as an improvement or a maintenance cost.

Furniture and Equipment – Furniture and equipment include a wide range of assets. A few examples are as follows: furniture, computer equipment, office machinery, kitchen equipment, maintenance equipment, athletic equipment, etc. The property should be recorded at acquisition cost, including freight, installation and other charges incurred to place the asset in service. If the asset is donated it should be recorded at fair market value.

Vehicles – Licensed vehicles include all motorized forms of transportation (e.g., buses, cars, trucks). They should be recorded at acquisition cost or fair market value if donated.

13.3 Funding Source Inclusions

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

13.4 Capitalization Policy

The District maintains a capitalization threshold of $100,000 for assets with lives of 15 or more years and $5,000 for all other capital assets and a group purchase capitalization threshold of $750,000.

13.5 Depreciation

All reported capital assets except land, site improvements and construction in progress are depreciated. The straight-line method of depreciation is used to calculate depreciation on the District's fixed assets over the following useful lives:

Computer and Audiovisual Equipment	3-5 years
Vehicles	7 years
Furniture and Equipment	10 years
Improvements	15 years
Buildings	40 years

13.6 Fixed Assets Inventory Procedures

Because Fort Mill School District is subject to independent audits, it is required that we maintain a Fixed Asset Management System. Inventory is the most important part of the Fixed Asset System. We maintain our records in the General Fixed Assets module of our accounting software (School ERP Pro). This system allows for daily updating of records.

It is the ultimate responsibility of each department head and principal of each school to maintain the accuracy of the fixed assets and equipment inventory within their department or school. The Finance Specialist is centrally responsible for monitoring the District's non-technology property records and to ensure compliance with policies and procedures. The Technology Department is responsible for monitoring and maintaining the technology equipment of the District.

Fort Mill School District has a list of fixed assets compiled for each department/school. The Finance Specialist updates these lists on a regular basis. Additions, transfers, or disposals are controlled by proper completion of the necessary forms to update the fixed asset records. The Finance Specialist reviews all forms for detailed descriptions, dates, and appropriate signatures. Annually, the Finance Specialist conducts selective samples of physical inventories for items purchases with state and local funds. The

Finance Specialist coordinates with department and school bookkeepers to conduct complete annual physical inventories of all items purchased with federal funds.

The additions of fixed assets to a department/school inventory are done through an import from purchasing and payables into the general fixed assets module on a monthly basis. The Finance Specialist will assign a fixed asset tag and send it to the department head or school principal or their designee to be placed on the equipment that falls within the capitalization policy. Once the Finance Specialist has completed this process, the Senior Executive Director of Finance and Operations reconciles the assets to the Construction in Progress and Fixed Asset schedules, in preparation for the annual financial audit.

13.7 Account Numbers

Capital outlay accounts should only be used for items that are determined to be fixed assets. All others should be coded to supply accounts. This is necessary for year-end reconciliation of fixed asset additions with the capital outlay accounts in the general ledger.

13.8 Disposals and Transfers

Disposals and transfers of fixed assets should only occur after proper authorization. This should be done to maintain the accuracy of the records, ensure the assets are properly safeguarded and to obtain the best possible terms upon disposal. No asset should be disposed of without authorization.

13.9 Important Reminders

- Always retain a copy of all forms for your records prior to sending them to the District Office.
- Make sure forms are properly completed, including signatures and locations.
- Asset number is the key identifier for District assets. Once an asset number is assigned, ensure that number is on all correspondence related to that asset.

13.10 Fixed Asset Classification Tag Requirements

Asset Groups	Asset Tag Needed	Some Examples
Audiovisual Equipment	Yes – no matter the cost	Projectors, TVs, stereo/sound equipment
Furniture & Equipment	Yes – if cost is $5,000 or greater individually	Desk, chairs, file cabinets, mail equipment, kitchen equipment, maintenance equipment
Computers & Related Computer Equipment	Yes – if cost is $5,000 or greater individually	All computers and related equipment, server, digital cameras, etc.
Musical Instruments	Yes – no matter the cost	Band/musical instruments (in classroom or loaned out to students)
Vehicles	No	Used by Maintenance & Operations
Buildings	No	School, office, and storage buildings

Improvements (permanent nature)	No	Parking lots, roadways, playgrounds, fencing, bleachers, outdoor lighting
Land	No	Land

PUPIL ACTIVITY FUNDS

SECTION 14

14.1 Overview

Pupil Activity Funds are monies collected by individual schools of Fort Mill School District. These funds are derived from field trips, fundraisers, athletics, etc. and are held in trust by the District for pupil activities. It is the intention that Pupil Activity Funds be operated on a self-supporting basis. Pupil activities will not be conducted for the sole purpose of producing income. All pupil activity accounts should have a positive or zero balance at the end of the fiscal year. Deposits and disbursements should be made to and from appropriate accounts (modifiers). Transfers can be made between some accounts to cover negative balances. For example, occasionally football would need to fund a sport like golf or track that does not have admissions.

14.2 Responsibility of Pupil Activity Funds

The responsibility for safeguarding, accounting, and managing the pupil activity funds rests solely with the principal. The duties that must be performed in providing proper management and security may be delegated to the degree desired by the principal, but the responsibility and accountability remain with the principal.

Duties of Principal

The following management practices are considered minimal and essential:

- Be familiar with, enforce the provisions of this manual, and district fiscal management policies.
- Ensure the secretary/bookkeeper is properly instructed as to the duties expected, advised of the proper methods and procedures, and given adequate supervision, guidance, and support.
- Ensure the preparation of accurate and timely reports covering the results of operations and status of Pupil Activity Funds.
- Review and analyze the status and operation of the funds at least monthly. The review should include but not limited to the following:
    - ❖ Questioning of potentially deficit or deficit account balances.
    - ❖ Noting the fund balances, considering reserved funds and any outstanding obligations.
    - ❖ Assessing the reasonableness of receipts and disbursements, by account and in total, to include comparison with prior periods.
- Discuss with all staff, including teachers:
    - ❖ That check(s) will not be written without proper documentation.
    - ❖ That all money (100% collected) must be receipted and turned in daily. Any disbursements to be made from the collections must be made by check, not from the money collected.
    - ❖ The importance of turning in daily any funds collected, the proper control of funds, and the use of receipts.
    - ❖ That prior approval from the principal is needed before committing school activity funds.
    - ❖ Advise staff members that if they make commitments in the name of the school, without prior approval of the principal, the staff member may be held responsible for the payment of any charges, which may arise.
- Maintain that adequate facilities and physical controls are available and are used for the protection of cash and other assets.

- Ensure that deposits are made to the bank safely and in a timely manner and in accordance to District policy.
- Designate a specific individual to act as a backup in the event of the bookkeeper's absence.
- Stamped signatures are not allowed and should not be used in lieu of actual signature of principal or assistant principal.
- Initiate appropriate plans of action to ensure that procedures are followed for all situations.
- Report any questionable transactions to the Finance Department within 2 days of occurrence.

Duties of Assistant Principal

Assistant Principals will perform duties delegated by the principal. All Assistant Principals should be familiar with the provisions of this manual, even if no duties have been delegated.

Duties of Bookkeeper

Under the supervision of the principal, the bookkeeper will receive, receipt, account for, and disburse all funds flowing through the pupil activity fund accounts. Funds are disbursed via purchase order, procurement card, or request for reimbursement. The bookkeeper's duty to disburse funds will not be construed as authority to authorize purchases—that duty must be performed by the principal with an actual signature. The bookkeeper will comply with all provisions of this manual and perform duties as follows:

- Deposit all funds daily. Funds deposited must be the same monies receipted. (In the Summer months, the bookkeeper can lock up the max $200 overnight).
- Maintain all required records on a current and accurate basis.
- Submit all required reports promptly and accurately.
- Keep the principal informed of existing or potential problems, i.e., teachers not turning in checks/cash on a daily basis, teachers turning in their net collections (collections less any disbursements).
- Inform the principal immediately when a fund has, or has a potential for, a negative balance.
- Report any questionable transactions to the Finance Department within 2 days of occurrence.

Duties of Fund Sponsors and Other School Personnel

Activity sponsors and other individuals with duties affecting pupil activity funds will become familiar with and follow this manual. All pupil fund activities will be supervised and guided by a fund sponsor appointed by the school principal. Responsibilities of the activity sponsor include:

- Submitting purchase requisitions to the principal or assigned designee.
- Assuring school sponsored fund-raising projects are approved by the principal.
- Assuring that the billings pertinent to the fund and received by the bookkeeper are correct prior to final payment.
- Assuring that the bookkeeper has on file copies of contract agreements, fund raising information, etc.
- Collecting and receipting all funds received from the students.
- Depositing such funds daily with the bookkeeper.
- Reviewing regular statements of the fund.

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

14.3 Control of Cash

The amount of monies flowing through the pupil activity funds dictates the necessity for stringent safeguards in the control of receipts and disbursements. Throughout this manual there are provisions designed to ensure proper control of the funds. Bank reconciliation of the pupil activity bank account should be completed monthly by the Finance Department. The District's external auditors will perform audits of pupil activity funds on an annual basis. In addition, the District Office may perform internal audits of school funds anytime during the year.

- All expenditures are paid by check or procurement card.
- All revenue must be receipted on pre-numbered receipt forms. (*Receipts that are less than $5 per student may be receipted as one receipt if proper documentation is maintained to support that receipt, i.e., spreadsheet, list, etc.*)
- Receipts should involve at least two people; i.e., the teacher receipts money from the students, then the bookkeeper receipts the total money receipted by a teacher each day.
- All funds must be deposited daily and intact, with proper documentation supported. The majority of ticket sales run through GoFan and get reconciled after each game.
- In reporting ticketed sales, there must be reconciliation between revenue and tickets sold.
- All funds should be held in secure containers; locked bags, locked drawers, locked safe, or vault until deposited.
- Funds should never be left unattended or accessible to unauthorized personnel.
- Principals and other persons connected with pupil activity funds must review the operations.
- We strive to reduce cash collections by encouraging online payments through Rycor and GoFan.

14.4 Cash Receipts

Writing a receipt serves to protect those who handle money as well as to provide for the security of funds. Receipt writing also provides for a more meaningful annual audit of school funds. All persons are responsible and totally liable for all funds that they receipt.

Guidelines

- A receipt should be issued for any funds collected.
- Teachers and staff members should turn in money to the bookkeeper daily. Under no circumstances should this responsibility be delegated to a student.
- Staff members are responsible for any money that is receipted but not turned into the office. Monies should be secured in a locked file cabinet or locked desk drawer during the day.
- Only, pre-numbered, duplicate receipt books should be used by schools.
- Every precaution must be taken to ensure that receipts or receipt books are not lost or stolen. In the event this does occur, the bookkeeper must submit a letter to the principal (and a copy to the Finance Department) stating what happened.

Procedures

- A receipt should be issued for any funds collected. A numbered receipt book should be assigned to any persons who will receipt money during the school year. A control sheet listing all receipt books should be used to keep track of all issued receipt books.
- Only the individual assigned to the receipt book should receipt from that particular book. Students are not permitted to use receipt books.
- Collections of $5 or more from each student require a receipt for each student. Collections less than $5 from each student may either be receipted for each student or receipted as a sum of monies collected on one receipt, but there should be a list that details the amount collected.
- No part of the receipt should be filled in prior to the time that money is collected from an individual.
- Receipts must always be written in ink.
- A receipt must include the date, the exact amount received, the purpose of the receipts, and a signature of the person receiving funds. The activity to which the revenues are to be credited should also be recorded on the receipt
- When any error is made on a receipt, it should be voided and a new receipt issued. When a receipt is voided, the original must remain in the book and the word *"void"* written across both the original and the duplicate.
- Duplicate pages in the receipt book must not be altered or destroyed in anyway.
- Funds should be counted and balanced to the total receipted for the day.
- All monies collected must be turned into the office daily. The receipt book must be presented to the bookkeeper for verification when turning in funds. Funds should be counted by the bookkeeper in the presence of the individual turning in the funds. This avoids any discrepancies arising over the amount submitted.
- The bookkeeper will issue an office receipt, which should be stapled on the last receipt in the individual's issued receipt book.

14.5 Deposits

All pupil activity funds are deposited into the District Pupil Activity Account at South State Bank. All funds received through credit card payments are deposited in First Citizens Bank.

Guidelines

- Deposits are made on a daily basis. No monies should be held for any length of time. (In Summer months, the bookkeeper can lock up $200 max overnight).
- Principal's responsibility is to make sure that all monies are properly receipted and deposited daily.

Procedures

- All checks received and receipted should be marked for deposit only and deposited.
- Prepare deposit slips for cash/checks received. Verify amount of deposit to the total of related receipts. Indicate the receipt numbers on the deposit slip.
- Enter deposit into School ERP Pro by account and amount. Verify total deposit matches the bank deposit slip, and print School ERP Pro Deposit Summary.
- Attach copy of deposit slip to the School ERP Pro Deposit Summary.

- Secure deposit in vault for pickup by courier.
- The Administrative Assistant to Finance receives the validated deposit slip from the bank and verifies that the school's deposit total in School ERP Pro matches the validated deposit slip. The Administrative Assistant to Finance then posts the deposit to ledger.

14.6 Athletics

Guidelines

- A receipt should be issued for any funds collected.
- Admission – anyone entering an event should purchase a ticket or have authorization to enter that is acceptable to the school. Schools may elect to utilize "Go Fan" app for ticket sales to events to reduce amount of cash transactions.
- Pre-number tickets are recommended, as well as a difference in colored tickets if prices for students and adults are not the same admission price.
- Tickets should be obtained by the principal in a sufficient quantity and stored in a secure place where access is restricted to authorized personnel.
- The principal shall delegate a person to control, safeguard, and account for all pre-numbered tickets.
- Prior to the activity, the principal or designee should meet with the sponsor of the activity, supply him or her with an adequate quantity of tickets along with the appropriate forms.
- The principal or designee should ensure that at least one individual is assigned the job of selling tickets and a different individual is responsible for taking up and tearing the tickets at the gate/entrance.
- All game expenses will be paid by check, not from any collected proceeds.

Procedures

- Each person selling tickets will be issued a reconciliation form showing beginning ticket numbers and change issued.
- All tickets must be signed in and out on a ticket log form. At the end of the event, all unsold tickets plus money collected must be turned in to the bookkeeper, with the ticket statement.
- All tickets signed out must be accounted for by:
    a. Returning the unsold tickets, and/or
    b. Returning the money collected.
    c. The money collected plus the unsold tickets returned should balance back to the original face value of the tickets signed out.
- As soon as all tickets are sold, all precautions should be taken to see that the money is secured, counted, and kept in a secure location if unable to turn into the bookkeeper.
- The bookkeeper should reconcile this record to the revenue collected, collect all unused tickets, and appropriately receipt and file the forms by activity.
- The identical procedures utilized above should be followed for all athletic events; however, primary accountability, as well as performance of specified tasks, at the discretion of the principal, may be delegated to the athletic director.

14.7 Fundraising Projects

All school sponsored fund-raising projects must be submitted in writing to the principal or his/her designee for approval. The project **MUST** be approved before it can be undertaken. This does not apply to athletic events or events sponsored by parent support organizations. Once the project is approved, a copy of the request should be retained on file for future audit.

Guidelines

- The selling price of each item being sold must be established prior to the beginning of the project.
- If prices need to be changed to clear unsold merchandise, these changes should be approved by the principal and noted on all appropriate forms.
- A purchase order must be obtained prior to ordering any merchandise.
- Any funds collected at schools on behalf of parent support organizations should be maintained in a locked, secure vault until a PTO/PTA/Booster representative can pick up for deposit. No school district personnel should be involved in handling collection, such as counting or depositing.

Procedures

- The sponsor should keep a record of items distributed to students for sale.
- Money should be turned into the office on a regular basis.
- All revenue and expenses related to the fund-raising project should be recorded in the same account by using the appropriate modifier.

14.8 Crowd Fundraising

The District considers crowd funding as a fundraiser. The best practice for these fundraisers is to have a booster club handle them. However, in some scenarios, this is not an option. In that case, please use the following guidelines:

- The principal/director **MUST** pre-approve any fundraising activity before it begins.
- In following the audit guidelines and best fiscal practices, we will not be able to allow any teacher to collect fundraising cash or checks in the classroom. There are no exceptions to this stipulation.
- Donations of monetary items should be submitted via an online option for fundraiser payments and non-monetary items should be sent directly to the school.
- All items received/purchased for the fundraiser become the property of the District.
- Withdrawal of these funds into an employee's personal account is prohibited.
- PTO, PTA, or Booster Clubs may collect funds (cash or checks) and make payment to the fundraising company.
- We are not able to have fundraising payments on Rycor, nor can we collect cash or checks and deposit those funds into school accounts, as the collection avenues are strictly for school sponsored items: instructional fees, field trip fees, club membership fees, athletic fees, or school apparel sales.
- The teacher may use a company that offers an online option for fundraising payments.
    - ❖ For example, Palmetto Fundraising has an online payment option where each student has an account and the sales are tracked by the company. Palmetto sends a statement to the school detailing sales, product costs, and net school revenue. They send a check to the

school which the bookkeeper deposits, into the correct activity account for the clubs' use, at the end of the fundraiser.

Fundraiser for Charitable Organizations

- Charitable organization fundraising must follow all other fundraising guidelines.
- Each school will be allowed to sponsor one large school wide money fundraiser per year. i.e., many schools participate in Polar Plunge
- Each school will be allowed to participate in one small school wide money fundraiser per year. i.e., many schools participate in "Pink out Day" and students bring $1 for Breast Cancer.
- For both of these fundraising opportunities, the standard fundraising collection rules apply.
    - ❖ On $1 collections days, if PTO/PTA/Booster is not an option at your school, you may ask a representative from the organization to pick up the cash collection.

Please remember that there are many ways to support those in need and model the spirit of giving. Examples would be: food drives, clothing drives, school supply drives, giving gifts for an Angel Tree at Christmas, participating in clean up days. There are no limits on this type of giving and it eliminates the need for monetary collections.

Online Fundraising Guidelines

Fort Mill School District recognizes the desire for teachers to enhance their classrooms through on-line fundraising sites. However, when funds are raised for the benefit of FMSD and its students, those funds must go through either the district or an approved organization (PTO, PTA, Booster club, etc.). Online fundraiser sites or "crowd funding" are to be considered fundraisers and must follow FMSD's fundraising policies and procedures. Please review and follow the steps below when setting up an on-line fundraising site in order to protect yourself and ensure that the funds and/ or materials are used in the way the donors intended.

Approved on-line fundraising sites:

- Donors Choose
- SC Future Minds
- Snap Raise

Prohibited on-line fundraising sites:

- GoFundMe
- Kickstarter
- CrowdFundEdu

Obtain approval from your school Principal **BEFORE** setting up the fundraiser:

- Complete the Online Fundraiser Approval Form, found on FMSD website (www.fortmillschools.org. Departments>Finance>Online Fundraising) and forward it to your Principal for approval.
- The Principal should understand the terms of the crowdfunding platform prior to the start of the project. AON (all or nothing) means that if the amount requested is not reached, the project does NOT get funded. The donor then has the option to pick another project to fund or give the current

teacher a credit toward their next project. KIA (keep it all) means that if ANY amount is reached, the school will get a check even if the goal is not reached.

- Complete the Online Fundraising Agreement on the FMSD website: www.fortmillschools.org.Departments>Finance>Online Fundraising.
- Any requested technology items must also have preapproval from the Technology department. Chromebooks and iPads are not allowed items for online fundraising.
- Any facility enhancement items (murals, school gardens, etc.) must also have the preapproval of the Maintenance department.
- The Principal and teacher must retain copies of the signed form.

Set up the Fundraiser online:

- Include the district, school and teacher name on the project website.
- Ensure that funds will be remitted by check directly to the school. No checks should be written to teachers or deposited electronically into any personal account. No school or district banking information should ever be given out.
- The fundraiser should have a clear beginning and ending date within the same school year.
- Provide donors with information regarding service fees to be deducted from their on-line donation (do your research in advance).
- Satisfy other on-line website requirements (ex. thank you letters, photos showing completed project, copyright requirements, etc.).
- Items placed on on-line fundraising websites must not violate student privacy or any district policies. Information that should not be listed includes, but is not limited to student names, addresses, etc. Student images may not be used unless image release forms have been obtained.

Completing the Fundraiser:

- Upon the fundraiser conclusion, a copy of the on-line fundraiser ending donation report should be retained by the teacher and the original sent to the school bookkeeper. The school must retain copies of the approval form, ending form, any agreements and permission forms, along with anything posted on the website (verbiage, photos, etc.).
- Donations must be sent directly to the school and be received by the school bookkeeper. Items or checks may NOT be mailed to employees' homes.
- Donated items must remain on the school campus at all times.
- Items that qualify as inventory or equipment must be tagged according to FMSD fixed asset policies.
- Ensure that the crowd-funding site is taken down.

Online fundraising websites that are not included on the list above must be submitted to the Coordinator of Financial Services for approval, prior to submitting the fundraiser form to the school Principal for approval. Property received through on-line fundraising sites is considered to be the property of the district and will remain in the classroom at the source school. If the teacher moves to another site within the district or leaves the district, the materials remain at the source school.

Relations with Parent Organizations Issued 09/25

SECTION 15

The Board authorizes the formation of cooperative parent-school groups that enhance the District's educational program, including but not limited to, booster clubs, parent-teacher organizations, parent support groups, business-school partnerships and education foundations. The Board encourages administration and staff to be supportive and accommodating to the activities of parent organizations.

15.1 Requirements

Each group will be required to submit the name of the group, a statement of its purpose, and the name of each of the group's officers including its designated financial officer, to the superintendent for review and approval by the Board by no later than **August 1st** of each year. Groups who fail to register by the August 1st deadline will be prohibited from disbursing monies raised to benefit school or District programs.

15.2 Authority

Parent Organizations will not have administrative authority in connection with the operation of the school or District. The Board has final authority over all phases of the school and money raised for schools or district programs. Equipment and other items donated to the school becomes the property of the district.

15.3 Approval

These support groups need administrative approval for any events, programs, or operations that involve the following:

- The participation of students
- Operation of a school or district service
- Charges to students
- Solicitation of students
- Communications sent home with students

15.4 Administration

The Board directs the administration to establish regulations and procedures that will provide for an orderly and systematic operation of such groups.

The Board further directs the administration periodically to evaluate the productivity and impact of the support groups.

USE OF FACILITY

SECTION 16

Fort Mill School District looks upon school buildings, school playgrounds and athletic fields as community assets and believes that such facilities should be available to be utilized in promoting the health and welfare of the children, youth and adults in our school district. Almost invariably, however, the non-school use of school facilities involves expenditures for heat, light, overtime custodial services and other incidental expenses. Therefore, it is necessary that the numerous requests for the use of school facilities be considered in light of a policy that prohibits the use of tax dollars for non-public use and that ensures procedures for granting such requests are systematized. The District wishes to make school facilities available for recreational, educational and civic purposes without interruption to regular school activities and without damage or excessive depreciation to school property.

16.1 Procedures

- A completed application and a processing fee of $50 are to be mailed or delivered in person to the District Rental Facilitator located at the District Office.
- The District Rental Facilitator will review the application to make sure all sections of the form have been completed and that the event meets the requirements according to Policy KF.
- The District Rental Facilitator will submit to the school for approval in order to avoid conflicts with school-scheduled activities. Please allow up to 10 business days.
- The Principal or designee will provide written verification to the district rental facilitator that the event has been approved and will not conflict with any other use at the facility.
- Once application is approved, the District Rental Facilitator will notify the requester.
- All arrangements, security requirements, terms of use and schedules will be confirmed.
- The District Rental Facilitator will generate the Facility Use Agreement and invoice, including all applicable fees.
- Payment and a copy of the Certificate of Liability Insurance must be received 10 days prior to the event.
- A notice of cancellation is required at least 72 hours before the event in order to receive a refund.

16.2 Charges

Charges for the use of school facilities will be assessed to non-district related groups to recover the cost of utilities, custodians and maintenance personnel and other expenses as necessary. For details of the *Community Use of School Facilities* policy, please see Board Policy KF on the District's website.

RECORD RETENTION

SECTION 17

The following schedule for records retention has been adopted based on guidelines provided by the South Carolina Department of Archives and History Archives and Records Management Division.

17.1 Finance

General Ledgers

Description – One or more series of computer and non-computer-generated financial ledgers providing final year-to-date accounting summary and a permanent audit trail for all fiscal receipt and disbursement transactions affecting any and all school district funds and accounts, including receipts and expenditures from all revenue sources. Records covered under this schedule include annual accounting code and system table documentation required to access general ledger information.

Retention: *Computer-generated ledgers:* *PERMANENT. Microfilm.*
Non-computer-generated ledgers: *PERMANENT. Microfilm.*

Chart of Accounts

Description – Format created by the Department of Education and sent to the school district for the purpose of providing a cost accounting system to satisfy legal and stewardship requirements connected with handling public funds. Information includes balance sheet accounts, revenue accounts and expenditure accounts.

Retention: *5 years, then destroy.*

Audit Reports

Description - Printed reports documenting the annual audit of the school district funds. These reports, prepared by an outside accounting firm, are categorized by the various school district offices and further classified by accounts to which they relate. This series also includes semiannual and special audits. Information includes balance sheet, summary or revenue and expenditures, cash balances, and statement of account by type.

Retention: *PERMANENT. Microfilm optional*

Grant Files

Description – Background application information and action taken on federal and state grants awarded to the school district. Information includes filing guidelines, grant applications, contracts, correspondence, reimbursement requests, and final reports.

Retention: *PERMANENT. Microfilm optional*

Annual Budgets

Description – Printed copies of annual budgets showing projected receipts and expenditures from various offices. Approved budget appropriations are listed for each department.

Retention: *PERMANENT. Microfilm optional*

Record of General Obligation Bonds

Description – Informed volumes concerning the issuance of general obligation bonds by the district. Information includes legislation authorizing the issuance of bonds, certificate of the Clerk of Court, certificate of incumbency, notice of bond issuance, debt structure, tax information and financial information on the district.
Retention: *PERMANENT. Microfilm optional*

Capital Projects Records

Description – Record of capital projects undertaken by the school district. Information includes project number, fund number, name of project, description of work, estimated starting and finishing date, estimated costs, total, signature or originator, approval, and date.
Retention: *PERMANENT. Microfilm optional*

Balance Sheet

Description – Monthly summary of accounting data, assets, liabilities, and net worth. Information includes account number, assets, reserve and fund balances, liabilities, totals, and net worth.
Retention: *5 years, then destroy.*

Monthly Financial Reports

Description – A monthly record of the school district finances. Information includes account numbers, account names, budgeted amounts, inventory, monthly accounting, accounting to date, and balance.
Retention: *5 years, then destroy.*

Interim Pupil Activity Audit Report

Description – Audit documenting student money collected by the school district and applied to the funding of various school-related programs such as pictures, book fairs, fund raising, class activities, alumni assistance and club dues. Type of information includes receipt number, original amount, charged amount and difference. Also includes bank reconciliation statements and correspondence.
Retention: *5 years, then destroy.*

Budget Transfers
Description – Forms documenting the transfer of funds from one account to another within the same department or school. Information includes account number, description, debit account, and credit account.
Retention: *2 years, then destroy.*

Journal Entries

Description – Record series used for reviewing and adjusting various accounts before transferring information to the general ledger. Information includes name of department, account number, description, voucher number, date, reference number, debit, credit and date.
Retention: *3 years, then destroy.*

Expenditure Report

Description – Monthly status of expenditures for each department, office and school. Information includes date, account number, purchase order number, vendor code, transaction code, and totals.
Retention: *2 years, then destroy*.

Banking Records

Description – Cancelled checks and deposit slips written by the school district along with the statements issued by the bank. Information includes checks: date, to whom paid, amount, check number, authorized signature of finance officer; bank statement: list of checks for one-month period, dates, beginning balance, ending balance; and deposit slips; date, amounts of deposits, and total deposit.
Retention: *5 years, then destroy.*

Paid Invoices

Description – Filed copies of invoices submitted by various vendors supplying goods and services to the school district. These invoices are filed together with copies of the district checks and/or claim forms containing descriptions of the items purchased.
Retention: *5 years, then destroy.*

Purchase Orders

Description – These records serve as office copies of purchase orders for goods and services paid for by the school district or for goods and services yet to be delivered to the school district. Information includes vendor name and address, shipping information, quantity ordered, unit of issue, description of goods/services ordered, general ledger account number, unit price, extended price, purchasing agent's signature, individual who signs for receipt of goods/services and date received, and notations regarding any shortages in shipment.
Retention: *3 years, then destroy.*

Accounts Payable Check Registers

Description – Documents check payments to vendors/contractors for services/materials sold to the school district. Information includes name, date, check number, and amount.
Retention: *3 years, then destroy.*

Receipts (Receipt Books)

Description – Copies of receipts issued for funds received. Information includes date, receipt number, from whom received, amount, purpose, and signature of person who received the funds.
Retention: *3 years, then destroy.*

Bid File

Description – This series provides a record of each bid submitted by vendors selling goods and/or services to the school district. Information includes request for quotation, bid spreadsheet, bid award letter, advertisements, bid invitations, specifications, bids, bid tabulations, purchase orders, and correspondence.
Retention: *3 years, then destroy.*

Certified Staff Listing

Description – List of certified teachers employed by the school district. Information includes social security number, teacher name, race, sex, year certified, group, class, grade, days actually employed, federal funds, total annual salary, and school number.
Retention: *Until superseded, then destroy.*

Ticket Sales for School Events

Description – Records documenting the audit practices of the school in keeping records of ticket sales, income and other pertinent records related to athletic events, activity cards, school productions or extracurricular events that charge admission. Information includes list of activity cards sold, tickets to be destroyed, season ticket holders (number of seats), statement of receipts, disbursements, game ticket forms and athletic ticket sales form showing advanced location sales.
Retention: *3 years, then destroy.*

Requisitions

Description – Record of requests for purchase orders from the purchasing agent to order materials with district monies. Information includes records of request, attached order, name of school, address of vendor, district budget number to which the amount is charged, quantity, description, catalog number, specifications, unit price, total, authorization signature of principal and district office personnel.
Retention: *3 years, then destroy.*

General Budget Preparation Records

Description – Budget preparation materials for next fiscal school year. Information includes revenue listings provided by the South Carolina Department of Education, future projections, new budget account numbers, memos, and correspondence.
Retention: *3 years, then destroy.*

17.2 Food Services

School Lunch Applications

Description – Applications for free and reduced priced meals, filled out by sponsor of students applying for free and reduced meal program. Information includes student's name, other household member's names, sponsor's name and address, monthly income statement, and signature of sponsor.
Retention: *3 years, then destroy.*

Food Service Report
Description – Record of receipts and expenditures from the school district food service. This report is generated yearly and submitted to the South Carolina Department of Education. Information includes food service balance sheet, beginning balance, revenue generated, operating balance, inventory, and break out data.
Retention: *3 years, then destroy.*

17.3 **Payroll**

Payroll Register

Description – Documents wages paid to school district employees for services rendered. Information includes name of employee, social security number, date of check, hourly or salaried amount, overtime, number of hours worked, volunteered and other deductions.

Retention:	*Year End Payroll Registers*	*60 years, then destroy.*
	Other Payroll Registers	*1 year, then destroy.*

Employee Earnings Records

Description - Separate posting sheets for each school district employee, which contains record of earnings per pay period. Information includes name of employee, employee's address, social security number, base pay, period ending, time worked, FICA tax, federal tax, state tax, retirement, insurance, other deductions, net pay, check number, quarterly totals, and accumulated totals.

Retention:	*When payroll register is missing:*	*60 years, then destroy.*
	When payroll register is in existence:	*3 years, then destroy.*

Payroll Audit Reports – Employee

Description – Documents individual employee's gross pay for each pay period and their yearly gross pay. Information includes date of report, employee name, social security number, date paid, check number, gross pay, total gross for the year.

Retention:	*When payroll register is missing:*	*60 years, then destroy.*
	When payroll register is in existence:	*3 years, then destroy.*

Supplemental Audit Report – Employee

Description – Record of accrued employee gross salaries on each school district employee and is needed to show the amount of accrued salaries after the fiscal year has been completed. Information includes account numbers, date of report, date of transaction for accrual and total amount accrued.

Retention: 3 years, then destroy.

Payroll Audit Report – Account

Description – Record of individual gross pay for each pay period and their yearly gross pay. Information includes date of report, employee name, social security number, date paid, check number, gross pay, and total gross for the year.

Retention: 3 years, then destroy.

Supplemental Audit Report – Account

Description – This record is created by the school district payroll department to reflect accrued employee gross by account number and is needed to show the amount of accrued salaries after the fiscal year has been completed. Information includes account number, date of report, date of transaction for accrual and total amount accrued.

Retention: 3 years, then destroy.

Payroll Retirement Files

Description – Records the contributions made by employees of the school district to the South Carolina Retirement System. Information includes employee's name, social security number, gross salary distribution, and retirement contribution.
Retention: 60 years, then destroy.

Payroll Check Registers

Description – Records payroll checks issued to school district employees, documents tax, insurance deductions and retirement contributions by the employee. Information includes name of employee, social security number, account number, date paid, check number, gross salary, retirement, FICA, federal taxes, state taxes, net salary, insurance deduction, credit union deduction and year to date gross, retirement, FICA, deferral and state tax.
Retention: 5 years, then destroy.

Employee Withholding Certificates

Description – These certificates document the number of exemptions to be withheld for each employee. Information includes employee's name, social security numbers, address, number of exemptions, and employee's signature.
Retention: Until superseded, then destroy.

W-2 Summarizations

Description – Employer's copy of employee's total earnings and withholdings for the calendar year to be reported to the Internal Revenue Service. Information includes employee name, social security number, gross earnings, nontaxable deductions, retirement, federal tax, state tax, FICA wages and FICA tax.
Retention: 5 years, then destroy.

Voluntary Deductions Summarization

Description – Created to show voluntary deductions, such as contributions to charitable organizations and deferred compensation, to the payroll on an annual basis. Information includes name and amount deducted and name and social security number of the person for whom the deduction is made.
Retention: 3 years, then destroy.

Direct Deposit Register

Description – Record of employees on direct deposit, as well as a record that the direct deposit was made. Information includes bank number, account number, transaction code, deposit amount, employee number, employee name, bank account, bank total, final count, and final total.
Retention: 3 years, then destroy.

Time Sheets

Description – Record of number of hours worked by each employee. Information includes name, number of hours worked, and location of employee.
Retention: 3 years, then destroy.

Benefits Information

Description – Record of employee insurance coverage. Information includes notice of election, enrollment election form, correspondence, approval letters, authorization for payroll deduction, premium correspondence and claim correspondence.
Retention: 3 years after expiration of policy or replacement by a new policy, then destroy unless claims are pending.

Exhibit 4-A List of Funds

100	GENERAL FUND
115	ARRA MEDICAID
201	TITLE I (BA092)
202	PY TITLE I (BA092)
203	IDEA (CA092)
204	PY IDEA (CA092)
205	IDEA PRESCHOOL (CG092)
206	PY IDEA PRESCHOOL (CG092)
207	FEDERAL CATE
208	PY FEDERAL CATE
210	TITLE IV SSAE
212	ESY HANDICAPPED SERVICES
215	ARRA IDEA 611
217	CARES ARC, LEAP, CRF
218	ARP ESSER III
220	SC CARES ESSER
222	ARRA TITLE I
225	SC CARES ESSER II
230	ARP IDEA
233	ARP IDEA PRESCHOOL
237	TITLE I TARGETED SUPPORT & IMPROVEMENT (TSI)
240	TITLE I DIRECT STUDENT SERVICES
263	ARP HOMELESS II
264	TITLE III ENGLISH LANGUAGE ACQUISITION
265	PY TITLE III ENGLISH LANGUAGE ACQUISITION
267	SUPPORTING EFFECTIVE INSTRUCTION
279	KNIGHTS OF COLUMBUS - inactive
280	PUBLIC HEALTH EMERGENCY RESPONSE
285	RESERVED FOR DIRECT FEDERAL & LOCAL GRANTS
290	MEDICAID
299	WORK INTEGRATION NETWORK GRANT
302	ADEPT
303	STATE AID TO CLASSROOMS
304	LEVEL DATA
305	TECHNOLOGY SUPPORT
307	AID TO DISTRICTS-TECHNOLOGY
309	ARTS IN EDUCATION-IAW
311	EIA PROFESSIONAL DEVELOPMENT
312	TECHNOLOGY PROFESSIONAL DEVELOPMENT
313	CHILD NUTRITION
318	FORMATIVE ASSESSMENT
319	GRADE 10 ASSESSMENTS
325	EIA CAREER AND TECHNOLOGY EQUIPMENT
326	EIA SCIENCE KIT REFURBISHMENT
328	INDUSTRY CERTIFICATIONS/CREDENTIALS
329	CAREER AND TECHNOLOGY EDUCATION
330	EIA PMH/TMH HANDICAPPED
332	EIA NATIONAL BOARD CERTIFICATION
333	EIA TEACHER OF THE YEAR AWARDS
334	EIA PROFESSIONAL DEVELOPMENT ON STANDARDS
335	EIA SC READING INITIATIVE
338	EIA STUDENTS AT RISK
340	EIA FOUR YEAR OLD
341	CERDEP
342	PRESCHOOL EARLY INTERVENTION
344	EIA HIGH ACHIEVING STUDENTS
349	EIA READING RECOVERY
350	EIA TEACHER SALARY INCREASE
351	EIA GT PROFESSIONAL DEVELOPMENT
353	EIA ACT 135 ADULT ED.REMEDIAL
355	EIA TEACHER FRINGE INCREASE
356	ADULT EDUCATION
357	SUMMER READING PROGRAM
358	EIA READING
363	HEALTH FITNESS-NURSE
375	EIA TEACHER GRANTS (IC092)
377	EIA TEACHER SUPPLIES
378	HIGH SCHOOLS THAT WORK/MAKING MIDDLE GRADES WORK
381	ELEMENTARY SCHOOL NURSES (EIA)
382	EIA PRINCIPAL SALARY/FRINGE INCREASE
384	EAA COMPREHENSIVE REMEDIATION

385	SPECIAL ED MOE
387	IDEA MOE SETTLEMENT
388	STATE MOE
390	EIA BUILDING AID
391	EXCELLENCE IN MIDDLE SCHOOLS
392	EIA SCHOOL TO WORK
393	REDUCE CLASS SIZE (STATE)
394	EIA EEDA CAREER SPECIALIST
395	EEDA SUPPLIES AND MATERIALS
396	EEDA CAREER SPECIALISTS
397	AID TO DISTRICTS
398	EIA BUS DRIVER SUPPLEMENT
399	OTHER EIA FUNDS
400	B/F DEBT SERVICE
401	B/F DEBT SERVICE - IPP
500	BUILDING FUND
501	NEW CLASSROOM SETUP
502	B/P 24M BOND
503	B/P 4.15M BOND
504	B/P OA092 HS STADIUM (1178)
505	B/P 64.8M BOND
506	B/P $2500 IMPACT FEES
507	B/P 48.3M BOND
508	B/P NEW IMPACT FEES
509	B/P 62.55M BOND
510	B/P 70.3M INSTALLMENT PURCHASE
511	B/P 6.855M BOND
512	B/P 95.97M BOND
513	SMALL CAPITAL PROJECTS
514	B/P $5.56M 8% BOND
515	B/P 2.0M 8% BOND2010
516	B/P 2.0M 8% BOND 2011
517	B/P 9.56M QSCB 2011
518	B/P 3.93M 8% BOND 2012
519	B/P 2.0M 8% BOND 2013
520	B/P 50.465M REFUNDING BOND 2013
521	B/P 11.3M BOND 2012B
522	B/P 54.2M BOND 2013
523	B/P 2M 8% BOND 2014
524	B/P 6.185M BOND 2014
525	B/P 15.56M REFUNDING BOND 2013D
526	B/P 2.75M 8% BOND 2015
527	B/P 8M BOND 2015
528	B/P 2.0M 8% BOND 2016
529	B/P 226M BOND 2015
530	B/P 5.5M 8% BOND 2017
531	MAINTENANCE PROJECTS
532	B/P $5.46M 8 % BOND 2017
533	B/P $3.5M 8% BOND 2018
534	B/P $4.5M EQUIP ACQ AGREEMENT 2018
535	B/P $5.977M 8% BOND 2018
536	B/P $6.009 8% BOND 2019
537	B/P $4.839M IPRB 2019
538	B/P $4.25M 8% BOND 2020
539	B/P $5.25M 8% BOND 2022
540	B/P $190M 2018 SCHOOLS
541	B/P $190M 2018 TECHNOLOGY
542	B/P $190M 2018 MAINTENANCE
543	B/P $1.090M IPRB 2019
544	B/P $4.926M IPRB 2019
545	B/P $1.048M IPRB 2020
546	B/P $4.91M IPRB 2020
547	B/P $4M 8% BOND 2023
548	B/P $8.5M 8% BOND 2024
549	B/P $20M 8% BOND 2025
550	B/P $204M 2024 SCHOOLS
551	B/P $204M 2024 TECHNOLOGY
552	B/P $204M 2024 MAINTENANCE
553	B/P $22.4M 2025 HS CAPITAL PROJECTS
554	B/P $4.35M 8% BOND 2026
555	2026 8%
580	B/P IPRB/EQUIP ACQ
590	2011 STORM DAMAGE
591	ENERGY MANAGEMENT
592	FIELD DEVELOPMENT
600	FOOD SERVICE
601	DISTRICT CATERING SERVICE
602	FOOD SERVICE CARES
700	PUPIL ACTIVITY
701	BANKS ST. SPECIAL SERVICES ACTIVITY
702	TRANSPORTATION ACTIVITY FUND
721	FORT MILL VIRTUAL ACADEMY
736	FORT MILL HIGH ACTIVITY
737	FORT MILL MIDDLE ACTIVITY
742	RIVERVIEW ELEMENTARY ACTIVITY
743	FORT MILL ELEMENTARY ACTIVITY
748	GOLD HILL ELEMENTARY ACTIVITY
749	GOLD HILL MIDDLE ACTIVITY
750	SPECIAL SERVICES ACTIVITY

751 ORCHARD PARK ELEMENTARY ACTIVITY
752 SPRINGFIELD ELEMENTARY ACTIVITY
753 SPRINGFIELD MIDDLE ACTIVITY
754 NATION FORD HIGH ACTIVITY
755 PLEASANT KNOLL ELEMENTARY ACTIVITY
756 SUGAR CREEK ELEMENTARY ACTIVITY
757 BANKS TRAIL MIDDLE ACTIVITY
758 TEGA CAY ELEMENTARY ACTIVITY
759 DOBY'S BRIDGE ELEMENTARY ACTIVITY
760 PLEASANT KNOLL MIDDLE ACTIVITY
761 CATAWBA RIDGE HIGH ACTIVITY
762 RIVER TRAIL ELEMENTARY ACTIVITY
763 KINGS TOWN ELEMENTARY ACTIVITY
764 FOREST CREEK MIDDLE ACTIVITY
765 FLINT HILL ELEMENTARY ACTIVITY
766 FLINT HILL MIDDLE ACTIVITY
775 ALTERNATIVE SCHOOL
797 MIDDLE SCHOOL ATHLETICS
798 ACTIVITY BUS RENTAL/MILEAGE
799 HIGH SCHOOL ATHLETICS
801 PROPERTY/CASUALTY INSURANCE CLAIMS
802 SAM'S CLUB HUNGER DRIVE
803 SCSBIT RISK CONTROL GRANT
804 WINTHROP TEACHER MENTOR
805 ADULT ED
806 STATE ESY
807 STATE ESY
808 HUSSC INCENTIVE AWARD
809 SMALL LEARNING COMMUNITIES
810 MUSIC PILOT - QUAVER
811 DUAL CREDIT PATHWAY
812 CHILD CENTER
813 UAV DONATION
814 SDE SPECIFIC PURPOSE
815 WIA GRANT
816 EMPLOYMENT TRAINING
817 MEDIA CENTERS
818 INNOVATION - ELEMENTARY
819 INNOVATION - SECONDARY
820 STEM DEVELOPMENT
821 INNOVATION - CATE
822 SUMMER CONNECTIONS
823 FIRST STEPS SUMMER PARTNERSHIP
824 BELL SOUTH GRANT
825 COMMUNITY RENTALS
826 SPRINGS FOUNDATION LUNCH AND LEARN
827 GT GRADUATE COURSE
828 NOVANET LAB
829 FORT MILL ACADEMY
830 EEDA - YORK TECH COLLEGE
831 CARES ACT
832 School Arts Support (SAS)
836 FORT MILL FOUNDATION
837 ROCKET READERS
839 MS SUMMER SCHOOL
840 MATH/STEAM CAMP
844 TEACHER FORUM
845 12 MONTH AG
846 FRED GRANT
847 LUTZ FOUNDATION
848 DHEC RECYCLING EDUCATION
849 RED RIBBON FORT MILL
850 PROFOUND MENTALLY DISABLED
860 SC TOBACCO-FREE
861 RECYCLING EDUCATION
862 VOCATIONAL REHAB
863 YOUTH RISK
864 21 COPS
865 JROTC
866 22 COPS
870 STOP
875 CERRA RRI
879 KNIGHTS OF COLUMBUS
880 LEGAL SETTLEMENTS
881 JUUL SETTLEMENT
885 STRATEGIC PLANNING
886 SUPERINTENDENT FIRST YEAR INIATIVES
890 COMMUNITY FOUNDATION
891 FORT MILL VIRTUAL ACADEMY
892 COVID19 RESPONSE
893 ERATE
894 USC-SC TEAMS
895 OPERATIONS CONTINGENCY

896	GOLDMAN SACHS DISCOVER BRIGHTER FUTURES
897	MISCELLANEOUS FUNDING
898	CLEMSON I3
899	SCHOLARSHIP FUNDS
900	LONG TERM DEBT LIABILITIES
904	CTE TECHNOLOGY
905	CAREER & TECHNOLOGY ED EQUIPMENT
908	REFURBISH SCIENCE KITS
909	K-12 SCHOOL TECH INITIATIVE
910	TECH. PROFESSIONAL DEVELOPMENT
911	SCHOOL TECH INITIATIVE
914	DIGITAL INSTRUCTIONAL MATERIALS
916	ADEPT
917	TEACHER SUPPLY
918	TECH PROFESSIONAL DEVELOPMENT
919	EDUCATION LICENSE PLATES
924	CERDEP
926	SUMMER READING CAMPS
927	EEDA 8TH GRADE AWARENESS
928	EEDA CAREER SPECIALISTS
930	IDEA CONTINGENCY RESERVE
933	FORMATIVE ASSESSMENT
935	READING COACHES
936	ELEMENTARY SCHOOL NURSES
937	STUDENT HEALTH & FITNESS
938	MAKING MIDDLE GRADES WORK
939	SCHOOL LIBRARY MEDIA CENTER
960	K-5 ENHANCEMENT
963	TECHNOLOGY
965	PALMETTO GOLD & SILVER AWARDS
967	6-8 ENHANCEMENT
969	MISC LOTTERY
970	SCHOOL SAFETY UPGRADES
994	PEBA Nonemployer Contributions

Exhibit 4-B List of Functions

Code	Description
000	ASSETS, LIABILITIES, EQUITY, REVENUES
111	KINDERGARTEN
112	PRIMARY
113	ELEMENTARY
114	HIGH SCHOOL
115	VOCATIONAL
116	MIDDLE SCHOOL VOCATIONAL
117	DRIVER EDUCATION
118	MONTESSORI PROGRAMS
121	EDUCABLE MENTALLY HAND
122	TRAINABLE MENTALLY HAND
123	ORTHOPEDICALLY HAND
124	VISUALLY HANDICAPPED
125	HEARING HANDICAPPED
126	SPEECH HANDICAPPED
127	LEARNING DISABILITIES
128	EMOTIONALLY HANDICAPPED
129	COORDINATED EARLY INTERVENING SERVICES
131	PRESCH HAND SP 5 YR
132	PRESCH HAND ITINERANT
133	PRESCH HAND SELF-CONT 5 YR
134	PRESCH HAND HOMEBASED
135	PRESCH HAND SP 3&4
136	PRESCH HAND ITINERANT 3&4
137	PRESCH HAND SELF-CONT 3&4
139	EARLY CHILDHOOD
141	GT ACADEMIC
143	ADVANCED PLACEMENT
144	INTERNATIONAL BACCALAUREATE
145	HOMEBOUND
147	FULL DAY 4K
148	GT ARTISTIC
149	OTHER SPECIAL PROGRAMS
151	DISTRICT-WIDE GEN/EXCEPT
161	AUTISM
162	LIMITED ENGLISH PROFICIENCY
171	PRIMARY SUMMER SCHOOL
172	ELEMENTARY SUMMER SCHOOL
173	HIGH SCHOOL SUMMER SCHOOL
175	INSTR PROG BEYOND REG DAY
181	ADULT BASIC EDUCATION
182	ADULT SECONDARY EDUCATION
183	ADULT ENGLISH LITERACY (ESL)
188	PARENTING/FAMILY LITERACY
190	PUPIL ACTIVITY INSTRUCTIONAL
211	ATTENDANCE & SOCIAL WORK
212	GUIDANCE SERVICES
213	HEALTH SERVICES
214	PSYCHOLOGICAL SERVICES
215	EXCEPTIONAL PROG SERVICES
216	CATE PLACEMENT SERVICES
217	CAREER SPECIALIST SERVICES
221	IMP OF INSTR/CURR DEV
222	LIBRARY & MEDIA SERVICES
223	SUPER OF SPECIAL PROGRAMS
224	IMP OF INSTR/TRAINING
231	BOARD OF EDUCATION
232	OFFICE OF SUPERINTENDENT
233	SCHOOL ADMINISTRATION
251	STUDENT TRANSP FED/DISTRICT MANDATED
252	FISCAL SERVICES
253	FACILITIES AQ/CONSTRUCT
254	OPERATIONS & MAINTENANCE
255	STUDENT TRANSPORTATION
256	FOOD SERVICE OPERATIONS
257	INTERNAL SERVICES
258	SECURITY
261	HEAD OF COMPONENT UNIT
262	PLANNING
263	INFORMATION SERVICES
264	STAFF SERVICES
266	TECH/DATA PROCESSING
271	PUPIL SERVICE SUPPORT
350	CUSTODY & CARE OF CHILD
360	WELFARE SERVICES
370	NONPUBLIC SCHOOL SERVICES
390	OTHER COMMUNITY SERVICES
411	PAYMENTS TO STATE DEPT
412	PAYMENTS TO OTHER GOVT
413	PAYMENTS TO NONPUBLIC SCH
419	PAYMENTS FR NONEMPLOYER CONTRIBUTIONS
420	TRANSFER TO GENERAL FUND
421	TRANSFER TO SPECIAL REV
422	TRANSFER TO EIA FUND
423	TRANSFER TO DEBT SERVICE
424	TRANSFER TO BUILDING FUND
425	TRANSFER TO FOOD SERVICE

426	TRANSFER TO PUPIL ACTIVITY
431	TRANS/SP REV IND COST
432	TRANS/FOOD SER IND COST
441	PAY TO REFUNDED DEBT ESC
500	DEBT SERVICE
888	STUDENT ACTIVITY TRANSFER IN
999	STUDENT ACTIVITY TRANSFER OUT

Exhibit 4-C List of Objects

Code	Description
00100	SALARIES
00110	REGULAR SALARIES
00111	REGULAR SALARIES
00113	CUSTODIAL SALARIES
00115	ASSISTANTS/CLERICAL SAL
00120	TEMPORARY SALARIES
00130	OVERTIME SALARIES
00140	TERMINAL LEAVE
00200	EMPLOYEE BENEFITS
00210	HEALTH & LIFE INSURANCE
00220	EMPLOYEE RETIREMENT
00230	SOCIAL SECURITY (FICA)
00240	TUITION REIMBURSEMENT
00250	DEFERRED COMPENSATION
00260	UNEMPLOYMENT COMPENSATION
00270	WORKERS COMPENSATION
00290	OTHER EMPLOYEE BENEFITS
00300	PURCHASED SERVICES
00310	PROF & TECH SERVICES
00311	INSTRUCTIONAL SERVICES
00312	INSTRUC IMP SERVICES
00313	STUDENT SERVICES
00314	STAFF SERVICES
00315	MANAGEMENT SERVICES
00316	DATA PROCESSING SERVICES
00317	STATISTICAL SERVICES
00318	AUDIT SERVICES
00319	LEGAL SERVICES
00321	PUBLIC UTILITY SERVICES
00322	CLEANING SERVICES
00323	REPAIR & MAINTENANCE
00324	PROPERTY INSURANCE
00325	RENTALS
00329	PROPERTY SERVICES
00331	STUDENT TRANSPORTATION
00332	TRAVEL
00339	OTHER TRANSPORTATION SER
00340	COMMUNICATION
00345	TECHNOLOGY
00350	ADVERTISING
00360	PRINTING & BINDING
00372	TUITION TO LEA
00373	TUITION TO OTHER ENTITY
00390	OTHER PURCHASED SERVICES
00391	F/S CONTRACTED SALARIES
00395	OTHER PROF & TECH SERVICES
00399	MISC PURCHASED SERVICES
00400	SUPPLIES
00410	SUPPLIES
00411	SUPPLIES – INVENTORY
00420	TEXTBOOKS
00430	LIBRARY BOOKS/MATERIALS
00440	PERIODICALS
00445	TECH & SOFTWARE SUPPLIES
00446	TECHNOLOGY INVENTORY
00450	WAREHOUSE INVENTORY ADJ
00460	FOOD
00461	USDA COMMODITIES
00462	COMMODITY DISTR CHARGE
00470	ENERGY
00490	OTHER SUPPLIES & MATERIALS
00499	OTHER LIABILITIES
00500	CAPITAL
00510	LAND
00520	CONSTRUCTION SERVICES
00525	BUILDINGS
00530	IMP OTHER THAN BUILDINGS
00540	EQUIPMENT
00545	TECH EQUIPMENT & SOFTWARE
00550	VEHICLES
00560	LIBRARY BOOKS/MATERIALS
00570	DEPRECIATION
00580	MOBILE CLASSROOM
00590	OTHER CAPITAL OUTLAY
00600	OTHER OBJECTS
00610	REDEMPTION OF PRINCIPAL
00620	INTEREST
00640	MEMBERSHIP DUES & FEES
00650	LIABILITY/TORT INSURANCE
00651	LITIGATION & SETTLEMENTS
00655	BLANKET SURETY BOND
00660	PUPIL ACTIVITY
00670	SALES TAX ON ADULT MEALS
00690	OTHER OBJECT
00700	TRANSFERS
00710	FUND MODIFICATION
00720	TRANSITS
00791	INDIRECT COSTS
01010	SCB&T – A/C 8210003125
01020	PETTY CASH
01030	CASH – CHANGE FUND
01040	FIRST CITIZENS – FMHS

01050 FIRST CITIZENS – NFHS
01060 SCB&T PAYROLL A/C 210003117
01070 FIRST CITIZENS MERCHANT ACCT
01080 FIRST CITIZENS MONEY MARKET
01090 SOUTH STATE MERCHANT ACCOUNT
01100 TAXES RECEIVABLE
01200 ACCOUNTS RECEIVABLE
01210 ACCTS REC – ACTIVITY NSF
01220 ACCTS REC – CAFETERIA NSF
01230 ACCTS RECEIVABLE – MOA NSF
01300 DUE TO/FROM OTHER FUNDS
01400 DUE FROM YORK COUNTY
01410 YORK COUNTY INVESTMENT TD BANK CD
01430 DUE FROM SDE
01440 DUE FROM OTHER STATE AGENCIES
01470 DUE FROM FEDERAL GOV
01700 GENERAL FUND INVENTORY
01800 LGIP – A/C 25926
01920 PREPAID EXPENSES
02010 LAND
02020 BUILDINGS
02030 IMPROVEMENTS OTHER THAN BUILDINGS
02040 EQUIPMENT
02050 ACCUMULATED DEPRECIATION
02060 CONSTR WORK IN PROGRESS
04020 ACCOUNTS PAYABLE
04030 PRIOR YEAR PAYABLE
04040 CONTRACTS PAYABLE
04050 SALES/USE TAX PAYABLE
04060 RETAINAGE PAYABLE
04070 ACCTS PAYABLE WORKS IMPORT
04200 DUE TO YORK COUNTY
04230 DUE TO SDE
04240 DUE TO OTHER STATE AGENCIES
04270 DUE TO INTERNAL REV SERVICE
04500 PAY DEDUCT – VOLUNTARY
04510 PAY DEDUCT – FICA
04520 PAY DEDUCT – FEDERAL TAX
04530 PAY DEDUCT – STATE TAX
04540 PAY DEDUCT – RETIREMENT
04550 PAY DEDUCT – OIS
04560 PAY DEDUCT – FBMC
04570 PAY DEDUCT – OTHER INSURANCE
04580 PAY DEDUCT – DEFERRED COMP
04590 PAY DEDUCT – GARNISHMENTS
04600 ACCRUED PAYROLL
04610 ACCRUED RETIREMENT
04620 ACCRUED OIS
04740 REVENUE RECEIVED IN ADVANCE
04810 ACCRUED FICA
04870 WORKERS COMPENSATION
04990 OTHER LIABILITIES
07020 RESERVE FOR INVENTORY
07030 RESERVE FOR SPECIAL PURPOSES
07040 FUND BALANCE
07050 INVESTMENTS IN GENERAL FIXED ASSETS
07210 CONTRIBUTED CAPITAL
11100 LOCAL TAXES CURRENT
11101 LOCAL TAXES DELINQUENT
11400 PENALTIES & INTEREST ON TAXES
11900 OTHER TAXES
12100 AD VALOREM TAXES – INCLUDING DELINQUENT TAXES
12101 COUNTYWIDE TAX DELINQUENT
12400 PENALTIES & INTEREST ON TAXES
12800 REVENUE IN LIEU OF TAXES
12900 OTHER TAXES
13100 TUITION PATRONS – REGULAR DAY SCHOOL
13200 TUITION TOHER LEAS – REGULAR DAY SCHOOL
13500 TUITION FROM PATRONS - SUMMER SCHOOL
15100 INTEREST ON INVESTMENTS
15300 GAIN (LOSS) ON SALE OF INVEST
16100 LUNCH SALES TO PUPILS
16200 BREAKFAST SALES TO PUPILS
16300 SPECIAL SALES TO PUPILS
16400 LUNCH SALES TO ADULTS
16500 BREAKFAST SALES TO ADULTS
16600 SPECIAL SALES TO ADULTS
17100 ADMISSIONS
17300 PUPIL ORGANIZATION MEMBERSHIP DUES & FEES
17400 STUDENT FEES
17900 OTHER PUPIL ACTIVITY INCOME
17910 OTHER PUP ACT TAXABLE INCOME
19100 RENTALS
19200 CONTRIBUTION/DONATION PRIVATE SOURCES
19300 MEDICAID
19310 MEDICAID THERAPY ADJUSTMENT
19500 REFUND OF PY EXPENDITURES

19920 CANTEEN OPERATIONS
19930 RECEIPT - INSURANCE PROCEEDS
19940 RECEIPT – LEGAL SETTLEMENTS
19990 REV OTHER LOCAL SOURCES
21000 PYMTS FROM OTHER GOV UNITS
23100 PYMTS FROM NONPROFIT ENTITY
31030 STATE AID TO CLASSROOMS
31130 12 MONTH AGRICULTURE PROG
31160 EEDA – MISCELLANEOUS
31170 EEDA MIDDLE/HIGH SCHOOL
31180 EEDA CAREER SPECIALISTS
31230 FORMATIVE ASSESSMENT
31250 CAREER&TECH EDUC EQUIPMENT
31260 SUMMER READING CAMPS
31270 STUDENT HEALTH & FITNESS – PE TEACHERS
31280 HS THAT WORK/MAKING MS GRADES WORK
31290 CONSOLIDATED FUNDING
31310 HANDICAPPED TRANSPORTATION
31320 HOME SCHOOLING
31330 IDEA CONTINGENCY RESERVE
31340 CERDEP
31350 READING COACHES
31360 STUDENT HEALTH & FITNESS – NURSES
31420 PROGRAM AID – SCHOOL LUNCH
31600 EAA BUS DRIVER SALARY
31610 EAA BUS DRIVER FRINGE
31620 TRANS WORKERS COMPENSATION
31650 ECONOMIC EDUCATION DEVELOPMENT ACT – TRANSP
31720 CHILDREN'S EDUC ENDOWMENT
31770 SUMMER READING CAMPS
31800 EMPLOYER PORTION FRINGE BEN
31810 RETIREE INSURANCE
31850 NATIONAL BOARD SALARY SUPP
31860 STATE AID TO CLASSROOMS – TEACHER SALARY
31870 TEACHER SUPPLY
31890 TEACHER STEP
31930 EDUCATION LICENSE PLATES
31940 DIGITAL INST MATERIALS REV
31980 TECH PROF DEV REVENUE
31990 OTHER RESTRICTED STATE GRANTS
32990 OTHER UNRESTRICTED STATE GRANTS
33110 KINDERGARTEN
33120 PRIMARY
33130 ELEMENTARY
33140 HIGH SCHOOL
33150 TRAINABLE MENTALLY HAND
33160 SPEECH HANDICAPPED
33170 HOMEBOUND
33190 EFA UNDERPAYMENT
33210 EMOTIONALLY HANDICAPPED
33220 EDUCABLE MENTALLY HAND
33230 LEARNING DISABILITIES
33240 HEARING HANDICAPPED
33250 VISUALLY HANDICAPPED
33260 ORTHOPEDICALLY HANDICAPPED
33270 VOCATIONAL
33310 AUTISM
33320 HIGH ACHIEVING
33340 LIMITED ENGLISH PROFICIENCY
33400 HOLD HARMLESS
33500 RESIDENTIAL TREATMENT FACIL
33510 ACADEMIC ASSISTANCE
33520 PUPILS IN POVERTY
33530 DUAL ENROLLMENT REVENUE
33750 ED FOUNDATION SUPP
33920 NBC EXCESS EFA FORMULA
35020 ADEPT
35030 STATE AID TO CLASSROOMS
35040 LEVEL DATA REIMBURSEMENT
35050 SCHOOL TECHNOLOGY INITIATIVE
35070 AID TO DISTRICT – TECH REVENUE
35090 ARTS IN EDUCATION
35110 PROFESSIONAL DEVELOPMENT
35120 TECH PROF DEVELOP REVENUE
35130 CHILD NUTRITION
35180 FORMATIVE ASSESSMENT
35190 GRADE 10 ASSESSMENT
35250 CAREER & TECHNOLOGY EDUCATION EQUIPMENT
35260 SCIENCE KIT REFURBISHMENT
35280 INDUSTRY CERTIFICATIONS/CRED
35290 CAREER & TECH EDUCATION
35300 TRAINABLE/PROFOUNDLY MENTALLY DISABLED
35320 NBCT SALARY SUPPLEMENT
35330 TEACHER OF THE YEAR AWARDS
35340 PROF DEV ON STANDARDS (PDSI)
35350 READING COACH PD
35360 HEALTH & FITNESS – NURSE
35380 STUDNETS AT RISK OF SCHOOL FAILURE

35400 EARLY CHILDHOOD PROG (4K)
35410 CERDEP PROGRAM
35420 PRESCHOOL PROG CHILDREN WITH DISABILITIES
35440 HIGH ACHIEVING STUDENTS
35500 TEACHER SALARY INCREASE
35510 SALARY SUPP STATE SHARE
35550 SCH EMPLOYER CONTRIBUTIONS
35570 SUMMER READING PROG REV
35580 READING
35750 COMPETITIVE TEACHER GRANTS
35770 TEACHER SUPPLIES
35780 HS THAT WORK/MAKING MS GRADES WORK
35810 ELEMENTARY SCHOOL NURSE
35850 SPECIAL ED MOE REVENUE
35870 IDEA MFS
35900 REALLOCATION OF EIA FUNDS
35920 WORK-BASED LEARNING
35940 EEDA CAREER SPECIALIST
35950 EEDA PROF DEV REVENUE
35960 EEDA CAREER SPEC REVENUE
35970 AID TO DISTRICTS REVENUE
35980 FLEX COST SAVINGS
35990 OTHER EIA
36070 6-8 ENHANCEMENT
36100 K-5 ENHANCEMENT
36200 DIGITAL INSTRUCT MATERIALS
36300 K-12 TECHNOLOGY INITIATIVE
36700 SCHOOL SAFETY UPGRADES
36990 OTHER STATE LOTTERY PROG
38100 REIMB LOCAL PROPERTY TAX RELIEFT (TIER 1)
38200 HOMESTEAD EXEMPTION (TIER 2)
38250 REIMB PROP TAX RELIEF (TIER 3)
38300 MERCHANTS INVENTORY TAX
38400 MANUFACTURERS DEPREC REIMB
38900 OTHER STATE PROP TAX REVENUE
39910 ADEPT
39930 PEBA ON-BEHALF PAYMENTS
39940 NONEMPOLYER CONTRIBUTION REVENUES
39950 CARES CRF, ARC, LEAP, HOTSPOTS
39990 REV FROM OTHER STATE SOURCES
42100 PERKINS AID, TITLE I
42400 TUITION REIMBURSEMENT
43100 TITLE I, BASIC STATE GRANT
43150 AARA TITLE 1, BASIC STATE GRANT PROGRAMS
43310 ENHANCING EDUC THROUGH TECH
43410 LIMITED ENGLISH STUDENTS
43420 TEACHER INCENTIVE FUND
43500 STATE FISCAL STABILIZATION FUND
43510 SUPPORTING EFFECTIVE INSTR
44100 BASIC ADULT EDUCATION
45100 IDEA
45200 PRESCHOOL GRANST (IDEA)
45400 IDEA (ARRA 611)
45500 IDEA PRESCHOOL (ARRA 611)
45700 SC GATEWAYS REVENUE
48100 SCHOOL LUNCH & AFTER SCHOOL SNACKS
48300 SCHOOL BREAKFAST PROGRAM
48900 CN EMERCENCY OPERATION COST
48990 USDA TRANSPORTATION REBATE
49200 DRUG & VIOLENCE PREVENTION PROGRAM (TITLE IV)
49300 WORKFORCE INVESTMENT ACT
49310 ARP IDEA
49330 ARP IDEA PRESCHOOL
49370 ARP HOMELESS II
49710 CARES EXTRA COST PER MEAL
49730 CARES ARC & LEAP
49740 ARP ESSER III
49750 SC CARES ESSER I
49770 SC CARES ESSER II
49910 USDA COMMODITIES FOOD DISTRIBUTION
49920 US FOREST COMMISION REVENUE
49970 TITLE IV SSAE
49990 REV FROM OTHER FED SOURCES
51100 PREMIUM ON BONDS SOLD
51200 PROCEEDS OF GEN OBLIG BONDS
51210 PROCEEDS FROM INSTALL PURCH
51300 PROCEEDS OF REFUNDING DEBT
52100 TRANSFER FROM GENERAL FUND
52200 TRANS FROM SPEC REV FUND
52300 TRANS FROM SPEC REV EIA FUND
52400 TRANSFER FROM DEBT SERVICE
52500 TRANS FROM SCH BUILDING FUND
52600 TRANSFER FROM FOOD SERVICE
52700 TRANS FROM PUPIL ACT FUND
52800 TRANS FROM OTHER FUNDS – INDIRECT COST
53000 SALE OF FIXED ASSETS
59990 OTHER FINANCING SOURCES

Exhibit 4-D List of Pupil Activity Modifiers

Code	Description
7000	STUDENT ACTIVITY
7001	ACADEMIC TEAM
7002	AUTO TECH
7004	ANTHOLOGY
7005	ART
7006	ART FUNDRAISER
7007	ART NAHS
7008	ANIME CLUB
7009	ADVANCED PLACEMENT
7013	ARCHERY
7025	BANK ADJUSTMENTS
7026	BLOCK FM
7027	BIOMEDICAL
7031	BETA CLUB
7032	BETA CLUB 8TH
7033	BOOK CLUB
7053	CANTEEN
7054	CATE
7055	CLUBS
7056	CHORUS
7057	COFFEE
7058	COSMETOLOGY
7064	CLASS MISC
7066	CHALLENGE TEAMS
7067	CHEMISTRY
7071	CRIMESTOPPERS
7081	DISABILITIES
7082	DUKE ENERGY
7083	DANCE CLASS
7084	DUAL CREDIT
7085	DONATIONS
7086	DISABILITIES TMD
7087	DEBATE/SPEECH
7098	EVENTS
7099	ENVIRONMENTAL
7102	EXTENDED DAY
7119	FBLA SCHOLARSHIPS
7120	FBLA
7121	FCA
7122	FFA
7123	FCCLA/FACS
7124	FIELD TRIPS
7125	FIELD TRIP KINDERGARTEN
7126	FIELD TRIP 1ST
7127	FIELD TRIP 2ND
7128	FIELD TRIP 3RD
7129	FIELD TRIP 4TH
7130	FIELD TRIP 5TH
7131	FIELD TRIP 6TH
7132	FIELD TRIP 7TH
7133	FIELD TRIP 8TH
7134	FUTURE EDUCATORS OF AMERICA
7135	FUNDRAISER – GENERAL
7136	FENCING
7137	CULINARY CLUB
7141	4-H
7142	FRENCH CLUB
7144	FIELD TRIP RELATED ARTS
7157	GUIDANCE
7158	EARLY CHILDHOOD ED
7163	GRAPHICS
7164	GRANTS
7172	HOSA
7173	HS 101
7174	HUMAN RIGHTS CLUB
7180	AMBASSADORS
7181	INTERCLUB COUNCIL
7182	INSTRUCTIONAL STUDENT FEES
7183	INSTRUCTIONAL STUDENT FEE OVERPAY
7184	INSTRUCTIONAL STUDENT FEE DISCOUNTS
7185	INTEREST
7186	INTERACT
7187	ONLINE FEES
7190	VISUAL PERFORMING ARTS UNITED
7204	JUNIOR CLASS
7208	JR. CIVITAN
7229	KIDS FOR CANCER CLUB
7230	KEY CLUB
7231	KINDERGARTEN REGISTRATION
7238	KINDERGARTEN SNACKS 1
7239	KINDERGARTEN SNACKS 2
7240	KINDERGARTEN SNACKS 3
7241	KINDERGARTEN SNACKS 4
7242	KINDERGARTEN SNACKS 5
7243	KINDERGARTEN SNACKS 6
7244	KINDERGARTEN SNACKS 7
7245	KINDERGARTEN SNACKS 8
7246	KINDERGARTEN SNACKS 9
7255	LOST AND DAMAGED BOOKS

7258 LOCKER LOCKS
7270 MATH
7271 INVENT TEAM
7276 MISCELLANEOUS
7278 MODEL UN
7283 MOCK TRIAL
7293 NEWSPAPER
7297 OFFICE
7320 PARENT INVOLVEMENT
7321 PARKING FEE
7322 PAGEANT
7323 PE
7326 PICTURES
7329 PTO
7330 PUBLICATION FEE
7331 PAYROLL
7336 PROSTART
7349 RECOVERY
7354 ROTC
7357 ROBOTICS
7359 ROTARY
7360 RAK CLUB
7371 SUMMER SCHOOL
7376 WOMEN'S SELF DEFENSE
7379 SCHOOL STORE
7381 SCIENCE CLUB
7384 PROM
7385 SENIOR CLASS
7386 SNACKS 1
7387 SNACKS 2
7388 DIVERSITY CLUB
7390 SPANISH CLUB
7392 SUPPLEMENTAL BOOKS SS
7394 STUDENT COUNCIL
7395 SUNSHINE
7396 SUPPLEMENTAL BOOKS ENGLISH
7397 SUPPLEMENTAL BOOKS MATH
7398 STUDENT ASSISTANCE
7400 SPECIAL PROJECTS 6TH
7401 SPECIAL PROJECTS 7TH
7402 SPECIAL PROJECTS 8TH
7403 SPECIAL PROJECTS RELATED ARTS
7404 STAFF DEVELOPMENT
7405 SPEC PROJECTS KINDERGARTEN
7406 SPECIAL PROJECTS 1ST
7407 SPECIAL PROJECTS 2ND
7408 SPECIAL PROJECTS 3RD
7409 SPECIAL PROJECTS 4TH
7410 SPECIAL PROJECTS 5TH
7411 SAFETY PATROL
7412 SPECIAL SETTINGS
7413 SPIRIT CLUB
7416 TEACHER CADET
7421 TABLE TENNIS
7425 TECHNOLOGY
7426 THEATER ARTS
7427 TV STUDIO
7430 MEDIA CENTER BOOKS
7431 MEDIA CENTER SUPPLIES
7439 BOTANICAL CLUB
7440 ULTIMATE SPORT
7441 UNIFY
7457 WALK FOR WATER
7458 WEB
7459 WORK SKILLS
7472 YEARBOOK
7473 YOUNG REPUBLICANS
7474 YOUNG DEMOCRATS
7475 YOGA CLUB
7476 EXTRA CURRICULAR STIPENDS
7477 NATIONAL JR ART HONOR SOC
7478 GERMAN CLUB
7479 ENGINEERING
7480 CERTIFIED NURSING ASSISTANT
7481 SUMMER CAMP
7501 NATIONAL HONOR SOCIETY
7700 GENERAL ATHLETICS
7703 ATHLETIC FEE
7704 ATHLETIC FEE SCHOLARSHIPS
7705 BASEBALL
7710 BASKETBALL
7712 BASKETBALL GIRLS' FUNDRAISER
7713 BASKETBALL BOYS' FUNDRAISER
7715 CHEERLEADERS
7720 DANCE TEAM
7725 FOOTBALL
7726 FOOTBALL FUNDRAISER
7727 FLAG FOOTBALL
7730 GOLF
7735 SOCCER
7736 SOCCER BOYS' FUNDRAISER
7737 SOCCER GIRLS' FUNDRAISER
7740 SOFTBALL
7741 SOFTBALL FUNDRAISER
7745 LACROSSE
7746 LACROSSE GIRLS
7750 TENNIS
7751 TENNIS GIRLS

7755 TRACK
7756 TRACK FUNDRAISER
7760 VOLLEYBALL
7761 VOLLEYBALL BOYS
7765 WRESTLING
7766 WRESTLING FUNDRAISER
7767 SPORTING CLAYS
7770 CROSS COUNTRY
7775 SWIMMING
7776 WEB
7780 LEGACY
7781 BUSINESS CLUB
7782 SPECIAL OLYMPICS
7783 WIN
7784 ESPORTS
7800 BAND
7810 STRINGS
7901 ALL ON BOARD
8000 INNOVATION
8001 STRATEGIC PLANNING
8002 STUDENT PROJECTIONS
8181 CI3T
8190 STEAM
8651 NJROTC WAWF
8661 COPS
8826 SUMMER LUNCH AND LEARN
8920 COVID CALL CENTER
9000 READING TEACHERS
9001 READING COACHES
9002 SECONDARY LITERACY SPECIALISTS
9003 SCIENCE OF READING
9701 DOOR LOCKS
9702 WINDOW ENHANCEMENTS
9703 COMMUNICATION SYSTEMS

Exhibit 4-F List of Locations (DACs)

Code	Description
000	ADMINISTRATION
010	DISTRICT OFFICE
036	FORT MILL HIGH SCHOOL
037	FORT MILL MIDDLE SCHOOL
042	RIVERVIEW ELEMENTARY SCHOOL
043	FORT MILL ELEMENTARY SCHOOL
048	GOLD HILL ELEMENTARY SCHOOL
049	GOLD HILL MIDDLE SCHOOL
051	ORCHARD PARK ELEMENTARY SCHOOL
052	SPRINGFIELD ELEMENTARY SCHOOL
053	SPRINGFIELD MIDDLE SCHOOL
054	NATION FORD HIGH SCHOOL
055	PLEASANT KNOW ELEMENTARY SCHOOL
056	SUGAR CREEK ELEMENTARY SCHOOL
057	BANKS TRAIL MIDDLE SCHOOL
058	TEGA CAY ELEMENTARY SCHOOL
059	DOBY'S BRIDGE ELEMENTARY SCHOOL
060	PLEASANT KNOLL MIDDLE SCHOOL
061	CATAWBA RIDGE HIGH SCHOOL
062	RIVER TRAIL ELEMENTARY SCHOOL
063	KINGS TOWN ELEMENTARY SCHOOL
064	FOREST CREEK MIDDLE SCHOOL
065	FLINT HILL ELEMENTARY SCHOOL
066	FLINT HILL MIDDLE SCHOOL
067	PARADISE EARLY CHILDHOOD CENTER
075	OAK GROVE ACADEMY
100	BOARD OF EDUCATION
110	SUPERINTENDENT
115	INFORMATION SERVICES
120	CURRICULUM AND INSTRUCTION
121	FORT MILL VIRTUAL ACADEMY
130	SPECIAL SERVICES
140	STUDENT SERVICES
150	HUMAN RESOURCES
155	HR – EDUCATOR EFFECTIVENESS
160	FINANCE
170	PROCUREMENT
175	FACILITIES/OPERATIONS
180	TECHNOLOGY
185	TECHNOLOGY – INSTRUCTIONAL
190	INTERNAL SERVICES
200	MAINTENANCE
210	FOOD SERVICE
220	TRANSPORTATION
230	120 E ELLIOTT – NESBITT BLDG
240	CONSTRUCTION
250	COMMUNITY SERVICES
260	RIVERVIEW ATHLETIC COMPLEX
270	AQUATIC CENTER
700	MIDDLE SCHOOL SPORTS

Exhibit 8 District Procurement Card Policy

FORT MILL SCHOOL DISTRICT PROCUREMENT CARD POLICY

March 2023

Fort Mill School District
Procurement Card Policy

General

The Fort Mill School District (FMSD) may entrust an employee with the authority to use a FMSD Procurement Card and, in turn, the authority to expend District funds for off-the-shelf supplies, internet purchases, or emergency purchases needed by his/her school or department. With this authority rests the responsibility to follow the District Procurement Procedures. Failure to comply with these rules and procedures may result in removal of authority to serve as Cardholder, and in extreme cases, disciplinary action or termination for misappropriation of District funds.

Conditions

A. Employees may use the Procurement Card for any single procurement transaction less than $10,000 and a total monthly limit of $25,000.

UNDER NO CIRCUMSTANCES SHOULD AN EMPLOYEE SPLIT A PURCHASE INTO 2 OR MORE TRANSACTIONS TO KEEP THE TRANSACTION UNDER THE $10,000 THRESHOLD.

B. An employee may request a transaction or monthly limit increase by contacting the Procurement Department via email. The request should include the following information:

- What card will be used
- The name of the vendor
- The amount of the purchase
- Three (3) quotes, an appropriate exemption or a valid contract number
- The Procurement Department keeps a log of all approved limit increases

Note: Per the District Procurement Code, any purchase over $10,000 requires 3 quotes unless there is an exemption or valid contract. Any purchases over $25,000 requires a formal request for quote/bid/proposal unless there is an exemption or valid contract.

C. Emergency or Sole Source purchases: these types of purchases must follow the Emergency and Sole Source Procedures outlined in the FMSD Procurement Code; i.e., Submit forms to the Procurement Department for the appropriate sign-offs prior to purchase.

D. Employees must follow all other rules regarding Procurement Card policy (detailed in subsequent sections) including:

- Signing out of cards
- Approval/sign-off of purchase prior to actual purchase transaction
- Supporting receipts (a detailed receipt/invoice is required for all purchases)
- Applicable quotes must be attached with the receipt
- Sign-off on monthly bank statement

E. The District does not permit use of the Procurement Card for the following items:

- Cash advances
- Purchase of gift cards, stored value cards, pre-paid cards or other similar type cards
- Fuel purchases (except rental cars or school owned equipment with pre-approval from Department head)
- Personal purchases
- Meal purchases associated with District Travel
- Goods shipped to employee residence

F. If a personal purchase is inadvertently made on a card it will need to be ratified by the Procurement Department. Send an email to the Procurement office as soon as possible with the following information:

- The name of the card holder
- The name of the person who made the purchase
- The name of the company where the purchase was made
- The amount

The ratification form will be sent to the school/department for signatures and must be returned with a check made out to the Fort Mill School District for the amount of the purchase.

G. The Procurement Department monitors card purchases weekly via the online Bank of America Works system.

H. The District's outside independent audit firm also audits card purchases as part of the year-end audit.

Record Retention

Each school/location must maintain monthly card statements, receipts/invoices, authorization forms, and/or logs for 5 years.

Travel

A. The District permits use of procurement card for the following official travel expenses:

- Hotel
- Airline
- Registration
- Taxi/Uber/Lyft
- Parking
- Fuel (rental cars/District-owned vehicles only with approval from Department head)
- Rental Car (with approval from Department head prior to travel)

B. Employees using the card for travel must obtain administrator approval for travel expenses by completing the Authorization to Use Procurement Card Form and providing receipts for all expenses.

C. Any unauthorized travel usage will result in removal of the card from that school or department.

D. Employees must pay for their travel meals with personal funds and submit an Expense Report for reimbursement. The District will reimburse up to the approved daily per diem rates.

Card Holder (Principal/Department Head) Responsibilities

A. Secure the Procurement Card(s) at all times.

B. Approve purchases within budgetary limits.

C. Assure that there is a complete audit trail of all Procurement Card transactions from their location.

D. Provide receipts to the school/department bookkeeper upon returning to the site.

E. Assure that any employee entrusted with the Procurement Card follows the procurement card procedures.

F. Notify the District Procurement Department of lost/stolen cards within 24 hours.

- If traveling on personal business outside the immediate area; leave Procurement Card at home or work in a secure location.

G. If a card holder retires, resigns, or is released from duties, return the Procurement Card to the Procurement Department prior to last official work day. If the card is being used for recurring purchases, change to a valid card. It is the Dept Head/Principle's responsibility to notify the Procurement office within 5 days of the employment status change.

Bookkeeper Responsibilities

A. Obtain receipts for all purchases.

If an original detailed receipt/invoice is not available, the District is not liable. If an original detailed receipt/invoice is not available upon reconciliation of the monthly charges, the District will require personal payment from the employee who made the purchase.

B. Document the appropriate account number on receipt, the Authorization Form to Use Procurement Card or Procurement Card Log.

C. Sign off on all transactions in the Bank of America Works program WEEKLY.

Note: Calculate and add use tax to transactions in Works when applicable.

D. Maintain the Procurement Card Log or Authorization to Use Procurement Card Form (not both) for every purchase other than actual cardholder purchases.

Note: For record keeping/accounting purposes, the bookkeeper may choose to use the Procurement Card Log or Authorization to Use Procurement Card Form for the actual cardholder purchases also. However, this is not mandatory.

E. Obtain administrator approval/signature on the Procurement Card Log or Authorization to Use Procurement Card Forms. ***NO EXCEPTIONS.***

F. Require any employee (other than the cardholder) to complete the Employees Given Access to Purchase Card.

BOA Statement Procedures

A. The bookkeeper will print the monthly statements from Global Card Access.

B. The bookkeeper matches each transaction per the statement to the supporting detailed receipt/invoice and then forwards the statement along with all supporting documentation to the Administrative Assistant to the Associate Superintendent for Finance and Operations/Chief Financial Officer.

C. The Finance Department performs an audit by checking that each transaction per the statement has the supporting receipts/invoices and verifies that use tax was added to those transactions when applicable.

D. The Administrative Assistant to the Associate Superintendent for Finance and Operations/Chief Financial Officer returns the statements to the schools/departments after completion of the audit.

E. Procurement reviews and signs the master Bank of America Statement to ensure Procurement Procedures are being followed.

Exhibit 9-A New Vendor Setup Form

FORT MILL SCHOOL DISTRICT VENDOR INFORMATION FORM

COMPANY NAME: _____

ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP:** _____

PAYMENT/REMIT ADDRESS if different from above: _____

CITY: _____ **STATE:** _____ **ZIP:** _____

CONTACT NAME: _____

TELEPHONE: _____ **FAX:** _____ **E-MAIL:** _____

ARE YOU A CERTIFIED MINORITY BUSINESS ENTERPRISE?

☐ **YES** ☐ **NO**

IF YES, PLEASE PROVIDE STATE(S) OF CERTIFICATION: _____

AND YOUR CERTIFICATION NUMBER(S): _____

NAME & TITLE (PRINT): _____

SIGNATURE: _____ **DATE:** _____

Send completed and signed form with a copy of W-9 to Fort Mill School District.

Exhibit 9-B Travel Reimbursement Form

FORT MILL SCHOOL DISTRICT

Conference Title _____

Place of Conference _____

Dates of Conference _____ To _____

EXPENSE REPORT

EMPLOYEE NAME: _____ SCHOOL _____

Must be your legal name *LAST NAME* *FIRST NAME* *MIDDLE INITIAL*

HOME ADDRESS: _____

PURPOSE OF EXPENSE: _____

DATE	DESCRIPTION	Depart Time Arrive Time	TRANSPORTATION OR MILEAGE**	LODGING	MEALS List meals each Day (B, L, D)	OTHER	TOTAL
Column Totals							$

No personal expenses. **Examples:** (Phone calls not related to business, alcoholic beverages, spouse or guest expenses)

Total: $_____

Based on Federal Guidelines

NOTE: MILEAGE RATE EFFECTIVE 1/1/26
$.725/MILE

Meal Allowances	*Charleston Top 10 Major US Cities **	*Columbia Myrtle Beach*	*Hilton Head*	*All Other Localities*
Breakfast	$23.00	$18.00	$20.00	$16.00
Lunch	$26.00	$20.00	$22.00	$19.00
Dinner	$38.00	$31.00	$33.00	$28.00
Total Per Diem	$87.00	$69.00	$75.00	$63.00

** Includes: New York, Los Angeles, Chicago, Houston, Phoenix, Philadelphia, San Antonio, San Diego, Dallas, & Jacksonville*

Map Directions must be attached for mileage reimbursement. Text only, no map required

ORIGINAL DETAILED RECEIPTS MUST BE ATTACHED TO EXPENSE FORM

Per IRS guidelines, reimbursement of meals must involve overnight stay. Please include Conference Agenda for meal reimbursement.

Employee Signature _____ Date _____

Admin. Approval _____ Date _____

Account Number to Charge _____ Amount $_____

Account Number to Charge _____ Amount $ _____

A/P Only: I.V. DATE: _____ Initials: _____

Revision date: 1/5/26

Exhibit 10-A Direct Deposit Authorization Form

Direct Deposit Agreement Form

Authorization Agreement

Employee Name:	Last 4 of Social:
Please choose the Action Requested: □ New Enrollment □ Change Existing Primary Account	

I hereby authorize Fort Mill School District to initiate automatic deposits to my account at the financial institution named below. I also authorize Fort Mill School District to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold Fort Mill School District responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until Fort Mill School District receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to the Payroll Department.

Account Information

Name of Financial Institution: _____

Routing Number: _____

Account Number: _____ ☐ Checking | ☐ Savings

Signature

Authorized Signature:	Date:
FMSD provides Direct Deposit Receipts via email. If you do not have, or choose not to use your FMSD email address, please provide one here:	

Please attach a voided check or bank information sheet and return this form to the Payroll Department.

Exhibit 10-C Emergency Pay Procedures

FORT MILL SCHOOL DISTRICT #4

EMERGENCY PAY PROCEDURES

General:

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

Authorization To Work:

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

Approval Process:

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

Timesheets:

Timesheets must be used to document hours worked during a declared emergency. All employees who worked during a declared emergency must complete a timesheet within normal payroll deadlines.

- ***Timesheet Requirements***
  The following fields are required and must be completed by the employee:
  - ❖ School/Department Name – if the employee worked at a location other than their home location, the name of location where the work was performed must be entered in this field.
  - ❖ Employee name – name must be printed
  - ❖ Employee signature
  - ❖ Hours worked
  - ❖ Hourly rate
  - ❖ Emergency related essential tasks performed – describe the work performed in the notes field

Make-Up Time:

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

Compensation

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

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

- Employees will be paid for normally scheduled work hours and any eligible overtime as required by Fair Labor Standards (FLSA).
- Any Critical or Essential personnel may be eligible for an additional bonus/premium rate at the discretion of the Superintendent.

Exceptions:

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

Absenteeism During a Declared Emergency:

If an employee is absent during a declared emergency, the absence should be handled in the following manner:

Pre-approved Vacation

- If the District was officially closed due to a declared emergency while an employee was on a pre-approved vacation, the employee will receive an adjustment (credit) for the number of hours/days the District was closed during the emergency.

Sick

- If an employee is out sick during a declared emergency and the District is closed, the employee will receive credit for the number of hours/days the District is closed during the emergency.

Personal Leave

- If an employee is out on personal leave during a declared emergency and the District is closed, the employee will receive credit for the number of hours/days the District is closed during the emergency.

Leaves

- Paid Leave – if an employee is out on a paid leave during a declared emergency and District is closed, the employee will receive a credit for hours/days the District was closed. The credit will be applied towards the type of absence used for the leave.

- Unpaid Leave (Active status) – if an employee is out on an unpaid leave but is still in an active employment status, the absence will be adjusted and the employee will receive compensation for the hours/days the District was closed.
- Unpaid Leave (Inactive status) – if an employee is out on an unpaid leave and is in an inactive employment status, the employee will not receive compensation for any hours/days the District was closed due to the declared emergency.