

Business Procedures Manual

Effective July 1, 2026

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INTRODUCTION

This manual was prepared by the Division of Business Services. Its sole purpose is to provide instructions and guidance for all Schools/Departments of Rock Hill Schools, York County District Three. All policies and procedures within the manual were established in accordance with Board Policy and are compliant with State and Federal Regulations. All personnel of Rock Hill Schools must adhere and follow all policies and procedures outlined in the manual.

Procedures have been organized by subject area with subjections in each area. The Table of Contents (electronic version only) has been designed for users to go directly to the subject area needed without scrolling through the manual. This can be done by double clicking on the desired section or topic Table of Contents. Any forms inserted in the manual should not be removed and serves solely for a reference. All forms can be obtained from the district website or by contacting each department.

An electronic copy of this manual is available on the district's website. Any printed copies should remain on the property of Schools/Departments of Rock Hill Schools, York County District Three. Updates will be electronically distributed and should replace amended sections and include additions. Users should ensure that any printed copies are current with the most recent policy and procedures.

All revisions, suggestions, or questions concerning this manual should be addressed to the Chief Financial Officer at the District Office: (803) 981-1013.

Revisions to policies and procedures must be approved by the Chief Financial Officer

BUSINESS SERVICES CONTACT INFORMATION

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FORM REMITTANCE BY PERSON/DEPARTMENT

Form	Person/Department
Absences	Payroll
Budget Transfers	Cathy Nader Cameron Reid - Special Revenue Mollie Colburn - Federal Funds
Invoices	Accounts Payable
Journal Entries	Cathy Nader Cameron Reid - Special Revenue Mollie Colburn - Federal Funds
Requests for Reimbursement	Tish Brannen
Requests for Services Performed	Rhonda Reeves
Capital Purchase Orders	Bobby Barnes
Time Sheets	Payroll
Travel Forms	Tish Brannen
W-4s	Payroll
W-9s	Procurement

SECTION I - ACCOUNTING

1.1 General Information

The District accounting structure was developed on a governmental fund basis. The State Department of Education has mandated the account structure used by all school districts in the State of South Carolina 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 accounts.**

1.2 Account Number Structure

The following information outlines the account number structure and explains each component in detail:

FUND XXX 100	FUNCTION XXX 114	OBJECT XXXX 0410	MODIFIER XXX 000	LOCATION XXX 038
100's General Fund	100's Instruction	100's Salaries	Used to further specify areas within a department or location	Each school or department is assigned a location code.
200's Federal Revenue	200's Support	200's Benefits		
300's State EIA Fund	300's Community Service	300's Purchased Services	See Finance for a list of Modifiers	
400's Debt Service	400's Other (Transfer)	400's Supplies/Materials		
500's Building Fund	500's Debt Service	500's Capital Outlay		
600's Food Service		600's Other Objects		
700's Pupil Activity		700's Transfers		
800's District Named				
900's Restricted Funds				

FUND: This three-digit code identifies the grant or allocation of money that has been awarded to the district. It identifies the source of the fund. *(See Exhibit 1-A for summary of funds.)*

100 General Fund – used for general operation of the school district; revenue comes from local and state.

200 Special Revenue – revenue received from Federal Government

300 State EIA– revenue received from 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 facilities.

600 Food Service Fund

700 Pupil Activity Funds – The principal is responsible for ensuring that the assets reported in these funds are used only for intended purposes and by those to whom assets belong.

800 Designated by the District – Donations and local grants are included in this fund.

900 Special Revenue – revenue received from State Government.

FUNCTION: This three-digit code identifies the department or group of employees or students (the user or audience) who will benefit from the funds. *(See Exhibit 1-A for definition of each function code.)*

Examples: 111 Kindergarten
137 Pre-School Handicapped

OBJECT: This four-digit code identifies the type of service or item obtained. **Particular attention should be paid to the assignment of an object code**. There are basically six different object classifications, and then sub-classifications within each of the six. **When assigning an account number for an expenditure, use the sub-classification which relates to the specific classification.** *(See Exhibit 1-B for definition of each object code.)*

Object Classifications:

1. 100's – Salaries
2. 200's – Fringe Benefits
3. 300's – Purchased Services
4. 400's – Supplies
5. 500's – Capital
6. 600's – Other

Using Sub-Classifications:

Examples: 0110 Teacher Salaries
0410 Supplies and Materials

MODIFIER: This three-digit code is not mandated by the state and is used by the district for more detailed identification of an expenditure. All accounts budgeted at the school level have a modifier of "000" except for the following:

001 - Specific Allocations (SRO/Substitutes)
002 - Mail
071 - Athletic Support (Middle Schools)
090 - Related Arts/Fine Arts (Excluding Band)
150 - Kindergarten Snacks (Elementary Schools)
203 - Field Trips (Middle Schools)
213 - Athletic Support (High Schools)
216 – Band

Substitutes (Subs):
Function-modifier

0314-001 - For Subs covering vacation, short-term sick leave and professional development not paid for by another department - **the schools have control over in their operating budget.**

0314-444 - Long Term Kelly Subs
0314-888 - Subs filling in for a vacancy until a person is hired to fill the vacancy

Note: 444, 666, and 888 are paid for by another department and not out of a schools' operating budget.

Pupil Activity accounts do not have a budget. Please contact Business Services for a complete listing of available modifiers.

Examples: 203 Field Trips – Pupil Activity Fund
212 Football – Pupil Activity Fund

LOCATION: This three-digit code identifies the school or department spending the money.

Examples: 036 ATC
066 Operations

EXHIBIT 1-A: DEFINITION OF FUNCTION CODES

FUNCTION

Function means the action a person takes or the purpose for which a thing exists or is used. The function describes activities for which services or material objects are acquired. The activities of a school district are classified into five (5) broad functional areas: Instruction, Supporting Services, Community Services, Non-programmed Charges and Debt Services. Functions are further broken down into sub-functions and service areas which are subsequently subdivided into areas of responsibility.

Since all expenditure accounts are not allowed in each fund type, please refer to Table 4, in the "Chart of Accounts", to determine the appropriate accounting for expenditures. Function and Object level detail reporting requirements (by fund type) may be found in the annual *Single Audit Guide* published by the South Carolina Department of Education.

INSTRUCTION

100 INSTRUCTION - Activities dealing directly with the teaching of students or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, computer, the Internet, multimedia, telephone, and correspondence that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

GENERAL NSTRUCTION

110 GENERAL INSTRUCTION - Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. General Instruction program elements include pre-school, primary, elementary, high school, and vocational education.

111 Kindergarten Programs – Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and which normally may be achieved during the kindergarten years. These are defined by applicable State laws and regulations.

112 Primary Programs (Grades one through three) – Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the school years one through three.

113 Elementary Programs (Grades four through eight) – Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and various career clusters, and which normally may be achieved during the school years four through eight.

114 High School Programs (Grades nine through twelve) - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationship with society and various occupations and/or professions which normally may be achieved during the school years nine through twelve.

115 Career and Technology Education (Vocational) Programs – Learning experiences concerned with offering training in one or more skilled or semiskilled trades or occupations as a supplement to the high school program.

116 Career and Technology Education (Vocational) Programs – Middle School. Learning experiences for middle school students with training offered in one or more skilled or semiskilled trades or occupations.

117 Driver Education Program (Optional) – Learning experiences concerned with offering training in the safe and efficient operation of a motor vehicle as a supplement to the high school program.

118 Montessori Programs – Learning experiences concerned with hands-on, discovery approaches to learning where students work at their own pace.

EDUCATIONAL PROGRAMS

120 EXCEPTIONAL PROGRAMS – Instructional activities designed primarily to deal with students having special needs. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The Exceptional Program areas include services for kindergarten, primary, elementary, and high school students in the following classifications:

121 Intellectual Disability-Mild – Instructional activities provided to children whose intellectual limitations require specialized instruction to enable them to function socially and economically.

122 Intellectual Disability-Moderate/Severe – Instructional activities and training programs for children of legal school age, who have been identified as having a mental capacity below that of those considered educable, to assist them in becoming self-sufficient. (Students with severe intellectual disabilities are included in this function.)

123 Orthopedic Impairment – Instructional activities and programs provided for students who have physical impairments which interfere with normal functions of the bones, joints, or muscles to such an extent as to require special facilities and instructional methods.

124 Visual Impairment – Instructional activities and learning experiences provided for students who have no vision or whose visual limitations result in educational handicaps.

125 Deaf/Hard of Hearing – Instructional activities and learning experiences provided for children four years old or older who are professionally certified as having hearing deficiencies.

126 Speech Language Impairment – Instructional activities and learning experiences for students with speech and language impediments which interfere with or limit the individual's ability to formulate, express, receive, or interpret oral language.

127 Specific Learning Disabilities – Instructional activities and learning experiences provided for students who exhibit a disorder in one or more of the basic psychological processes involved in understanding or using spoken and/or written communication.

128 Emotional Disability – Instructional activities and learning experiences provided to students who demonstrate adequate intellectual potential, but whose learning is impaired by emotional, motivational, or social disturbances.

129 Coordinated Early Intervening Services (CEIS) – These funds are used to address issues of substantial disproportionality. These services are provided to students in pre-K through grade 12 (with a particular emphasis on students in pre-K through grade three) who are not currently identified as needing special education or related services, but who need additional academic and behavior supports to succeed in a general education environment.

PRESCHOOL PROGRAMS

130 PRESCHOOL PROGRAMS – Instructional activities and learning experiences provided for children from birth to five years old.

131 Preschool Speech Disability (5-Year-Olds) - Instructional activities and learning experiences provided for five-year-old preschool children with speech disabilities.

132 Preschool Disability- Itinerant (5-Year-Olds) – Instructional activities and learning experiences provided by the school district to five-year-old preschool students with disabilities at the school level.

133 Preschool Disability -Self-Contained (5-Year-Olds) – Instructional activities and learning experiences provided at the school level for five-year-old preschool students with disabilities in self-contained environments.

134 Preschool Disability-Homebased (5-Year-Olds) – Instructional activities and learning experiences provided for five-year-old preschool with disabilities in their homes.

135 Preschool Speech Disability (3- and 4-Year-Olds) Instructional activities and learning experiences provided for three- and four-year old preschool students with speech disabilities.

136 Preschool Disability-Itinerant (3- and 4-Year-Olds) – Instructional activities and learning experiences provided by the school district to three- and four-year old preschool students with disabilities at the school level.

137 Preschool Disability-Self-Contained (3- and 4-Year-Olds) – Instructional activities and learning experiences provided at the school level for three- and four-year-old preschool students with disabilities in self-contained environments.

138 Preschool Disability Home-based (3- and 4-Year-Olds) – Instructional activities and learning experiences for three- and four-year-old preschool students with disabilities in their homes.

139 Early Childhood Programs – Early childhood development programs for children from birth to four years old who have indicated significant readiness deficiencies. Only instructional costs are included here. Any childcare or custodial services provided should be recorded in Function 350-Custody and Care of Children.

SPECIAL PROGRAMS

140 SPECIAL PROGRAMS – Instructional activities and programs designed to meet the educational needs of exceptional students in the following areas:

141 Gifted and Talented Academic – Instructional activities provided for students who possess demonstrated or potential abilities for high performance in academic areas. (See Function 148 for definition of Gifted and Talented Artistic.)

142 Disadvantaged – Instructional activities provided for students who are classified as disadvantaged according to the guidelines established by the vocational education program. This functional area is a direct correlation to the Vocational Education Disadvantaged Program.

143 Advanced Placement – Instructional activities required to support advanced placement courses in all secondary schools which enroll an adequate number of academically talented students to support the course. Students successfully completing the Advanced Placement requirements receive credit in postsecondary public colleges.

144 International Baccalaureate – Expenditures for students in the IB Diploma Programme (DP) aged 16-19, in an academically challenging and balanced programme of education with final examinations that prepares students for success at university. Also include students in the IB Career-Related Programme (CP) aged 16-19 that incorporates the vision and educational principles into a unique offering specifically designed for students who wish to engage in career related learning.

145 Homebound – Instructional activities provided for students who cannot attend school, even with the help of transportation, wherever they may be confined. A physician must certify that the student is unable to attend school but may profit from instruction given in the home or hospital.

147 Full Day 4-K – Instructional activities designed to serve at risk 4-year-olds in a full day academic program.

148 Gifted and Talented Artistic – Instructional activities provided for students identified as having demonstrated or potential abilities for high performance in one or more of the following artistic areas: dance, drama, music, and visual arts.

149 Other Special Programs – Other instructional activities provided for dropouts, migrants, delinquents, parentally placed private school children, and others who are not served in one of the preceding instructional programs.

DISTRICTWIDE ACCOUNTS

150 DISTRICTWIDE ACCOUNTS – Nominal accounts used to record expenditures in specified funds for objects not attributable to one function and which must be distributed at year-end.

151 Districtwide General/Exceptional – A nominal account used in the General Fund to record expenditures only for Objects 300 – 600 (Purchased Services, Supplies, Capital Outlay, and Other) which are not attributable to one function. The expenditures recorded in this function are to be distributed at

year-end by a method recognized by the State Department of Education as appropriate and the account must be adjusted to zero.

OTHER EXCEPTIONAL PROGRAMS

160 OTHER EXCEPTIONAL PROGRAMS – Other instructional activities, not included in the Function 120 or 140 series, designed primarily to deal with exceptional students. Students and programs are classified as provided by the Defined Program and must meet any other criteria of the State Department of Education. The exceptional program areas include services for kindergarten, primary, elementary, and high school students in the following classifications:

161 Autism – Instructional activities and learning experiences for students who have been diagnosed as being autistic.

162 Limited English Proficiency – Instructional activities and learning experience for students aged 3 through 21 enrolled in an elementary school whose native language is a language other than English whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the individual the ability to meet the state's proficient level of achievement on state assessments, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society.

SUMMER SCHOOL PROGRAMS

170 SUMMER SCHOOL PROGRAMS – Instructional activities for students offered outside the regular school term.

171 Primary Summer School – Instructional activities offered outside the regular school term for students in Grades One through Three.

172 Elementary Summer School – Instructional activities offered outside the regular school term for students in Grades Four through Eight.

173 High School Summer School – Instructional activities offered outside the regular school term for students in Grades Nine through Twelve.

174 Gifted and Talented Summer School – Instructional activities offered outside the regular school term for eligible students identified as gifted and/or talented. (See related Functions 141 and 148.)

175 Instructional Programs Beyond Regular School Day – Expenditures for instructional activities designed to provide learning experiences for students through additional educational programs offered beyond the regular school day.

ADULT/CONTINUING EDUCATION PROGRAMS

180 ADULT/CONTINUING EDUCATION PROGRAMS – Instructional activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having completed or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning, prepare students for a post-secondary career, prepare students for post-secondary education programs, upgrade occupational competence, prepare students for a new or different career, develop skills and appreciations for special interest, to enrich the aesthetic qualities of life, or to enable parents to enhance their child's development.

181 Adult Basic Education Programs – Instructional activities concerned with the fundamental tools of learning for adults who have never attended school, or whose formal schooling was interrupted and who need the knowledge and skills necessary to raise their level of education, to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens.

182 Adult Secondary Education Programs – Instructional activities designed to develop knowledge, skills, appreciations, attitudes, and behavioral characteristics considered necessary for adults who, having completed or interrupted formal schooling, have accept adult roles and responsibilities and are preparing for postsecondary careers and/or post-secondary education programs.

183 Adult English Literacy (ESL) – Instructional activities specifically designed for immigrants and other limited English proficient persons that provide an integrated program of services incorporating English literacy with civics education.

184 Post-Secondary Programs – Instructional activities concerned with the skills and knowledge required to prepare learners for immediate employment in an occupation or cluster of occupations, upgrade occupational competence, prepare students for a new or different career, or for preparation for post-secondary education programs. State funds only.

185 Vocational Adult Programs – Vocational Instructional activities for adults who are involved in a secondary education program.

187 Adult Education Remedial – Instructional activities designed to provide remedial instruction to adult education students identified as having deficiencies in basic skills areas of reading, writing, and mathematics.

188 Parenting/Family Literacy – Instructional activities associated with the education of families. Programs in parenting/family literacy programs provide training and support services that enable parents to enhance their child's development.

189 Early Childhood Parenting Program – Instructional programs for families whose children participate in the Early Childhood Education Pilot Program.

PUPIL ACTIVITY

190 Instructional Pupil Activities – Financial transactions related to school-sponsored pupil and interscholastic activities. Only instructionally oriented activities and purchases are recorded in this function. Examples would include student participation in academic decathlons and foreign language declamation competitions and stipends for non-athletic club sponsors.
191

SUPPORT SERVICES

200 SUPPORT SERVICES. Supporting services provide administrative, technical, and personal (such as guidance and health), and logistical support to facilitate and enhance instruction.

SUPPORT SERVICES - STUDENTS

210 SUPPORT SERVICES – STUDENTS: Activities designed to assess and improve the well-being of students and supplement the teaching process.

211 Attendance and Social Work Services – Services and activities which are designed to improve student attendance at school and which attempt to prevent or solve student problems involving the home, the school, and the community. Registration activities for adult education programs are included here. Some examples of other services to be reported within this function code are supervision services, attendance services, and student accounting services.

212 Guidance Services – Services and activities designed to provide counseling to students and parents, provide consultation with other staff members on learning problems, assist students in personal and social development, assess the abilities of students, assist students as they make their own educational and career plans and choices, provide referral assistance, and work with other staff members in planning and conducting guidance programs for students. Includes activities for compiling, maintaining, and interpreting cumulative records of individual students such as standardized test results and school performance.

213 Health Services – Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.

214 Psychological Services – Activities include administering psychological tests and interpreting the results, gathering, and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological testing, behavioral evaluation, and planning and managing a program of psychological services.

215 Exceptional Program Services – Activities which have as their purpose the identification, assessment, and placement of students with impairments such as speech, hearing, language, visual and orthopedic handicaps.

216 Career and Technical – Education Placement Services. Activities concerned with the placement of CATE students in jobs. Use only in relationship to the CATE Function 115.

217 Career Specialist Services – Services and activities designed to assist school counselors and students in identifying and accessing career information, assist students in the exploration of career clusters, and assist students with the implementation of the district's student career plan or individual graduation plan.

SUPPORT SERVICES - INSTRUCTIONAL STAFF

220 SUPPORT SERVICES – INSTRUCTIONAL STAFF: Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

221 Improvement of Instruction Curriculum Development – Activities designed to assist instructional staff in preparing curriculum materials, developing a curriculum which stimulates and motivates students. Instructional technology personnel and Assistant Superintendents of Instruction should be charged here. (Do not include in-service training in this function. See Function 224.)

222 Library and Media Services – Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other materials, planning the use of the library by students, teachers and other members of the instructional staff, and guiding individual in their use of library materials.

223 Supervision of Special Programs – Activities associated with the overall supervision, coordination, and direction of special programs. These activities include Title I Coordinators, Adult Education Coordinators, SSI Coordinators, etc.

224 Improvement of Instruction In-service and Staff Training – Costs related to receiving training by members of the instructional staff during the time of their service to the school system or school. Activities include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, in services consultant fees, and transportation related to in-services. In-service training for non-instructional staff should be charged to the appropriate function. (e.g., Food Service staff training should be charged to Function 256.)

SUPPORT SERVICES - GENERAL ADMINISTRATION

230 SUPPORT SERVICES – GENERAL ADMINISTRATION: Activities concerned with establishing and administering policy in connection with operating schools or the school district. (Do not include the Chief Business Official and his/her activities here. See Function 252.)

231 Board of Education – Activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.

232 Office of Superintendent – Activities performed by the superintendent and deputy, associate, or assistant superintendents, in the direction and management of all affairs of the school district. This program area includes all personnel and materials in the Office of the Superintendent.

233 School Administration – Activities concerned with overall administrative responsibility for a single school or a group of schools. Included are the activities performed by the principal, assistant principals, and other assistants in the supervision of all operations of the school. Clerical staff for these activities are included.

SUPPORT SERVICES - FINACNCE AND OPERATIONS

250 SUPPORT SERVICES – FINANCE AND OPERATIONS: Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the school district. This function also includes the acquisition of facilities, the operation and maintenance of plant, and fiscal and internal services necessary for operating all schools. Includes the Chief Business Official and the activities for this position are in Function 252.

251 Student Transportation (Federal/District Mandated) – Activities concerned with the conveyance of students from home to school to home or to an alternate school district facility to attend instructional classes on a repetitive basis as provided by federal statute or by the district's school board. No state funding is provided to the district to offset the expenses for providing the transportation service.

252 Fiscal Services – Activities concerned with the fiscal operation of the school district. This function includes budgeting, receiving, and disbursing, financial accounting, payroll, inventory control, and managing funds.

253 Facilities Acquisition and Construction – Activities concerned with the acquisition of fixed assets including land and buildings, remodeling and construction of buildings, additions to buildings, initial installation or extension of service systems and other built-in equipment, and improvement to sites.

NOTE: Generally, this function is limited to the Capital Projects Fund. See Object 580 for accounting exceptions for mobile classroom expenditures.

254 Operation and Maintenance of Plant – Activities concerned with the keeping the physical plant open, comfortable, and safe for use, and the grounds, buildings, and equipment in working condition. Exclude activities which maintain security in schools, on school grounds, and in the vicinity of schools. Expenditures for these activities should be reported in Function 258.

255 Student Transportation (State Mandated) – Activities concerned with the conveyance of students from home to school as provided by state law. (See Functions 251 and 271 for pupil transportation costs not provided by state law.)

256 Food Services – Activities concerned with providing food to students and staff. This includes the preparation and serving of regular and incidental meals, breakfasts, lunches, or snacks in connection with school activities and the delivery of food. This function is limited in use to the Food Service Fund.

257 Internal Services – Activities concerned with buying, storing, and distributing supplies, furniture, and equipment, and those activities concerned with duplicating and printing for the school district.

258 Security – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarms, metal detectors, security guards, and similar security items.

259 Internal Auditing Services – Activities concerned with verifying the account records, which includes evaluating the adequacy of the internal control system, verifying, and safeguarding assets, reviewing the reliability of the accounting and reporting systems, and ascertaining compliance with established policies and procedures.

SUPPORT SERVICES - CENTRAL

260 SUPPORT SERVICES – CENTRAL: Activities, other than general administration, which support each of the other instructional and support services programs.

261 Head of Component Unit – The head of an organizational unit existing one level below the chief executive office unit or the Superintendent's Office, LEAs should capture the head of component units in function code 261. However, LEAs whose 135-day ADM is 2,000 students or less may decide to capture the head in the function that currently shows the job duties of the specific office (i.e. function 252 for the Chief Business Officer). If the head of

the component is performing more management duties that actually performing day to day operations, use function 261.

262 Planning – Includes activities on a system-wide basis associated with conducting and managing programs of planning, research, development, evaluation, and statistics (activities concerned with gathering data) for a school district. (Includes activities related to the districts strategic plan and school renewal plans).

263 Information Services – Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, or the general public through direct mailing, the news media, or personal contact.

264 Staff Services – Human resource activities concerned with maintaining an efficient staff for the school system including such activities as recruiting and placement, staff transfers, and staff accountability.

265 Sub-Awards in Excess of $25,000 – A subcontract or sub-grant awarded to a subrecipient in which the amount exceeds $25,000.

266 Technology and Data Processing Services – Activities concerned with preparing data for storage and retrieval for reproduction as information for management and reporting. Includes technology services for activities related to computer operations, supervision of data processing, systems analysis services, and programming services. Also includes operations services related to scheduling, maintaining, and producing data. (Include contracted vendor support her.) This function category also encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

SUPPORT SERVICES – PUPIL ACTIVITY

270 SUPPORT SERVICES – PUPIL ACTIVITY: Used to record financial transactions related to non-instructional school-sponsored student and interscholastic activities.

271 Pupil Services Activities – Expenditures for non-instructional school-sponsored activities, such as Athletic competitions, cheerleading activities, band activities, chorus activities, and other related inter- scholastic activities outside the regular instruction program. Coaching supplements and salaries and support for Athletic Directors are charged here. (Pupil transportation for field trips and other transportation costs not provided by state law are included in this function.)

272 Enterprise Activities – Self-supporting activities operated in a manner similar to private business enterprises, where the stated intent is that the costs are financed or recovered primarily through user chargers. Examples are a school bookstore or canteen. Food Services expenditures should NOT BE CHARGED HERE but rather to Function 256.

273 Trust and Agency Activities – Financial transactions related to funds held by the school district in a trustee capacity or as an agent for student organizations and clubs.

COMMUNITY SERVIVES

300 COMMUNITY SERVICES. Activities which are not directly related to the provision of education for students. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the school district for the community.

320 Community Recreation Services – Activities concerned with providing recreation for the community. Included are activities such as organizing and supervising playgrounds, the operation of community swimming pools, and other recreational programs.

330 Civic Services – Activities concerned with providing services to civic organizations. This area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

340 Public Library Services – Activities pertaining to the operation of public libraries y a school district, or the provision of library services to the general public through the school library.

350 Custody and Care of Children – Activities pertaining to the provision of programs for the custodial care of children in child-care centers which are not part of or directly related to the instructional program and where the attendance of children is not included in the attendance figures for the school district.

360 Welfare Services – Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate government entity. These needs include stipends for school attendance, salaries paid to students for work performed (whether for the school district or for an outside concern), and for clothing, food, or other personal needs.

370 Non-public School Services – Services to a school established by an agency other than the State, subdivision of the State or the Federal Government, which usually is supported primarily by other than public funds. This includes activities related to instructional and support services.

390 Other Community Services – Services provided to the community which cannot be classified under the preceding areas.

OTHER CHARGES

400 OTHER CHARGES – Intergovernmental expenditures and conduit-type payments (outgoing transfers) to other school districts or administrative units in the state and transfers from one fund to another in the school district.

INTERGOVERNMENTAL EXPENDITURES

410 INTERGOVERNMENTAL EXPENDITURES – Payments to school districts, generally for tuition and transportation, for services rendered to pupils residing in the paying school district.

411 Payments to State Department of Education – Reimbursement of unexpended funds for restricted grants, payments for local Medicaid matching funds, and payments made by school districts as adjustments resulting from State Department of Education financial audits.

412 Payments to Other Governmental Units – Payments made for services such as tuition, transportation, and special education services rendered to students residing in the paying district. Also included are payments made to other state agencies such as the State Retirement System for school employees' benefits and reimbursements of unexpected funds for restricted grants passed through the Office of the Governor.

413 Payments to Non-public Schools – Conduit-type payments made by school districts to non-public schools within the state for instructional and support services rendered to pupils. (Title I funds paid directly to nonpublic schools that provide student services are included here.) Medicaid Payments to State Department of Education

414 Payments to Nonprofit Entities (For First Steps)

415 LEA Payments to Public Charter Schools – Payments made by school districts to public charter schools for instructional and support services rendered to students.

416 Payments to Non-profit Entities (Other than for First Steps)

INTERFUNDS TRANSFER

420 INTERFUND TRANSFERS – Transactions which withdraw money from one

fund and place it in another without recourse. Fund transfers budgeted to another functional activity such as food service or transportation are coded to the appropriate function and Object 720. Unless State law prohibits, revenues should be allocated between funds when received and recorded in the funds to which they belong rather than placing them in the General Fund and later transferring them. (These accounts are not included in the State totals of expenditures.)

420 Transfer to General Fund (Exclude Indirect Cost)

421 Transfer to Special Revenue Fund

422 Transfer to Special Revenue EIA Fund

423 Transfer to Debt Service Fund

424 Transfer to Capital Projects Fund

425 Transfer to Food Service Fund

426 Transfer to Pupil Activity Fund

Interfund loans are NOT RECORDED HERE, but are handled through the Balance Sheet accounts as interfund receivables and interfund payables in the funds affected.

INDIRECT COST TRANSFERS

430 INDIRECT COST-TRANSFERS.

431 Transfer – Special Revenue Fund Indirect Cost

432 Transfer – Food Service Fund Indirect Cost

For an indirect cost item, the entry should be treated as a fund transfer and as an actual expenditure in the appropriate function.

Self-insurance payments may be treated as interfund operating transfers.

When expenditures are made for replacement of damaged or stolen equipment, the expenditure should appear as an Object 500 under the appropriate function. Payments into a debt service fund for the eventual retirement of zero coupon bonds are to be treated as a fund transfer, as in the case of payments made to a sinking fund. Payments to escrow agents should be recorded under Function 500, Object 690.

OTHER FINANCING SOURCE/USES

440 OTHER FINANCING SOURCES/USES. Conduit-type payments to agents other than school districts.

441 Payments to Refunded Debt Escrow Agent – Payments to an escrow agent from resources provided by new debt. (Payments to an escrow agent made from other resources of the entity should be reported as debt service expenditures.)

DEBT SERVICE

500 DEBT SERVICE. Transactions related to servicing the debt of a school district, including payments of both principal and interest. Normally, only long-term debt services (obligations exceeding one year) are recorded here. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunding), capital lease payments, and other long-term notes.

EXHIBIT 1-B: DEFINITION OF OBJECT CODES

OBJECT means the service or commodity obtained as the result of a specific expenditure. Seven major Object categories are identified and described in this manual: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain more detailed information about objects of expenditures. A three- digit code is used which makes it possible to identify detailed expenditure information. Following are definitions of the major object and sub-object categories.

Since all expenditure accounts are not allowed in each fund type, please refer to Table 4 in the SCDE Accounting Handbook, Chart of Accounts, to determine the appropriate accounting for expenditures. Function and Object level detail reporting requirements (by fund type) may be found in the annual *Single Audit Guide* published by the South Carolina Department of Education.

100 SALARIES. Amount paid to employees of the school district in permanent or temporary positions, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

110 Regular Salaries – Full-time, part-time, and prorated portions of the cost of work performed by permanent employees of the school district. Exclude the following: principals and assistant principals (See Object 111); paraprofessionals/teacher assistants and clerical employees (See Object 115); and temporary or substitute employees (See Object 120).

111 Principal/Assistant Principal Salaries – Full-time, part-time, and prorated portions of the cost of work performed by principals and assistant principals.

115 Paraprofessional/Teacher Assistant/Clerical Salaries – Full-time, part-time, and prorated portions of the cost of work performed by paraprofessionals/teacher assistants and clerical employees.

120 Substitute/Temporary Salaries – Full-time, part-time, and prorated portions of the cost of work performed by temporary or substitute employees for the school district.

130 Overtime Salaries – Money paid to employees of the school district in either temporary or permanent positions for work performed in additional to the normal work period for which the employee is compensated. The terms of such payment for overtime is a matter of State and local regulations and interpretation. Included in this object dimension would be stipends and bonus pay.

140 Terminal Leave – Compensation paid to employees for accumulated leave on termination of employment.

200 EMPLOYEE BENEFITS. Amounts paid by the school district on behalf of employees. These amounts are not included in the gross salary but are over and above that amount. Such payments are fringe benefit payments and, while not paid directly to employees, are part of the cost of salaries and benefits.

210 Group Health and Life Insurance – Employer's share of any insurance plan.

220 Employee Retirement – Employer's share of State or local retirement systems paid by the school district, including the amount paid for employees assigned to Federal programs.

230 Social Security – Employer's share of social security paid by the school district.

240 Tuition Reimbursement – Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based upon school district policy.

250 Deferred Compensation – Amounts paid by the school district as matching contributions to deferred compensation plans for eligible employees.

260 Unemployment Compensation Tax – Amounts paid by the school district to provide unemployment compensation for its employees.

270 Worker's Compensation Tax – Amounts paid by the school district to provide worker's compensation for its employees.

290 Other Employee Benefits – Employee benefits other than those classified above.

300 PURCHASED SERVICES. Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other specialized services which the school district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

310 PROFESSIONAL AND TECHNICAL SERVICES. Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are doctors, lawyers, auditors, consultants, teachers, and accountants. Also included are services which are not regarded as professional but require basic scientific knowledge, manual skills, or both. Such services include data processing services, statistical services, purchasing and warehousing services, graphic arts, etc. Exclude expenditures for services provided by engineers and architects. Record these costs in Object 395 "Other Professional and Technical Services".

311 Instructional Services – Non-payroll services performed by qualified persons directly engaged in providing learning experiences for students. Included are the services of teachers, teacher assistants, teacher aides, and performance and contract activities.

312 Instructional Programs Improvement Services – Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching

process. This category includes curriculum consultants, in-service training specialists, etc. who are not on the payroll of the school district.

313 Student Services – Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

314 Staff Services – Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance. Non-Instructional staff training is charged here. Use the appropriate function code depending on activities performed by staff.

315 Management Services – Services in support of the various policy- making and managerial activities of the school district including the Board of Education. Included would be management consulting activities oriented to general governance, business and financial management, counseling related to the employment of a superintendent, counseling services for school management support activities, election, and tax assessing, and collecting services. This category includes consultants, individually or as a team, to assist the superintendent in conference or through systematic studies. EXCLUDE any auditing and legal fees. See Object 318 and 319 below.

316 Data Processing Services – Services performed by persons, organizations, or agencies qualified to process data. This category includes data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short-term basis.

317 Statistical Services – Non-payroll services performed by persons or organizations qualified to assist in handling statistics. This category includes special services for analysis, tabulation, or similar work. An example would be the cost of tabulating testing results.

318 Audit Services – Professional services provided by independent certified public accountants in preparing the annual school district, county board, or AVC/Technology Center audit report.

319 Legal Services- Specialized services provided to the school district for legal counsel. (Use this object to record only legal service expenditures.)

NOTE: Any other professional and technical services not listed in the above accounts should be recorded in Object 395.

320 PROPERTY SERVICES. Services purchased to operate, repair, maintain, insure, and rent property owned and/or used by the school district. These services are performed by persons other than school district employees.

321 Public Utility Services – Expenditures for utility services supplied by public or private organizations. Water and sewerage are included here. Exclude telephone and telegraph expenditures which should be reported in Communications, Object 340.

Energy Services (natural gas, electricity, oil, coal, gasoline, and other heating fuels) are classified as supplies under Object 400 and SHOULD NOT BE INCLUDED here.

322 Cleaning Services – Services purchased to clean buildings apart from services provided by school district employees.

323 Repairs and Maintenance Services – Expenditures for repairs and maintenance services not provided directly by school district personnel. This includes contracts and agreements for the upkeep of grounds, buildings, and equipment. (Use Object 345 for maintenance services on technology items.) Costs for new construction, renovating, and remodeling ARE NOT INCLUDED HERE, but are classified under Capital Outlay, Object 500.

324 Property Insurance – Expenditures for insurance on any type property owned or leased by the school district.

325 Rentals – Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the school district. This includes lease of data processing equipment, lease purchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators ARE NOT INCLUDED HERE but are classified elsewhere under Purchased Services. (See Transportation, Printing and Binding, Public Utility Services, Repairs and Maintenance Services.)

329 Other Property Services – Property services which are not satisfied above. This includes the cost of garbage pickup.

330 TRANSPORTATION SERVICES. Expenditures for transporting children to and from school and official travel of school district employees.

331 Student Transportation – Expenditures for transporting children to and from school as provided by state law. These include payments to individuals who transport themselves or to parents who transport their own children for reimbursement of school transportation expenses. Exclude travel, registration, and extracurricular activities. Costs for these items should be charged to Pupil Activity Support Function 271.

332 Travel – Costs for transportation, meals, hotel, registration fees and other expenses associated with traveling on business for the school district. Payments for Per Diem in lieu of reimbursements for subsistence (room and board) also are charged here.

339 Other Transportation Services – Transportation services other than for students or those in the above classifications. Travel reimbursements for non-district personnel are charged here.

340 Communication – Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and telegraph services. Phone lines used specifically to support classroom instruction may be charged to the appropriate instructional function.

345 Technology – Expenditures for technology hardware and software services provided by persons or businesses, not provided directly by school district personnel. Maintenance contracts, online periodical subscriptions, and repair services for technology should be charged here. Costs for Instructional Television Program user licenses are included in this object.

350 Advertising – Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, etc.

360 Printing and Binding – Expenditures for printing and binding, usually according to specifications of the school district. This includes the designing and printing of forms and posters as well as printing and binding of school district publications. Preprinted standard forms ARE NOT RECORDED HERE but are recorded under Supplies and Materials, Object 410.

370 TUITION. Expenditures to reimburse educational agencies within the state for services rendered to students residing in the legal boundaries of the paying school district.

371 Tuition to AVC/Technology Center – Expenditures to reimburse an *Independent* Area Vocational/Technology Center for services rendered to students residing in the legal boundaries of the paying school district.

372 Tuition to School District – Expenditures to reimburse a local school district or County Board of Education in South Carolina for services rendered to students residing in the legal boundaries of the paying school district.

373 Tuition to Other Entity – Expenditures to reimburse other public or private educational agencies for services rendered to students residing in the legal boundaries of the paying school district.

OTHER PURCHASED SERVICES. Expenditures for purchased services not included in the above classifications and for contracted salaries and fringe benefits in the Food Service Program.

390 OTHER PURCHASED SERVICES. Expenditures to reimburse food services not included in the above classifications. Health and Accident insurance for student athletes should be charged here.

391 Food Service Contracted Salaries – Expenditures to reimburse food service management contractors for salaries of on-site (school) personnel employed by the contractor.

392 Food Service Contracted Fringe Benefits – Expenditures to reimburse food service management contractors for fringe benefits for on-site (school) personnel employed by the contractor.

393 Food Service Direct Purchase Services – Expenditures charged for purchased
services or contracts for food service functions that are directly charged to the food service fund and should not be captured in the indirect cost computation.

395 Other Professional and Technical Services – Services which are professional and/or technical in nature and are not included in the preceding Purchased Services classifications. Includes services of architects and engineers.

399 Miscellaneous Purchased Services – Expenditures for other purchased services that are not included in the preceding purchased services classifications.

400 SUPPLIES AND MATERIALS. Amounts paid for material items of an expendable nature, including energy supplies that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. In 2004-2005, the state capitalization rate was increased from $1,000 to $5,000 for single item purchases. Use of the increased amount is at the discretion of the LEAs, which may choose an amount below $5,000. If an LEA chooses to implement the increased rate, single item

purchases less than $5,000 should be accounted for as supplies in the 400 object code series.

410 Supplies – Expenditures for all supplies for the operation of a school district, including freight and cartage. Postage and shipping charges are included in this category. If supplies are handled for resale to pupils, only the net cost of supplies is recorded here. Exclude Technology and Software Supplies which are reported under Object 445.

420 Textbooks – Expenditures for prescribed books which are purchased for pupils or groups of pupils, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.

430 Library Books and Materials – Expenditures for regular or incidental purchases of library books, globes, and maps available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded are costs of binding or other repairs to school library books. Books on audio tape, diskette or CD-ROM are charged here. The initial purchase of books or materials for a new school library or an expansion of the library are recorded under Capital Outlay as Object 560.

440 Periodicals – Expenditures for periodicals and newspapers for general use in the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

445 Technology and Software Supplies – Expenditures for technology items and supplies used to support technology equipment. Included are expenditures for software (not purchased as part of an initial computer purchase), non-capitalized technology items, video tapes, surge protectors, printer cartridges and ribbons, software downloads, digital applications, etc.

450 Warehouse Inventory Adjustment – Expenditures which are the result of a deficit usually found in an audit or count of items held in store or warehouse inventory. Expenditures for the purchase of these items are generally debited to the Asset account, Inventory of Supplies, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the Asset account, Inventory and Supplies.

460 FOOD – Expenditures for food purchases used in the school food service program.

461 USDA Commodities – Cash value of USDA Commodities used during the period.

462 Commodity Distribution Change – Expenditures for distributor charges for handling USDA donated commodities.

470 Energy – Expenditures for energy, including gas, oil, coal, gasoline, and services received from public or private utility companies. The cost of electricity is charged here.

490 Other Supplies and Materials – Expenditures for all other supplies and materials not included in the above classifications.

500 CAPITAL OUTLAY. Expenditures for the acquisition of fixed assets or additions to fixed assets. Included are expenditures for land or existing buildings, improvements of grounds, construction of buildings; additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment. In 2004-2005, the state capitalization rate was increased from $1,000 to $5,000 for single item purchases. Use of the increased amount is at the discretion of the LEAs. If a school district chooses to implement the increase rate, single item purchases less than $1,000 should be accounted for as supplies in the 400 object code series.

For clarification of maintenance costs and improvement costs, see definitions for the service areas of Operation and Maintenance (Function 254) and Facilities Acquisition and Construction (Function 253).

510 Land – Expenditures for the purchase of land and the purchase of air rights, mineral rights etc. are included here.

520 Construction Services – Expenditures for constructing, renovating, and remodeling services paid to contractors. Also include expenditures for major permanent structural alternations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings. (Exclude costs associated with acquiring existing buildings. See Object 525 below.) Expenditures for mobile classrooms are not included here. See Object 580 for appropriate accounting.

525 Buildings – Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings. Buildings built and alterations performed by the LEAs own staff are charged to Objects 100, 200, 410, and 540, as appropriate.

530 Improvements Other Than Buildings – Expenditures for the initial and major additional improvement of sites and adjacent right-of-way, after acquisition by the school district, consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways,

retaining walls, sewers and storm drains; installing hydrants, initial surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not part of the building service systems; and demolition work. Special assessments against the school district for capital improvements such as streets, curbs, and drains are also recorded here.

540 Equipment – Expenditures for initial, additional, and replacement items of equipment, such as furniture and machinery, excluding technology and software equipment items which are reported under Object 545.

545 Technology Equipment and Software – Expenditures for the initial, additional, and replacement costs for technology items such as computers, LANs, WANs, CD ROMs, computer software (when included as part of system purchases), satellites, modems, FAX machines and other similar equipment items used for the development and implementation of technology.

550 Vehicles – Expenditures for the purchase of conveyances to transport persons or objects.

560 Library Books and Materials – Expenditures for books, maps, globes, etc. which constitute the initial furnishing of a newly constructed building. These include books outside the library if they are capitalized and any appreciable accession involving an expansion of the library. (See Object 430 for regular or incidental purchases of library materials.)

570 Depreciation – The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is apportioned over the estimated service life of such an assets, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

580 Mobile Classrooms – Expenditures for the acquisition and improvements of mobile classrooms. This object is limited in use to Function 253.

590 Other Capital Outlay – Expenditures for all other Capital Outlay excluded from the above classifications.

600 OTHER OBJECTS. Amounts paid for goods and services not included in the above classifications.

610 Redemption of Principal – Amounts paid from current funds to retire serial bonds and long-term notes.

620 Interest – Expenditures from current funds for interest on serial bonds, lease with option to buy, and notes.

630 Discount on Bonds Sold – That portion of the sales price of bonds which is under the par value of the bond. This discount represents an adjustment of the interest rate.

640 Organization Membership Dues and Fees – Expenditures or assessments for membership in professional or other organizations and associations.

650 Liability/Tort Insurance – Insurance to protect school board members and their employees against loss due to accident or neglect.

651 Litigation and Settlements – Expenditures for legal settlements and judgments related to general liability situations under supervision of the Board of Education.

660 Pupil Activity – Used to record financial transactions related to school-sponsored and interscholastic student activities.

670 Sales Tax on Adult Meals – Expenditures for sales tax on the sale of meals to adults paid to the State Department of Revenue.

690 Other Objects – Amounts paid for all other expenses not classified above. (Includes Fees for Servicing Bonds reported in the Debt Service Fund.)

700 TRANSFERS. This object category does not represent a purchase. It is used as an accounting transaction to show that funds have been handled without goods and services rendered in return. Included here are transactions for transferring money from one fund to another and for transmitting flow-through fund to a recipient (person or agency).

710 Fund Modifications – This category represents transactions conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund. These transactions are not recorded as expenditures.

720 Transits – This category represents transactions which are transit or flow-through in nature. The object is used in conjunction with payments to the State Department of Education, to Other Governmental Units, and to Refunded Debt Escrow Agents.
These transactions are recorded as Intergovernmental Expenditures.

791 Indirect Costs – To record the transfer of allowable expenditures for indirect

costs. Use of this object is restricted to the Special Revenue and Food Service Funds.

SECTION 9: FEDERAL AWARD COMPLIANCE

All entities that receive federal funds must comply with 2 CFR Part 23 and register and receive a unique entity identifier, fulfill the requirement for the System for Award Management at www.sam.gov, maintain the currency of the registration throughout the full grant term, and allow, access to SCDE and the federal granting agency to ensure compliance. If an entity does not obtain a unique entity identifier or does not maintain an active registration in sam.gov, the entity will not be able to receive any federal funds directly from the federal government or passthrough the SCDE.

The Office of Management and Budget (OMB) published nevi, requirements for federal award programs entitled Uniform Administrative Requirements. Cost Principles.. and Audit Requirements for Federal Awards (also known as the Super Circular) codified at 2 CFR 200. The guidance supersedes and consolidates the requirements from 0.MB Circulars A-2I, A-87, A-110, A-122, A-89, A-102, A-133, and A-50. The creation of uniform guidance is designed to streamline requirements and promote greater clarity and consistency across existing circulars. This consolidation is a component of a larger federal effort to improve accountability for expenditures of federal money by placing, a greater emphasis on performance over compliance. The requirements are effective for muds or increments of awards issued on or after December 26, 2014.

The significant changes include modifications to organization and terminology, internal control requirements, cost principles, and single audit requirements. Some of these changes are addressed below:

Greater clarity by replacing the word "vendor" with "contractor"	For purposes of the guidance, when a non-Federal entity provides funds from a Federal award to a non-Federal entity, the non-Federal entity receiving these funds may be either a subrecipient or a contractor.
Conflict of interest	The Federal awarding agency must establish conflict of interest policies for Federal awards. The non-Federal entity must disclose in writing any potential conflict of interest to the Federal awarding agency or pass-through entity in accordance with applicable Federal awarding agency policy.
Mandatory disclosures	The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or passthrough entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Failure to make required disclosures can result in any of the remedies described in §200.338, Remedies for noncompliance, including suspension or debarment.
Emphasis on performance goals and performance reporting	Provides more robust guidance to Federal agencies to measure performance in a way that will help the Federal awarding agency and other non-Federal entities improve program outcomes, share lessons

1.3 Journal Entries

Journal entries are used to:

A. Reclassify an expenditure that has been paid and expensed to an incorrect account

B. Record an expense for which an invoice has not been paid (Non-Reclassifications).

Journal Entries do NOT move money or budgets.

Reclassification of incorrect expenditure or revenue – When an expenditure has been coded to an incorrect account number, complete a Journal Entry form to correct the error by debiting the correct account and crediting the incorrectly charged account. When revenue has been coded to an incorrect account number, complete a Journal Entry form to correct the error by crediting the correct account and debiting the incorrectly charged account.

- All journal entries related to expenditures, reimbursements, transfers, corrections, or reclassifications must be submitted to the Finance Department within two (2) months of the original transaction date or the date the expense was incurred.

- All journal entries must include the documentation listed below. Any journal entry that is missing one or all of these items will not be processed and sent back to the school/department.

  - A clear and detailed explanation of the purpose of the entry or adjustment
  - Appropriate account numbers and funding sources
  - Detail Account Inquiry Report from SmartFusion that shows the expense that is being moved
  - Student Activity Fund transfers must have an Activity Report attached
  - Principal/Department head signature

- If a request is made to reclassify a salary/payroll account, the matching costs must also be reclassified. The following calculations should be used:

FICA	Current percentage x salary
Retirement	Current percentage x salary
Health and Dental	FTE and number of months to be reclassified

Note: Percentages are subject to change in January and July and notifications of changes will be provided by Finance.

Non-Reclassifications journal entries are also created for other situations.

- For example, one school needs to pay another school for tickets to a play. This would

be a credit to a revenue account of the school receiving the money and a debit to a revenue account for the school that collected money.

- Expenses charged for bus permits, monthly print shop charges, recording tax payments, etc. are posted during each month by Business Services. The appropriate ledger accounts should be reviewed by each school/department for accuracy.

- A journal entry for credit card transactions is posted by Business Services. The appropriate Ledger accounts should be reviewed by each school/department for accuracy

Complete the Journal Entry form (Exhibit 1-C) and send it, along with documentation, to the Business Services Department for review and posting.

EXHIBIT 1-C: JOURNAL ENTRY FORMS & INSTRUCTIONS

Exhibit 1-C

ROCK HILL SCHOOLS

JOURNAL ENTRY

SCHOOL/DEPARTMENT: _____

ACCOUNT NUMBER		DEBIT		CREDIT
TOTAL				
EXPLANATION:				
Principal/Director Signature:		Date:		
Approved By:		Date:		
(Finance Department)				

Revised Feb 2019

Instructions for Journal Entry Form

1. School/Department – location/department submitting the form.
2. Provide active accounts numbers. If the account number is not set up, contact the appropriate person in the Business Services Department for set up or note it on the form.
3. When reclassifying an expenditure, debit the correct account and credit the incorrectly charged account. Attach a SmartFusion Detail Report showing the expense.
4. When reclassifying revenue/deposits, credit the account the revenue should be deposited to and debit the account which was incorrectly credited.
5. When recording expenses, debit the account the expense should be charged to and credit the account which is covering the expense.
6. Provide an explanation as to why the journal entry is necessary.
7. Principal/Director must sign and date the form.
8. Send the form to the Business Services Department for posting along with supporting documents and/or reports.

SECTION II – BUDGETS

2.1 General Budget Information

The annual budget is the financial plan for the operation of the school district. The general operating budget provides 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 projections of student enrollment.

State and federal program budgets are approved by the State Department of Education as well as other grantor agencies and are developed in accordance with guidelines provided in grant documents and the State Department of Education Funding Manual and State Department of Education Accounting Guide.

Based upon enrollment, each school is provided an allocation of funds.

Once budgets for any fund are approved, the budgets are entered into the accounting system by Business Services. Funds should not be expended before the budget is approved.

It is the responsibility of each Principal/Supervisor to monitor his/her budgets. Purchase orders and invoices should not be sent to the District Office if the Overall budget is insufficient to cover the purchase. Budgets must be checked before procurement card purchases are approved.

Note: Expenditures must always be coded to the correct account number. If needed, budget can be transferred (if available) to cover any deficit.

2.2 Budget Transfers

When necessary, a transfer may be made between one line-item budget and another. For example, budget may need to be transferred to cover accountings that have a Negative balance. A Budget Transfer Request Form (*Exhibit 2-B*) is provided for this purpose.

- There are a few allocations out of which the budget cannot be moved. They are the Band and Athletic support allocations (both middle and high school), Related Arts/Fine Arts, Substitute Budget, and SRO budget (Rock Hill High/Castle Heights Middle).

- Before requesting a budget transfer to cover a negative account balance, make sure the expenditures were correctly charged to that account. Any incorrectly charged expenditures should be reclassified (moved to another account) using a journal entry. If still needed, request a budget transfer.

- Budget transfers cannot be made between different funds. If a budget is insufficient, monies can be used from another fund by reclassifying an expenditure to another funding source. This can only be done if the expenditure is appropriate to the account being charged.

- Budget transfers can be made with no limitations between discretionary accounts in the general fund with the same function.

- For special revenue funds, the grant requirements must be followed and may not allow for some budget transfers.

- Multiple budget transfers for each fund can be listed on one Budget Transfer form. *See Exhibit 2-B for an example.*

- A Budget Transfer form will not be used for pupil activity funds. **PUPIL ACTIVITY FUNDS DO NOT HAVE BUDGETS**. A Journal Entry form is used to transfer expenditures and revenue between activity accounts.

- The Budget Transfer form should be completed and approved before any transfer is made.

- Budget transfers to cover negative accounts must be done, at minimum, on a quarterly basis.

2.3 Budget Reports

Principals and bookkeepers must meet, at minimum, monthly to discuss their budgets. If any problems are noted, Business Services should be contacted immediately for resolution.

2.4 Budget Year-End Procedures

During the Year-End closing of the financial books, all budgets will be examined by Business Services. A discussion may be held with Principals/Directors concerning overspent budgets.

EXHIBIT 2-A: BUDGET TRANSFER REQUEST

ROCK HILL SCHOOLS
BUDGET TRANSFER REQUEST
(Do NOT use for Pupil Activity Funds)

School/Department:_____

Account Number	Budget Amount Increase/(Decrease)
Transfer From:	
Subtotal	-
Transfer To:	
Subtotal	-

Reason for Budget Transfer Request:

Principal/Director Signature:	**Date:**
Approved By Finance:	**Date:**

Revised 9/2019

Instructions for Budget Transfer Form

1. Do **NOT** use this form for Pupil Activity Funds.
2. School/Department – location where form is originating from
3. Transfer From:

   Write the account number(s) where the money should be transferred out of and the amount(s) to transfer. Subtotal the amount(s).
4. Transfer To:

   Write the account number(s) where the money should be transferred to and the amount(s) to transfer. Subtotal the amounts(s).
5. The "Transfer From" accounts should equal the sum of the "Transfer To" accounts.
6. The subtotal for the Transfer From and the subtotal for the Transfer To must match.
7. Include an explanation for the transfer request. This can simply be “covering negative balance”.
8. When submitting multiple transfers, please list them on the same form. *See sample below.*
9. Principal/Director must sign and date the form. No stamped signatures are allowed.

Sample of a Budget Transfer Request that shows how to combine more than one transfer on the same form.

EXHIBIT 2-B: (EXAMPLE) MULTIPLE BUDGETS TRANSFER REQUESTS ON ONE FORM

(Do NOT use for Pupil Activity Funds)

School/Department: _____

Account Number	Budget Amount Increase/(Decrease)
Transfer From:	
100-114-0410-000-350	(10,000.00)
100-125-0445-000-350	(500.00)
100-128-0410-000-350	(200.00)
100-212-0410-000-350	(300.00)
Subtotal	(11,000.00)
Transfer To:	
100-114-0395-000-350	5,000.00
100-114-0345-000-350	1,000.00
100-114-0445-000-350	4,000.00
100-128-0395-000-350	700.00
100-212-0445-000-350	300.00
Subtotal	11,000.00

Reason for Budget Transfer Request:

To cover negative balances _____

Principal/Director Signature: Date:	

Approved By Business Services: **Date:**

SECTION III – PUPIL ACTIVITY

3.1 Overview

Pupil activities are established in support of the educational process. These funds are held in trust by the school for pupil activities/organizations. It is intended that pupil activities be self-supporting. All pupil activity accounts should have a positive or zero balance at the end of the fiscal year. Any negative balances to be rolled forward must be approved by the CFO. No pupil activity will be conducted for the sole purpose of producing revenue. Deposits and payments should be made to and from appropriate accounts (modifiers). Transfers can be made between accounts to cover negative balances.

3.2 Responsibility of Funds

The responsibility for safeguarding, accounting, and managing the pupil activity funds rests solely with the principal. 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.

Principals:

The following management practices are the responsibility of each Principal.

- Be familiar with and enforce the provisions of ***Board Policy DM*** (*See Exhibit 3-K*), as well as the provisions outlined in this manual.

- Sign all bank deposits.

- Ensure that the secretary and/or bookkeeper is properly instructed as to duties to be performed, instructed in proper methods and procedures, and given adequate supervision and guidance. **Be certain that another staff member is cross trained to act as a back up to the bookkeeper.**

- Review and analyze the status and operation of the school activity funds and budget reports at least monthly. The review should include but not necessarily be limited to areas such as:
    - Questioning of potentially deficit or deficit account balances.
    - Noting the cash position, considering reserved funds and outstanding obligations.
    - Assessing the reasonableness of receipts and disbursements by account and in total, to include comparison with prior periods.

- Ensure that deposits are made to the bank safely and that money is not kept overnight; adhering to the following board policy restrictions:

- **Elementary Schools** will not keep more than **$750** (including cash and checks) overnight, excluding startup cash for curricular activities and food service petty cash.
- **Middle Schools** will not keep more than **$1000** (including cash and checks) overnight, excluding startup cash for curricular activities and food service petty cash.
- **High Schools and ATC** will not keep more than **$1500** (including cash and checks) overnight, excluding startup cash for curricular activities and food service petty cash.
- **Other District Locations** will not keep more than **$250** (including cash and checks) overnight.

All monies must be kept in a locked, secure place, with limited access, until deposited.

- Monitor the operation of revenue-producing activities with a view to avoid unanticipated losses.

- Monitor progress in implementation of approved audit recommendations.

- Initiate appropriate plans of action to ensure that procedures are followed for ***all*** situations. (Normal, everyday circumstances, as well as special, one-time situations.)

Assistant Principals:

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

Bookkeepers:

Under supervision of the principal, the bookkeeper will receive, receipt, deposit, account for, and disburse all funds via a purchase order, Request for Reimbursement, or P-Card, except as otherwise directed by the principal. The bookkeeper, under the supervision of the principal, will comply with all pertinent provisions of this manual and perform the following duties:

- Coordinate and instruct all personnel in the entry of purchase orders.

- Prepare and deposit ***all*** funds intact, in accordance with Board policy.

- Maintain all required records on a current and accurate basis.

- Submit all required reports promptly and accurately (i.e., deposit records).

- Keep the principal informed of the school/programs financial position. Prepare and discuss monthly budget and activity reports.

- Deposit funds into and request payments from appropriate accounts. For example, football revenue should be deposited into the football account. Football officials should be paid from the football account.

- Prepare journal entries and budget adjustments.

- Serve as primary contact with District Office. Provide information and support to District Office personnel.

Note: Money that has been sitting in the safe two weeks or more must be deposited, even if it does not exceed the allowable overnight amount for the school.

Other School Personnel (Fund Sponsors):

Teachers, coaches, and other persons with duties affecting student activity funds should become familiar with and assure compliance of this manual as it relates to their funds. Their responsibilities include:

- Assisting bookkeeper by providing proper documentation for funds collected and items purchased.
- Collecting and receipting all funds received on District issued pre-numbered receipts.
- Funds will be given to the bookkeeper on the day it was received. No money will be kept in classrooms overnight.

3.3 Control of Cash

The amount of cash and checks flowing through the school activity funds dictates the necessity for stringent safeguards in the control of receipts and disbursements. Throughout this manual there are provisions designed to assure proper control of the funds, which flow through the accounts. Bank reconciliation will be done monthly by the Finance Department. The District's external auditors will perform audits of pupil activity funds on an annual basis. The Internal Auditor will perform internal audits of school funds throughout the school year.

- All expenditures are paid by check or P-Card.

- In reporting of ticketed sales there must be reconciliation between revenue and serially numbered tickets sold.

- All funds will be held in secure containers, locked bags, locked drawers, safe or vault with limited access until deposited.

- Funds should never be left unattended or accessible to unauthorized personnel.

3.4 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 and all funds collected**.
- Starter checks will not be accepted. Please accept only checks with pre-printed information. Address and phone numbers with area codes are also required.
- Individuals will turn in money to the bookkeeper daily.
- Schools will not make change with cash collections.
- Only, pre-numbered, duplicate receipt books will be used by schools.
- Every precaution must be taken to assure 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 CFO) stating what happened. The bookkeeper must then reconstruct a list of all funds collected to that point of time.

Procedures:

- Bookkeepers will order teacher/staff receipt books from Finance as needed.
- A numbered receipt book will be assigned to any and all persons who will receipt money during the school year. The school's bookkeeper will keep a log of all issued receipt books. Receipt books will be issued to individuals (not classes) and be clearly labeled with the persons' name. After a receipt book has been assigned to an individual, he/she will be the only person receipting from that particular receipt book.
- If a teacher is replaced during the school year, then their replacement may continue using that same receipt book. However, the change must be noted on the receipt book in use. Students are not permitted to use receipt books.
- Teachers collecting $5 or more from each student must write a receipt

for each student. Teachers collecting less than $5 from each student may either receipt each student in the numbered receipt book or receipt amounts less than $5 on the daily log of receipts (less than $5) *(Exhibit 3-A Daily Log of Receipts)*.

- Receipts must ***always*** be written in ink.

- A receipt must include the date, the exact amount received, the form of payment (cash or check), the purpose of the receipt and a signature (no initials) of the person receiving funds. The activity to which the revenues are to be credited should also be recorded on the receipt.

- Upon completion, a copy of the receipt should be given to the student/payee.

- Funds will be counted and balanced to the total receipted for the day.

- Once totaled the teacher or other staff member will submit the funds and receipt book to the bookkeeper.

- The bookkeeper will issue a receipt from SmartFusion to the teacher or staff member for the total of the collected amount from the teacher/staff member and staple a copy of the SmartFusion receipt to the teacher/staff receipt book. The receipt book will be returned to the teacher/staff member.

- When ***any*** error is made on a receipt, it should be voided and a new receipt issued. When a receipt is voided, the original must remain in the book and the word *"void"* written across both the original and the duplicate. If the original receipt has been removed, it must be securely stapled in the receipt book over its corresponding duplicate.

- The writing on the duplicate pages in the receipt book must not be destroyed or altered in any way.

- If a less than $5 log form is used in the place of receipts, the receipt from the bookkeeper should be stapled to the list.

Sponsors:

- Count all money collected that day.

- Assure that the total amount collected equals the total amount of the receipts written.

- Complete a Revenue Report for Non-Athletic Activity form *(Exhibit 3-B)* for the amount collected and the purpose of the collection. Use a

separate Revenue Report for each activity.

- Submit funds, Revenue Report(s), Daily Reconciliation Sheet (if used), and receipt book to the school bookkeeper.

- Obtain a receipt from the bookkeeper for the total amount of the funds submitted.

Bookkeepers:

- Verify the amount collected in the presence of the individual.

- Issue a receipt for the funds collected through SmartFusion Cash Collections.

- Prepare deposit according to district procedures.

3.5 Cash Collection Procedures

Many employees are required to deal with cash activity at their schools. Each school location or department should follow procedures for handling or collection of funds to ensure the safeguarding of these funds and to maintain reliable records for financial and managerial reporting.

The following procedures are not intended to replace any specific requirements at the school levels, but should be adhered to as a minimum requirement when employees collect cash or checks at the school level.

1. At the beginning of the school year, bookkeepers will get new receipt books from the Finance department. ANYONE who will be collecting money at a school/location must sign out a receipt book from the bookkeeper using a Receipt Book Log.

- Bookkeepers should not collect and receipt money from an original source such as students, parents, etc. This should be done by teachers, office staff or other personnel.
- Any employee who collects money should be issued a receipt book.
- Any employee who collects money should provide a receipt to the student, parent, etc., immediately upon receipt of the payment. Signed activity logs may substitute for receipt documents if the amount collected from a student is less than $5.00 (i.e. ice cream money).
- Starter checks should not be accepted. All checks should have pre-printed name, address, and phone number with area code.
- The receipt should contain the date, name of the student (when applicable), amount received, purpose of the payment, and should be signed by the employee collecting the funds.

- To avoid unnecessary handling, bookkeepers and others should avoid making change with the cash for deposit. Money collected should never be used to pay someone for services or a vendor for materials.

2. Daily, the money collected along with copies of receipts and/or daily log will be turned in to the bookkeeper.

3. The bookkeeper will ensure the money turned in matches the total of the receipts and will enter the information into the Cash Collections Module. A receipt will be printed to give back to the person turning in the funds.

4. At the end of the day, the bookkeeper will print a Cash Collections Report to use in preparing the deposit slip. The total cash and total check amounts on the report will be transferred to a deposit slip and cash collected should match the report.

5. The Principal/designee or bookkeeper **must** make a daily bank deposit of all funds collected that day if funds exceed the allowable overnight amounts for each school level (*see Policy DM Cash in School Buildings*).

6. If a mistake is made entering a receipt. you can void that receipt. Go to Cash Collections, Maintenance, Void Receipts, enter the deposit number and click OK. This must be done before the end of the day, or a journal entry will be the only way to fix the error.

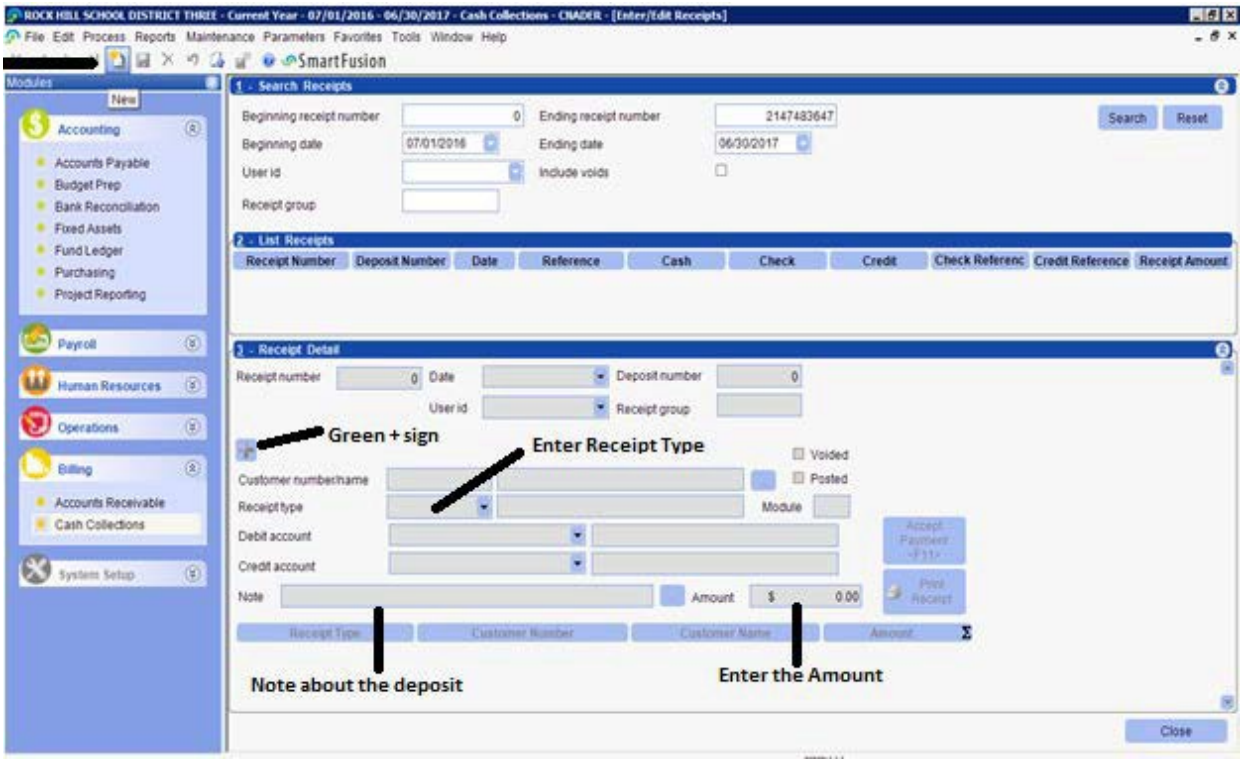
7. At year end, the bookkeeper should collect the receipt books for their location and verify the total of all receipt written match the total receipted by the bookkeeper in Cash Collections Module and total deposited. All receipt books are boxed up and kept at their location. Receipt books are subject to audit and should be kept for a minimum of three years, the current year and 3 additional years.

<u>The following screenshots are examples of how to enter cash collections into SmartFusion:</u>

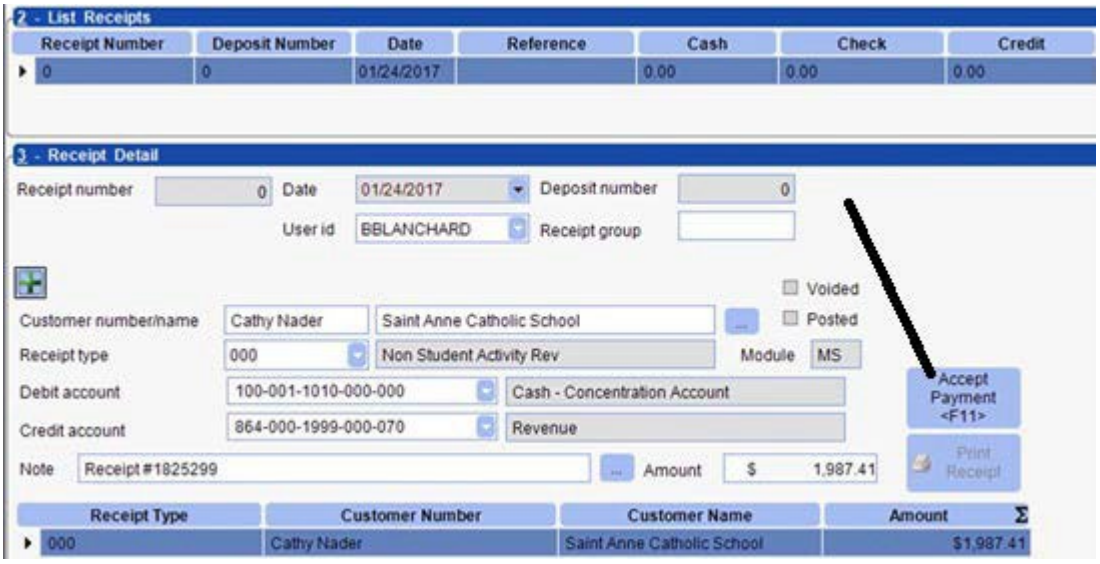
From Billing (1), Cash Collections (2), Process, choose Enter/Edit Receipts (3).



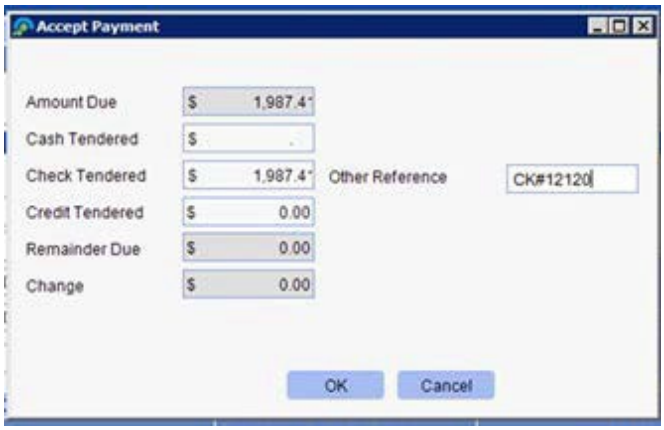
Click New Sheet of Paper icon and complete the receipt information.



After keying in all the Receipt types from that Teacher for example – Press F11 on the keyboard to complete the receipt and Accept Payment.



Key amounts of Cash or Check and press OK.



From the Reports menu – run the Cash Collection Receipt Report to verify your totals.

ROCK HILL SCHOOL DISTRICT THREE

FY 2016-2017 CASH COLLECTIONS RECEIPT REPORT BY RECEIPT NUMBER

DATES: 01/24/2017 TO 01/24/2017 RECEIPT NUMBERS: ALL

DEPOSIT NUMBERS: ALL USER BBLANCHARD

DATE	REC NO	CUSTOMER	AMOUNT OWED	USER ID	MOD
01/24/2017	58044	Cathy Nader Saint Anne Catholic School	1,987.41	BBLANCHARD	MS
		000 Non Student Activity Rev	864-000-1999-000-070		
		Receipt #1825299			
			1,987.41		

PAYMENTS: CHECK: 1,987.41 CK#12120

TOTAL NET CASH RECEIPTS:	0	0.00
TOTAL CHECK RECEIPTS:	1	1,987.41
TOTAL CREDIT RECEIPTS:	0	0.00
TOTAL RECEIPTS:	1*	1,987.41

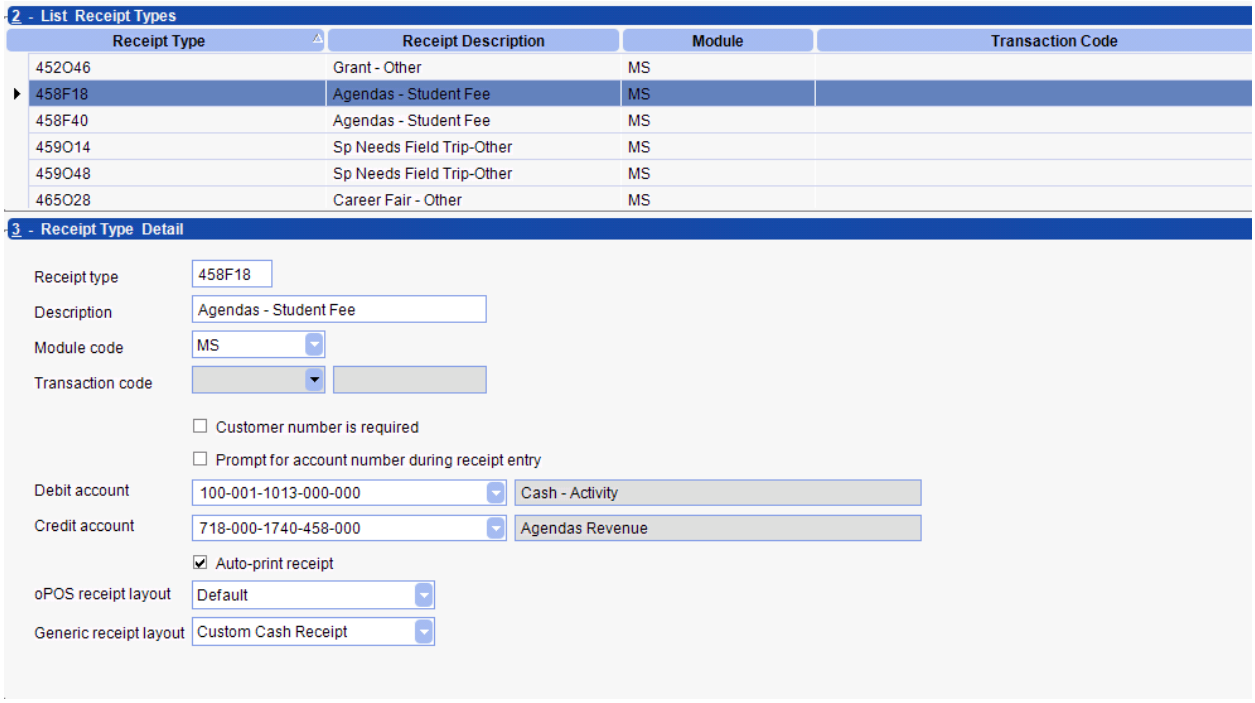
Each club or activity has a Revenue account with a corresponding receipt type. When receipts are entered, you choose the receipt type – there are no keying of fund ledger accounts required.

Revenue must be receipted to the correct account. The following types of revenue would be deposited to the corresponding revenue codes:

1710 Admissions
1720 Bookstore Sales
1730 Membership Dues &

Fees 1740 Student Fees
1790 Other Pupil Activity
Revenue 1920 Donations

Example of Receipt Types:

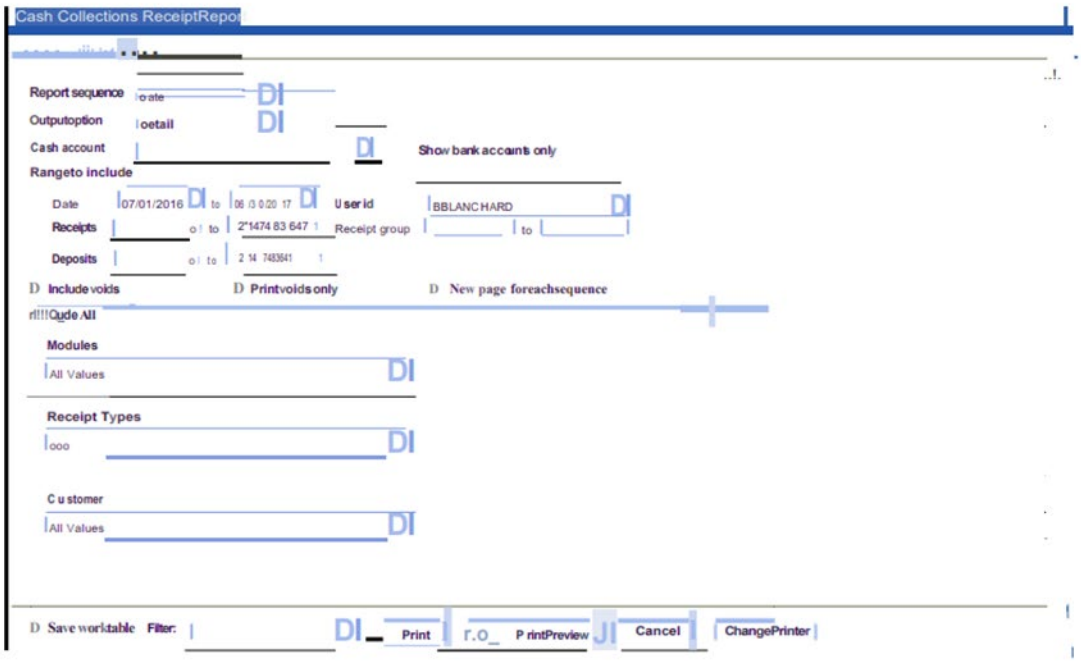


TIPS:

- After logging into SmartFusion, open the Cash Collections payment screen, and keep it open all day. You can minimize this screen for easy access when someone brings in cash or checks that need to be entered, and a receipt printed.

- Using the Favorites option, one can set the Cash Collections Payment receipt entry screen as a Favorite, making it easy to access rather than drilling down through steps 1-4.

- The Cash Collections receipt report can be run when researching a payment that was taken in the past. For example, one can run the report for a particular receipt type, for any date range. See examples on next two screen shots.



DATE	REC NO	CUSTOMER	AMOUNTOWED	USER ID MOD
01112n o11				
01112n o11	574n	C Nader State of Florida 000 Non Student Activity Rev Receipt#1825284	14.00 I 00-216-0410-000.083	BBL\!'I CHARD MS POSTED
01112n o11	57473	C Nader Office of State Treasurer 000 Non Student Activity Rev Receipt#1825285	120.00 I 00-223-0410-000.086	BBL\!'I CHARD MS POSTED
01112n o11	57474	C Nader SC Dept. Health & Humane Services 000 Non Student Activity Rev Receipt#1825287	103,957.57 280-000-1930-000.000	BBLANCHARD MS POSTED
01112n o11			104,091.57	
		SUBTOTAL RECEIPTS:	104,091.57	
01113n o11				
01113n Ol1	5 7 5 73	C N ADER STATE OF SC 000 Non Student Activity Rev RECEIPT#1825288	40.00 I 00-223-0410-000.086	BBL\!'I C HARD MS POSTED
01113n Ol1	5 7 5 75	C N ADER WALlv!ART 000 Non Student Activity Rev RECEIPT#1825289	500 .00 790-000-1790-893.000	BB L\!'I C HARD MS POSTED
01113n Ol1	5 7 5 78	C N ADER DEANNA MCGUIRE 000 Non Student Activity Rev RECEIPT#1825283	1.90 377-112-0410-000.000	BBLANCHARD MS POSTED
01113n Ol1	5 7 5 8 0	C N ADER PATRI CIA & JAKE HARGETT 000 Non Student Activity Rev RECEIPT#386086	130.24 I 00-004-4550-000.000	BBLANCHARD MS POSTED
01113n Ol1			6 72. 1 4	
		SU BT OTAL RECEIPTS:	4 672.14	

3.6 Deposits

Bookkeepers:

- Once all monies have been counted and verified for the day, a Cash Collection Report should be printed. The total from this report(s) should match the total deposit and bank deposit slip for the day it is deposited.

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

- As cash is received from teachers/staff, funds collected should be entered in the cash collections module in SmartFusion, which will generate a receipt for the teacher/staff.

Deposit the money when the total amount exceeds the limits listed in Section 3.2.

- All fields on the deposit slip must be completed, including the date, currency amount, coin amount, individual check numbers and amounts, total number of checks, total deposit amount, and all required signatures.

- Funds deposited in person at the bank should have received a validated deposit slip. This validated deposit slip should be returned to the bookkeeper. A printout of the Cash Collections Receipt Report must be attached to the validated deposit slip from the bank. The Cash Collections Receipt Report and deposit slip validated by the bank totals should be the same. If there is a discrepancy between the two, an explanation must be provided to Business Services. Note: This process also applies to night drops.

- For night deposit drops, arrangements should be made by each school to either have someone pick up receipts on a regular basis or have the bank mail receipts to the school.

- A separate deposit slip is required for each bag placed in the night drop.

- The principal/director or designee must sign (no initials or stamps) the deposit slip. The bookkeeper (preparer) prepares and signs the deposit slip. The principal/director or a designee (verifier) will count cash received from the bookkeeper to verify amount to be deposited.

- For ordering deposit bags and deposit slips, see *Exhibit 3-C* below.

3.7 Fund Raising Activities

Prior to the start of a fundraising activity, the sponsor must complete the top part of the Request for Fund Raising form (Exhibit 3-D) and obtain the principal's signature for approval. At the close of a fundraising event, the sponsor must complete the bottom part

(Reconciliation) of the Request for Fund Raising form and obtain the principal's signature. Additionally, if money is collected on multiple dates then also complete the Revenue Report for Non-Athletic Activity form (Exhibit 3-B) for providing money to the bookkeeper for deposit. The completed Request for Fund Raising form should be given to the bookkeeper to keep on file.

- Receipts must be issued for all money received from students. An exception is allowed for fund raisers which involve items with a nominal value and a minimal cost (i.e., candy, school spirit items, telegrams, etc.).

- All money taken in from fund raising activities must be deposited.
- Any expenditures or disbursements necessary to facilitate the fund raiser must be processed through proper procurement policy, as outlined in Section X – Procurement of this manual.

- All expenditures must be paid by check. There should never be purchases made with cash proceeds from the fundraiser.

- All fundraisers must meet USDA's Smart Snack Regulations. See *Exhibits 3-G and 3-H.*

3.8 Admissions

Consecutively numbered tickets must be utilized on all occasions when admission is charged. The principal should obtain a sufficient quantity of consecutively numbered tickets and keep these in a safe place. Prior to the activity, the principal or his/her designee should meet with the sponsor of the activity, supply him or her with an ample quantity of tickets along with the appropriate form reflecting beginning and ending ticket numbers. The principal or his/her designee must see that at least one individual is assigned the job of selling tickets and a different individual is responsible for taking up and tearing the tickets at the gate/entrance. For all athletic events: primary accountability as well as performance of specified tasks, at the discretion of the principal, may be delegated to the Athletic Director.

Procedure for selling tickets:

- Money is collected from a customer and a ticket is issued.

- Each ticket should be torn so that it cannot be resold.

- Tickets should be used in a consecutive sequence.

- All used tickets should be saved for a period of at least three weeks.

- Tickets should not be offered on a complementary basis.

- The school board approves ticket prices. A school cannot arbitrarily set

prices or place money in places outside of ticket sales accountability.

- If all tickets on a roll have not been used, the tickets on that roll will be the first tickets sold for the next event.

Sponsors:

- As soon as all tickets are sold, all precautions must be taken to see that the money is secured, counted, reconciled and, when necessary, a night deposit made. Deposits must always be reconciled before a night deposit can be made.
- At the end of each event, submit the Athletic Ticket/Cash Reconciliation form indicating the record of tickets sold to the school bookkeeper *(Exhibit 3-I).*

- Tickets sold will equal the money collected within a reasonable margin of error of no more than 2. Overages and shortages must be noted.

Bookkeeper:

- Ticket sellers and verifiers will prepare the ticket reconciliation form and sign it before being submitted to the bookkeeper.

- Verify the Ticket Reconciliation and funds.

- Prepare the deposit.

- Collect all unused tickets and appropriately receipt and file the form by activity.

Startup Funds for Events:

- Request a check from Accounts Payable made out to the appropriate individual (Athletic Director or Principal) for acquiring cash to make change for event gates.

- All startup cash must be kept in a locked, secure place, with limited access.

- Use the Startup Cash Verification form (see Exhibit 3-M) for all non-sport events to verify startup cash. **This count must be completed prior to and at the conclusion of an event/activity** by two different individuals.

- At the conclusion of the activity/season, the startup funds must be deposited back to the same AR account that was charged originally. This

deposit must be separate from the daily deposit.

3.9 Transfer of Pupil Activity Funds

To request funds to be transferred from one pupil activity account to another, a Request for Pupil Activity Account Transfers form (Exhibit 3-J) should be submitted to the Department of Finance. This is a journal entry and funds are moved FROM 7_ _-426-0710-_ _ _-_ _ _- TO 7_ _-000-5270-_ _ _-_ _ _. Requests can be made to transfer funds between a school's pupil activity accounts. Transfers cannot be made between schools. If a pupil activity fund expense needs recording or reclassifying, use the procedure for doing a journal entry in Accounting Section I. (Exhibit 1-C)

Funds raised or collected by students for their organizations for a specific purpose should not be used to cover negative balances in other accounts.

3.10 Field Trips

(See Student Field Trips under Section VI Travel)

3.11 Dishonored Checks

Payliance provides an electronic recovery service for all "dishonored" checks received within the district (activity, food service, etc.). The district will gladly accept checks; however, in the event a check is returned, the check writer's account will be debited electronically for the face amount of the check and fees allowed by the state. Please be sure that the full name, address, and phone number with area code, of the check writer is pre-printed on each check.

3.12 Donations

- Donations of $5,000 or more are considered Special revenue and should NOT be deposited in pupil activity accounts. These donations should be delivered to the District Office to be accounted for in a Special Revenue Fund. Unused Special Revenue funds can only be carried forward one fiscal year.

- Pupil activity accounts must be used for donations to charity. In order to request a check for a donation (i.e. American Heart Assoc., American Cancer Society), a Request For Payment form must be completed. **The account charged should be the pupil activity expense account using the same modifier where the funds were originally deposited**. A SmartFusion report showing this account and the amount collected should be attached to the support.

3.13 Year End Procedures

- All accounts should have a positive or zero balance at year-end.

- All used and unused receipt books will be turned in to the bookkeeper. A receipt book with only one used receipt is considered a used book.

- The bookkeeper will total all issued teacher receipt books (and control sheets) and verify the sum equals the total of the Cash Collections Receipt Report for the fiscal year. In rare instances, where a deposit is made in the prior fiscal year, but was not recorded in SmartFusion, please contact the Finance department to correct.

- Once totaled and reconciled, receipt books and related reports should be filed away for the appropriate fiscal year. Records should be maintained for a minimum of 3 years.

- External and Internal auditors will choose certain schools to visit. Records must be readily available to them at any time, upon request.

3.14 Booster Clubs/PTO Organizations

Booster Clubs and PTO support organizations are separate entities from the school district. They are generally formed as non-profit entities and therefore must follow federal and state tax regulations. It is imperative that strict and proper accounting practices are followed to ensure the separation of the school and the organizations. Each organization must also have their own checking account. These organizations must provide their own Tax ID number and **MAY NOT** take advantage of or use the Tax ID number of the district. Before a school support organization is organized, consideration must be given to the purpose and need. Advance planning will ensure a strong organization that will benefit the school and its students for years to come.

Guidelines:

- Principals or school district employees will **not** be added to the signature card for these organizations.

- School personnel or district employees will not be treasurer of a support organization.

- All fundraisers held by support organizations will be in accordance and support of school activities. Fundraising activities must not conflict with the instructional programs of the school.

- The fundraisers will be pre-approved by the Principal. The information provided must include the dates of the activity, the supplier of sales items or activity including contract information, use of the money raised, and how funds will benefit the school.

- Each support organization must submit one copy of the Support

Organization Registration Form annually, along with the required attachments, by **September 30th** to the principal. An updated copy of the form must be submitted within 30 days if any of the report information changes during the school year. (see Exhibit L)

- Each support organization for a school will submit financial reports to the Principal by the end of the fiscal year (June 30).

- Because these organizations are in support of the schools, schools will never request checks to be made payable to the organization. The District will not issue checks to Booster clubs or other external support organizations (like PTOs, PTAs, etc.)

- Solicitations are often used to seek support funds from businesses and/or individuals in the community. To protect both parties, please request that donations are made in the form of a check made payable to the support organization. Cash donations should be discouraged. However, if there is no alternative, a receipt must be provided at the time of the donation.

- Book fairs that are run by the school district or PTO organization – should charge sales tax on items sold. South Carolina requires that all sellers making sales in the state, even temporarily, collect sales tax.

3.15 Book Fair Procedures

- The media specialist needs to coordinate with the bookkeeper.
- Media specialist completes the top portion of the Request for Fund Raiser Activity Form (exhibit 3-D).
- Bookkeeper needs to complete a blanket purchase requisition.
- Media specialist needs to determine the amount of start-up cash needed for event. Bookkeeper will complete the Request for Payment form for the start-up cash.
- Complete the Start Up Cash Verification form (exhibit 3-M). This will be completed at the beginning of the event and at the end of the event. Start-up cash will be deposited at the end of the event.
- Each day, the Athletic Ticket/Cash Reconciliation Form (exhibit 3-I) will be completed. Do not complete the "Tickets" section of the reconciliation form. Top portion will be completed every morning. The remainder of the form will be completed at the end of each day. This form along with the start-up cash, proceeds to be deposited, and the receipts are to be given to the bookkeeper each day.
- Normally the media specialist will have a register. For each cash/check sale, print two receipts. One receipt is given to the student, the other receipt is kept for the school's record of the purchase. The student's name is to be written on the receipt. Do not use a "teacher receipt book" to receipt individual purchases

if you have the register receipt. Writing a teacher receipt for each purchase is redundant.

- For credit/debit card purchases, printing of two receipts may or not be necessary based upon how Scholastic reconciles the transactions. Depending on that reconciliation piece, will determine whether you will want to print two receipts for the credit card/debit card purchases. Scholastic may have a report that can be ran that automatically provides that data

- At the end of the book fair, the right-hand side of the Start Up Cash Verification form is to be completed along with completing the bottom portion of the Request for Fund Raiser Activity form.
- Media specialist will complete the financial forms for Scholastic. Invoice will be provided to the bookkeeper and will then be submitted to Accounts Payable. A blanket receiving report form is to be completed and submitted with the invoice to Accounts Payable.

3.16 Raffles

NOTICE: As of July 1, 2020, the statute governing nonprofit raffles has been repealed pursuant to S.C. Code § 33-57-200. Therefore, raffles are no longer legal in the State of South Carolina.

Legislation is currently pending in the General Assembly to reauthorize nonprofit raffles for charitable purposes. Until such time that nonprofit raffles are reauthorized, the Secretary of State's Division of Public Charities will not be filing raffle registrations.

In the past, raffles were limited to support organizations who qualify as a 501c3 charitable organization such as a PTA, PTO, or booster club. The 501c3 charitable organization must be in compliance with the registration provisions of the Solicitation of Charitable Funds Act. These organizations that host a raffle must comply with the laws governing raffles. The district, its schools, and school clubs/sports cannot conduct a raffle. Schools should have no involvement in the process and/or the raffle itself. Schools cannot receipt or deposit raffle proceeds into the school accounts.

Per board policy LEB, support organizations are required to receive approval from the school principal for all fundraising activities.

3.17 Online Fundraiser Guidelines

Rock Hill Schools recognizes the desire for teachers to enhance their classrooms through online fundraising sites. Online fundraiser sites or "crowdfunding" are to be considered fundraisers and must follow RH Schools fundraising policies and procedures. Please review and follow the steps below when setting up an online fundraising site in order to protect yourself and ensure that the funds and/or materials are used in the way the donors intended.

Approved online fundraising sites:

- Donors Choose
- SC Future Minds
- SNAP! Raise
- Follett Titlewish
- Fan Cloth
- ChooseBooster
- SchoolFundr
- InstaRaise
- Vertical Raise

Prohibited online fundraising sites:

- GoFundMe
- CrowdRise
- Kickstarter
- CrowdFundEdu
- Clear the List

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

- Complete the Online Fundraiser Approval Form, (*See Exhibit 3-E),* also found on the RH Schools website and forward it to the school 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.

- Any requested technology items must also have preapproval from the Technology department. **Laptops and iPads are not allowed items for online fundraising**.

- Any facility enhancement items (murals, school gardens, etc.) must also have the pre- approval 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 online donation (do your research in advance).

- Satisfy other online website requirements (ex. thank you letters, photos showing completed project, copyright requirements, etc.).

- Items placed on online 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.

Complete the fundraiser:

- Upon the fundraiser conclusion, a copy of the Online Fundraiser Summary (*See Exhibit 3-F)* should be retained by the teacher and the original sent to the school bookkeeper. The school must retain copies of the approval form, summary form and 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 RH Schools fixed asset policies.
- Ensure that the crowdfunding site is taken down.

Online fundraising websites that are not included on the list above must be submitted to the Assistant Superintendent of Business Services for approval, prior to submitting the fundraiser form to the school Principal for approval.

Property received through online 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 and/or funds remain at the source school.

3.18 ArbiterPay

Secondary schools use ArbiterPay for athletic events only. Refer to the current salary scale for event workers.

What is ArbiterPay?

ArbiterPay is a way for schools to electronically pay officials assigned through **ArbiterOne** and event workers scheduled through **ArbiterGame**.

Advantages of Using ArbiterPay:

- Payment to officials and event workers is by direct deposit to their accounts which can be accessed by their mobile devices.
- W-9's are collected by ArbiterPay.
- ArbiterPay handles the preparation and distribution of 1099's.
- ArbiterPay handles payment inquiries.
- ArbiterPay ensures compliance with applicable federal and state regulations.

Setting Up An ArbiterPay Account

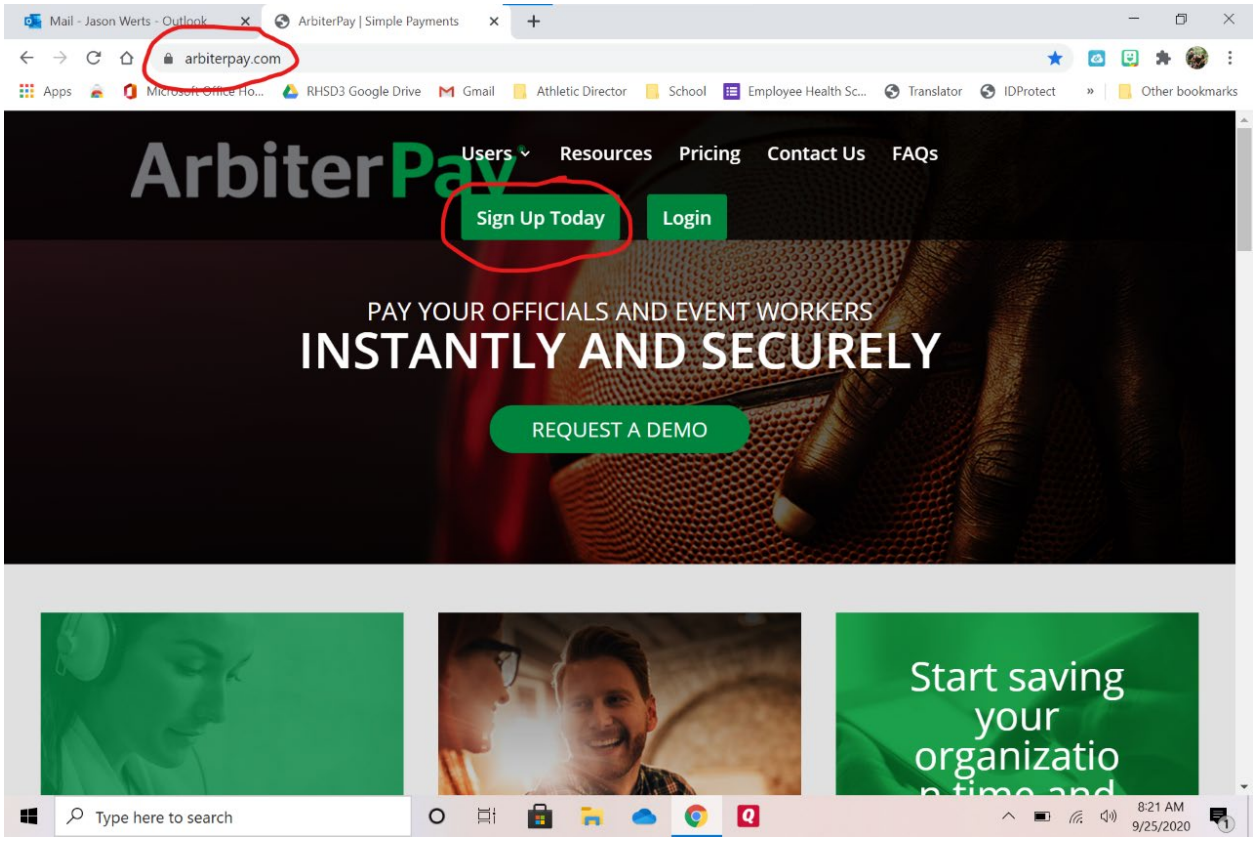
Multiple ArbiterPay accounts may be set up under the same username. This allows separating funds allotted to various sports i.e. soccer, basketball, etc.

Following required fields will be the same for all schools:

- School district's EIN number: 57-6000842.
- Business Name: Rock Hill School District 3 of York County.

STEP 1

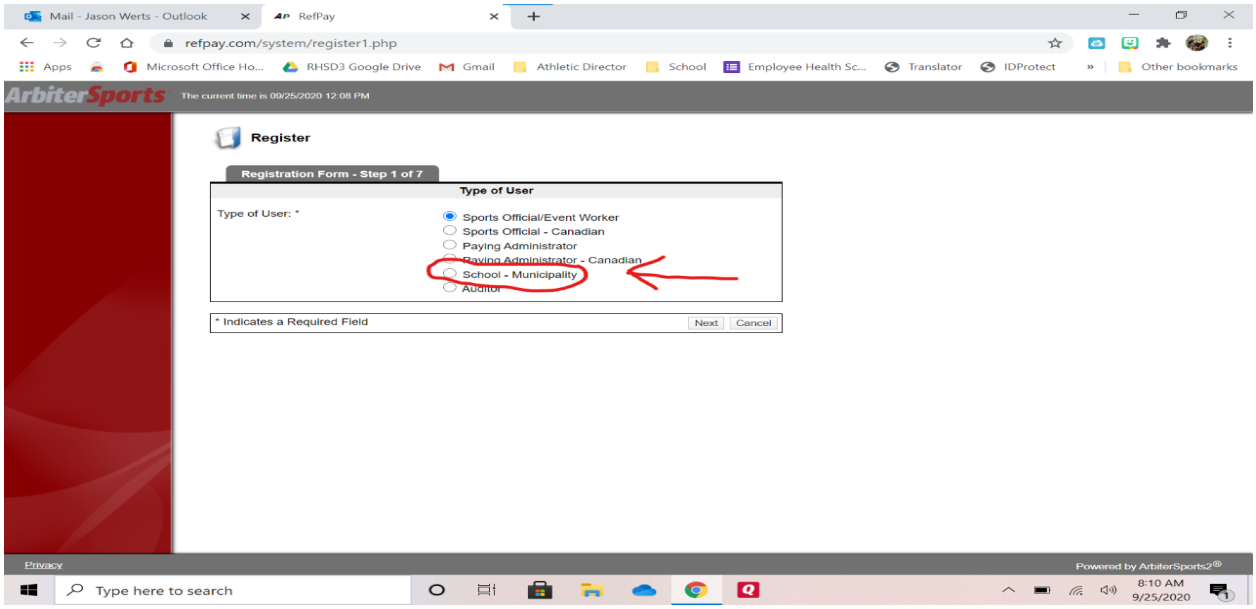
Go to www.arbiterpay.com



STEP 2

Complete registration form

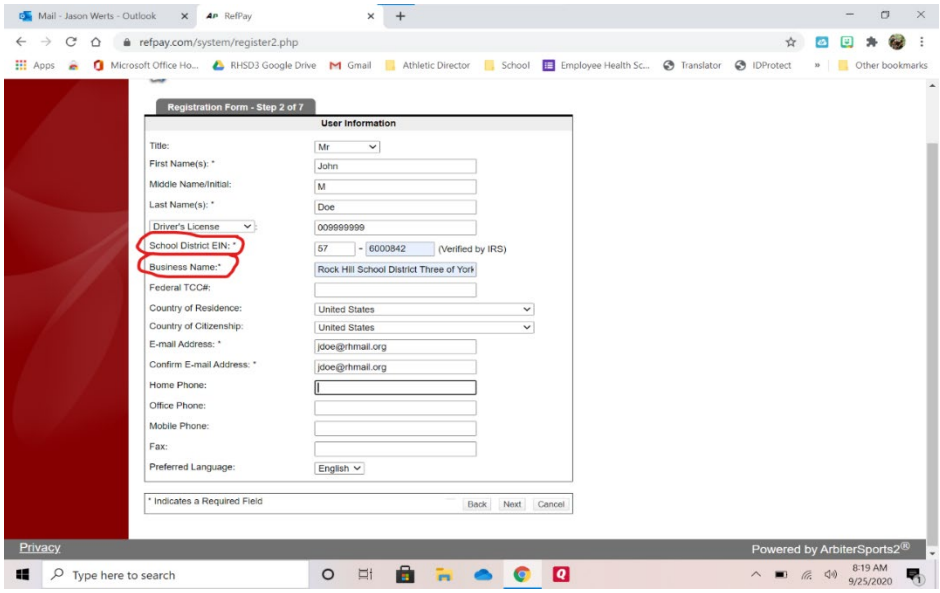
Select "School - Municipality"



STEP 3

School District EIN is: **57-6000842**

Business Name is: **Rock Hill School District 3 of York County**



STEP 4

Wait 1-3 business days for a confirmation email stating your account request has been verified and accepted.

STEP 5

- Log into ArbiterSports.com and choose "mail a paper check." Do NOT link a bank account.
- Request funds to be put into your account (*see Requesting Funds Into Your ArbiterPay Account" below*).
- Schedule a training session through ArbiterPay.

Requesting Funds Into Your ArbiterPay Account

Funds will be available 1-2 business days after the check is received.

Complete Request for Payment form (*see Accounts Payable section*)

- **Name**: ArbiterPay Trust Account # XXXXXX (*XXXXXX is your account number*)
- **Vendor Number**: 502091

- **Address**: Leave blank
- **Signature**: Sign here
- **Date**: Date here
- Check "Other" box
- **Amount**: Total amount requested of transfer from pupil activity account(s) to ArbiterPay
- **Account Number**: 7LL-271-0399-XXX-LLL where LLL is your school location and XXX is the modifier corresponding to a sport (*example: 410 Volleyball*). Multiple account numbers may be used to split payment between different sports. Provide the amount for each account when splitting. Total going to different accounts must equal the Amount Requested.
- **Description:** Add funds to arbiter account
- Enter your school and have your principal/athletic director sign and date the form.
- Submit the form to Rhonda Reeves rreeves@rhmail.org

Required Monthly Reports

- Create reports after month end for the entire month from ArbiterPay
- Include report for officials and event workers
- Include Name of official/worker, Sport, Amount Paid, Date of event, position filled
- Send the report to Mary Jefferson mjefferson@rhmail.org.

EXHIBIT 3-A: SCHOOLS DAILY LOG OF RECEIPTS (LESS THAN $5.00)

(Turn in daily with money)

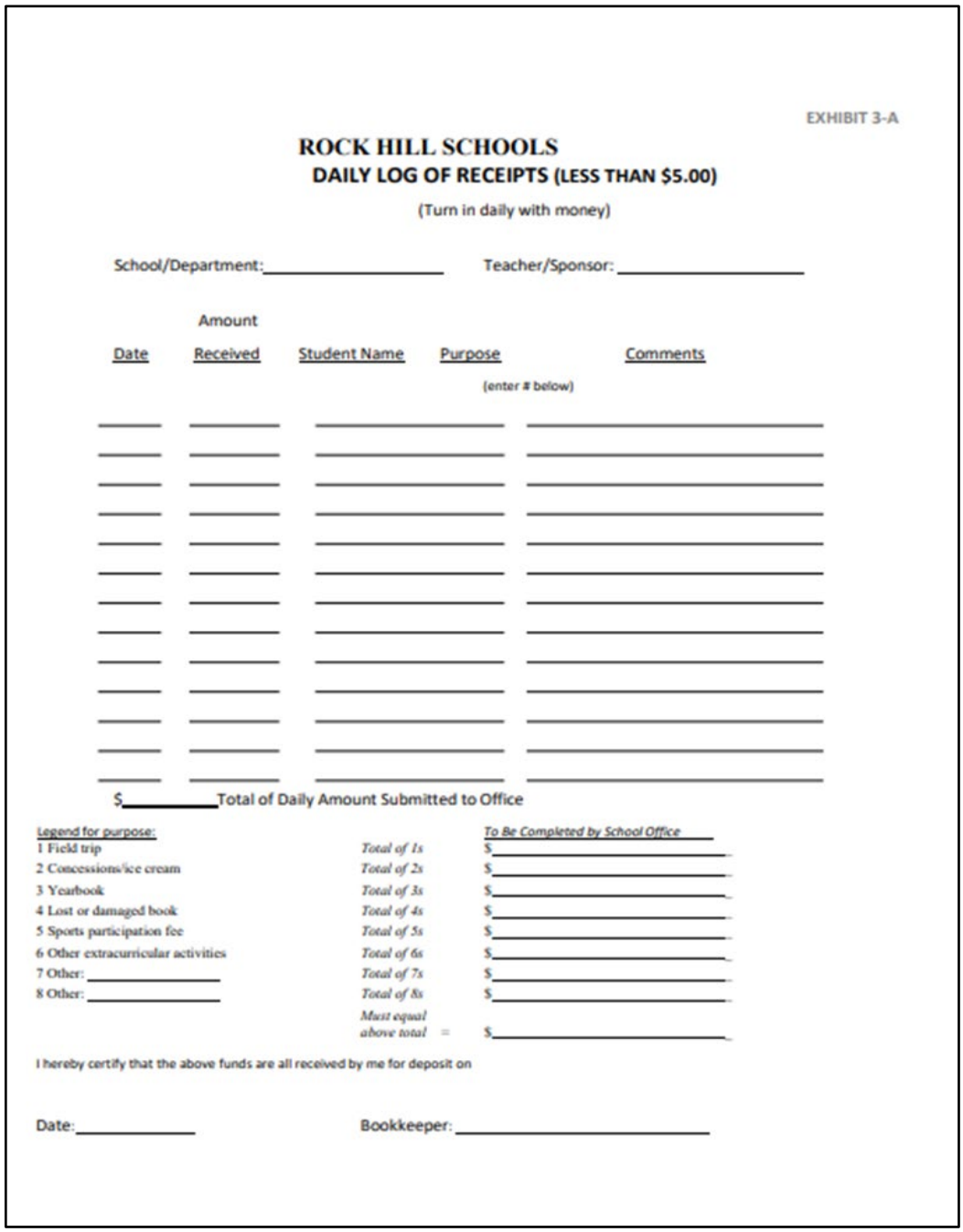


EXHIBIT 3-A

ROCK HILL SCHOOLS

DAILY LOG OF RECEIPTS (LESS THAN $5.00)

(Turn in daily with money)

School/Department:_____ Teacher/Sponsor: _____

Date	Amount Received	Student Name	Purpose (enter # below)	Comments

$_____Total of Daily Amount Submitted to Office

Legend for purpose:

1 Field trip
2 Concessions/ice cream
3 Yearbook
4 Lost or damaged book
5 Sports participation fee
6 Other extracurricular activities
7 Other: _____
8 Other: _____

To Be Completed by School Office

Total of 1s $_____
Total of 2s $_____
Total of 3s $_____
Total of 4s $_____
Total of 5s $_____
Total of 6s $_____
Total of 7s $_____
Total of 8s $_____
Must equal above total = $_____

I hereby certify that the above funds are all received by me for deposit on

Date:_____ Bookkeeper: _____

EXHIBIT 3-B: REVENUE REPORT FOR NON-ATHLETIC ACTIVITY

_____
School/Department

No._____ **Date** _____

SOURCE OF COLLECTION (Club or Activity):

_____

Transmits herewith monies obtained from sources indicated below for deposit.

CASH RECEIVED _____

CHECKS RECEIVED _____

TOTAL AMOUNT FOR DEPOSIT _____

_____

I hereby certify that the above funds are all received by me for deposit and submitted with the appropriate receipts on

Date_____ _____
Signature (Sponsor or Teacher)

_____

I hereby certify that the above funds are all received by me for deposit on

Date_____ _____
(Bookkeeper)

EXHIBIT 3-C: ORDERING DEPOSIT BAGS AND SLIPS

CONTACT INFORMATION FOR ORDERING DUAL POUCH BAGS AND DEPOSIT SLIPS

Please see the pricing on the dual pouch bags below:

- 10x15 dual pouch is 19.99 – 100 per pack
- 14x20 dual pouch is 28.92. – 50 per pack

Below is the contact information that your bookkeepers will need to order supplies from Superior Press.

- **Contact options**
  - 1-800-289-3557, option 4
  - (877) 851-7258
  - SALES@SUPERIORPRESS.COM
  - Order form attached

- **Information that will be needed to order slips**
  - Depositing account number
  - Location number
  - Number of slips needed
    - ❖ Make sure you include if they should be in triplicate
  - Account to be charged
  - Shipping information
  - Please do not put credit card information on the order form. Make sure they debit the account**.**

SUPERIOR PRESS, INC. • 9440 NORWALK BLVD • SANTA FE SPRINGS, CA 90670 • PH. (877) 851-7258 • FAX (877) 805-0179 • MAC MAIL E2843-011
E-MAIL US AT: SALES@SUPERIORPRESS.COM

PLEASE FILL OUT ORDER FORM COMPLETELY AND LEGIBLY

CONTACT NAME: _____

CONTACT PHONE #: _____

EMAIL: _____

SPECIAL INSTRUCTIONS:

_____

_____

BILLING OPTION: ☐ DEBIT ☐ CC # ☐ BILL AU # _____

IF A NEW ACCOUNT, PLEASE NOTE THE FUNDING DATE: _____

CARD HOLDERS NAME: _____

CREDIT CARD ACCOUNT #: _____

EXP. DATE _____ (MM/YR) CVV#_____ (3 DIGITS ON BACK OF CARD)

ADDRESS: _____

CITY _____ STATE _____ ZIP CODE _____

CLIENT INFORMATION

CLIENT INFORMATION TO BE PRINTED

_____

_____

_____

_____

_____

SHIP TO ADDRESS: (STREET ADDRESS REQUIRED, NO P.O. BOXES)

_____

_____

_____

ATTN: _____

~~Wells~~ Fargo Bank, N.A.

_____ CHECK ROUTING #

_____ DEPOSIT ROUTING #

_____ (no Dashes) AUX FIELD - LOCATION # SEQUENTIAL STARTING #

_____ ACCOUNT NUMBER (10 OR 13 DIGITS)

CO-ID # (INTERNAL BANK USE ONLY) _____

SHIPPING METHOD

☐ UPS NEXT DAY AIR ☐ UPS NEXT DAY AIR SAVER

☐ UPS 2ND DAY AIR ☐ UPS 3 DAY SELECT ☐ UPS GROUND SERVICE

*IF LEFT BLANK PRODUCT WILL BE SHIPPED GROUND DELIVERY

ENDORSEMENT STAMPS

STYLE: ☐ SELF-INKING ☐ RUBBER STAMP

QUANTITY: _____ ☐ BANK ENDORSEMENT ☐ ADDRESS ☐ SIGNATURE

*MAXIMUM OF 30 CHARACTERS PER LINE; INCLUDING SPACES, PUNCTUATION, ETC.

MANUAL CHECKS (NO MICR / IMAGE TESTING REQUIRED)

3-ON-A-PAGE CHECKS
(MINIMUM 300 - 3-ON-A-PAGE STYLE)

☐ A/P STUB ☐ PAYROLL
(3 RING BINDER SOLD SEPARATELY - $12.00 ea.)

☐ CORPORATE
(BLACK COVER & REGISTER INCLUDED)

1-ON-A-PAGE CHECKS
(MINIMUM 50 - BUSINESS SIZE 8 3/8 x 3 1/8)

☐ POCKET
(BLACK COVER & REGISTER INCLUDED)

QUANTITY: ☐ 300 ☐ 500 ☐ 1000 ☐ OTHER _____

START #: _____

COLOR: ☐ BLUE ☐ GREEN ☐ PINK ☐ YELLOW ☐ TAN

COPIES: ☐ SINGLE ☐ DUPLICATE ☐ TRIPLICATE

BINDER: ☐ BLUE ☐ BLACK NUMBER OF SIG. LINES _____

WORDING OVER SIG LINES:

_____

VOUCHER CHECKS (PLEASE FAX OR MAIL A SAMPLE)
(3 DAY MINIMUM FOR RUSH ORDERS)

CHECK STYLE: ☐ SPS ☐ SPW ☐ CUSTOM

VOUCHER STYLE: ☐ 1 ☐ 2 ☐ 3 ☐ 4

QUANTITY: _____ START #: _____

COLOR: ☐ BLUE ☐ GREEN ☐ PINK ☐ TAN

COPIES: ☐ SINGLE ☐ DUPLICATE ☐ TRIPLICATE ☐ QUAD

NUMBER OF SIG. LINES _____

WORDING OVER SIG LINES:

_____

COMPUTER CHECKS (IMAGE TESTING MAY BE REQUIRED FOR SOME BACKGROUNDS)

LASER CHECKS (PLEASE FAX OR MAIL A SAMPLE) ☐ **LOGO

CHECK POSITION: ☐ TOP ☐ MIDDLE ☐ BOTTOM ☐ 3-ON-A-PG

CHECK #s: 1 ☐ 2 ☐ 3 ☐

☐ CHECKS FACE UP ☐ CHECKS FACE DOWN NUMBER OF SIG. LINES _____

ENVELOPES: ☐ DOUBLE WINDOW ☐ GUM ☐ SELF SEAL

SOFTWARE: _____

QUANTITY: (MINIMUM 250) _____ START #: _____

COLOR: ☐ BLUE ☐ GREEN ☐ PINK ☐ TAN ☐ GREY ☐ YELLOW

COPIES: ☐ SINGLE ☐ DUPLICATE ☐ TRIPLICATE ☐ QUAD

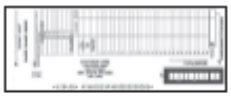
** TO SEND LOGO PLEASE EMAIL A HIGH RESOLUTION OR EPS FILE TO: SALES@SUPERIORPRESS.COM

* FOR DOT MATRIX OR CONTINUOUS CHECKS PLEASE CALL (888) 590-7998 EXT. 2062

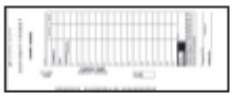
DEPOSIT SLIPS

DEPOSIT STYLE:

☐ STANDARD WHOLESALE DEPOSIT SLIP (GEN 1001)



☐ COMMERCIAL DEPOSIT WITH CHECK LISTING (DS4)



QUANTITY: (MINIMUM 200) ☐ 200 ☐ 400 ☐ 600 ☐ 800 ☐ 1000 ☐ OTHER _____ (INCREMENTS OF 200)

COPIES: ☐ SINGLE ☐ DUPLICATE ☐ TRIPLICATE ☐ QUAD

BINDING OPTIONS: ☐ LOOSE ☐ PADDED ☐ BOOK (MOST STANDARD FORMAT IS BOOK)

*IF YOU DON'T SEE THE OPTION YOU WANT PLEASE EMAIL US TO REQUEST A FULL DIGITAL CATALOG OF PRODUCT O- TIONS

(Rev. 06.10.14)

EXHIBIT 3-D: REQUEST FOR FUND RAISING ACTIVITY

Club or Organization_____

Name of Company
providing Product/Service_____

Description of Product/Service_____

_____

COST of Product/Service $_____ SELLING Price $_____

Selling Beginning Date _____ Selling Ending Date_____

All funds received will be deposited into the school account daily. All funds spent will be done so via purchase order or check request. Any losses incurred as a result of this fund raising activity will be the sole responsibility of the club and the club sponsor.

Sponsor's Signature_____ Date_____

Principal's Signature_____ Date _____

Reconciliation
(*Complete this section after fundraiser ending date)*

1. Total Money Collected from Fund Raiser $_____
2. Total # items purchased to sell_____X Cost per item_____= $_____
3. **Net Profit/(Loss)** to Club (Subtract line 2 from line 1) $_____

Surplus: No. of items in line 2 unsold _____
Please describe your plan for disposal of any surplus (unsold) items: _____

_____

_____

Sponsor's Signature_____Date _____

Principal's Signature_____Date _____

EXHIBIT 3-E: ONLINE FUNDRAISER APPORVAL

Fundraiser Information

School:_____ Teacher/Grade:_____

Fundraiser Title: _____

Purpose: _____

A. What online source will be used to conduct this fundraiser?

_____

B. What days will this fundraiser be available for public contribution?

Start:_____ End: _____

(mm/dd/yyyy) (mm/dd/yyyy)

C. Has the Online Fundraising Agreement been completed? YES_____NO_____

If no, please indicate date it will be completed: _____

Signature: _____

Date:_____

( ) Approved Principal:_____

( ) Denied Date:_____

( ) Approved Technology or Maintenance (if required)

_____

( ) Denied Date: _____

EXHIBIT 3-F: ONLINE FUNDRAISER SUMMARY

Fundraiser Title: _____

School: _____ **Teacher/Grade:** _____

Items donated or dollar amount received:

_____

_____

I understand that this online fundraiser must now be inactive online and I verify that all requirements regarding reporting have been completed. I also understand that any and all items received are the property of Rock Hill Schools and that they will remain at the source school in the event of my transfer or separation from employment.

Signature: _____ **Date:** _____

A copy of this form must be retained by employee and the original given to the school bookkeeper.

EXHIBIT 3-G: "SMART SNACKS" INDIVIDUAL EXEMPT FUNDRAISER CHECKLIST

Important Notes

- This form should be approved by the principal or designee - - not the cafeteria.
- Post this form to the "Smart Snacks" Annual School-Based Exempt Fundraiser Summary Report.
- Retain this form at the school (not the cafeteria) for the current school year and the next three (3) school years. These forms are subject to audit.

District and school:

Requesting school organization and contact:
Name of fundraiser, date(s), time(s), and location(s): Description of food(s) being sold:

1. Is this fundraiser consistent with the district and/or school's **local wellness policies**? Yes = continue
   No = STOP! This cannot be an exempt fundraiser.

2. Will the food be **sold**?
   Yes = continue

   No = no exemption required, but check local wellness policy

3. Will the food be sold during the **school day** for **consumption** on the **school campus**? Yes = continue
   No = no exemption required, but check local wellness policy

4. Will the food be sold in a **canteen, vending machine, or school store**? Yes = STOP! This cannot be an exempt fundraiser.
   No = continue

5. Does the food meet federal Smart Snacks **nutritional requirements**?
   Yes = no exemption required, but check local wellness policy
   I don't know = use the Smart Snacks calculator at http://rdp.healthiergeneration.org/calc/calculator/

   No = continue

6. Will the food be sold in the **food service area** during breakfast and/or lunch? Yes = STOP! This cannot be an exempt fundraiser.
   No = Sign, date, and submit this form to the principal or designee.

_____ _____
Printed Name and Signature of Authorized Organization Representative Date

_____ _____
Printed Name and Signature of Principal or Designee Date

EXHIBIT 3-H: "SMART SNACKS" ANNUAL SCHOOL-BASED EXEMPT FUNDRAISER SUMMARY REPORT

Important Notes

- This form must be completed by the school principal or designee—not the cafeteria.
- Retain this form at the school (not the cafeteria) along with each "Smart Snacks" Individual Exempt Fundraiser Checklist for the current school year and the next three (3) school years.
- These forms are subject to audit.

District and school name

School year:

#	Organization	Date	Duration
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			

Printed Name and Signature of Principal or Designee Date

ROCK HILL SCHOOLS Exhibit 3-I
ATHLETIC TICKET/CASH RECONCILIATON FORM

_____
School/Department

Seller (Print first & last name):_____ **Date:** _____

SOURCE OF COLLECTION (Event): _____

Startup Cash (The Seller): Verify start-up cash amount **prior to** the start of the event. I certify that I received startup cash in the amount of $_____. (A)

Seller Signature_____Verifier Signature _____

TICKETS (**color of tickets**_____/_____)

Color & Selling Price: Adult_____***Student/ District ID*** _____

Ending Ticket Number _____/_____
Beginning Ticket Number (-) _____/_____
Tickets Distributed (=) _____/_____

Complimentary Tickets (-) _____
Tickets at cost (=) _____
Price per Ticket X _____/_____
_____/_____
Total Gate Receipts (=) (B)

CASH:

Cash on hand _____(C)
Less startup money (-) _____(A)
Amount to be deposit (=)_____(D)

TOTAL CASH ON HAND:

Use this to tally ALL cash/coins/checks at end of event.

100 x_____= _____
50 x_____= _____
20 x_____= _____
10 x_____= _____
5 x_____= _____
1 x_____= _____
$1 coin x_____= _____
$0.50 x_____= _____
$0.25 x_____= _____
$0.10 x_____= _____
$0.05 x_____= _____
$0.01 x_____= _____
Checks Total = $_____

RECONCILIATION:

Total Gate Receipts _____ (B)

TOTAL [Total Gate Receipts (B) + Startup (A)] =_____(C)

Amount to be deposit (-)_____(D)
Cash over or under? (=)_____

*List discrepancy explanation (**print legibly**):*

_____

The Seller and Verifier agree to the following statement: *We hereby certify that the above funds have been counted and verified, evidenced by two signatures, provided explanation of discrepancy (if applicable), and submitted all above funds for deposit.*

Date _____ Seller's Signature _____

Date _____ Verified by _____

Rev. Oct 2019

EXHIBIT 3-J: REQUEST FOR PUPIL ACTIVITY ACCOUNT TRANSFERS

(Use for *Activity Account Transfers* ONLY)

SCHOOL/DEPARTMENT: _____

TRANSFER FROM (dr) (7??-426-0710-???-???)	AMOUNT	TRANSFER TO (er) (7??-000-5270-???-???)	AMOUNT
TOTAL		Totals must balance	

EXPLANATION:

_____

_____

_____

Principal/Director Signature:	Date:	Approved By: (Finance Department)	Date:
_____	_____	_____	_____

Instructions for Journal Entry for Activity Accounts Form

(1) Use this form to transfer money from one activity account to another. Do not use it to reclassify expenses or for non-activity account budget adjustments.

(2) Transfers cannot be made between different locations.

(3) Put the account(s) to transfer money from along with the amount to transfer on the left side of the form. The account should always be in the form of 7??-426-0710-???-???.

(4) Put the account(s) to transfer money to along with the amount to transfer on the right side of the form. The account should always be in the form of 7??-000-5270-???-???.
Total each of the amount columns. They must balance.

(5) Write a brief explanation for the transfer request.

(6) Attach an activity Fund Report that reflects current balances.

(7) The principal or director must sign and date the form before it is sent to the finance department.

EXHIBIT 3-K: CASH IN SCHOOL BUILDINGS

Code **DM** *Issued* **6/18**

Purpose: To establish the basic structure for dealing with cash in school buildings.

Elementary schools will not keep more than $750 (including cash and checks) overnight, excluding startup cash for curricular activities and food service petty cash.

Middle schools will not keep more than $1,000 (including cash and checks) overnight, excluding startup cash for curricular and extracurricular activities and food service petty cash.

High schools will not keep more than $1,500 (including cash and checks) overnight, excluding startup cash for curricular and extracurricular activities and food service petty cash.

Other district locations will not keep more than $250 (including cash and checks) overnight. All

monies must be kept in a locked, secure place with limited access until deposited.

The board directs all principals to ensure school monies are deposited when the total amount exceeds the limits listed above. All monies received for events, excluding the startup cash, must be reconciled daily, and deposited when the school exceeds the limits listed above. Monies received for late night events must be reconciled and deposited daily using the bank's night depository when the total amount for the school exceeds the limits listed above. The district employee making the night deposit will be accompanied by a police officer or security guard. The startup cash for curricular and extracurricular activities must be verified, evidenced by at least two signatures and dates, at the beginning and end of each event day.

Support organizations must agree to follow all procedures as related to cash in school buildings and adhere to policy KBE and administrative rule KBE-R.

Support organizations should not leave money at school overnight. The support organization should use a fixed lock box in the school office or vault area for times when a support organization officer is unavailable to pick up money during the school day. Only the support organization officer will have access to this lock box. A master key to the lock box will be secured at the district office. The support organization should check the lock box for money on a regular basis. The support organization will be responsible for any loss incurred.

Principals will be allowed to hold startup cash for curricular and extracurricular activities for the duration of the activity/season (i.e., fall sports, book fair). At the end of the activity/season, principals must deposit the startup cash in a separate deposit that does not include the school's regular daily deposit. All startup cash must be kept in a locked, secure place with limited access until deposited at the end of the activity/season.

Food service managers may keep petty cash for the duration of the school year for use of operating the food service cash registers. The maximum amount of petty cash is $50 for elementary schools, $120 for middle schools, and $300 for high schools. Petty cash must be verified, evidenced by at least two signatures and dates, at the beginning and end of each day. All petty cash must be kept in a locked, secure place with limited access until deposited at the end of the school year.

District employees are prohibited from keeping school monies in their homes or automobiles overnight.

No disbursements will be made from cash collections. All school monies will be deposited, and disbursements will be made by check or procurement card to ensure appropriate reporting.

The principal must make arrangements with local banks for night depository privileges and armored services when necessary.

Principals who do not abide by this policy will be responsible for any loss incurred as a result of their failure to make a timely deposit and may be subject to further disciplinary action.

Adopted 9/27/99; Revised 11/26/12, 3/27/17, 6/25/18

Rock Hill School District Three of York County
Support Organization Registration Form

_____ School Year

Rock Hill Schools requires that all PTO's, PTA's, Booster Clubs, and other support organizations submit one copy of this form annually, along with the required attachments, by September 30th to the principal. An updated copy of this form must be submitted within 10 days if any of the report information changes during the school year.

School name: _____
Name of booster club/organization: _____
Mailing address: _____
_____
_____
Name of student activity supported by organization: _____
Organization's fiscal year end: _____

Officers:	Name & Email Address	Address	Phone Numbers	District Employee
President			H W C	Yes No
Vice-Pres.			H W C	Yes No
Secretary			H W C	Yes No
Treasurer			H W C	Yes No

Date Officers were elected: _____

The officers listed above are responsible for all reporting requirements for the current year. **Please note that if any of the above changes, a new Registration Form must be submitted to the principal within 30 days.**

Federal Tax ID Number: _____

SC Secretary of State Public Charity ID Number: _____

Yearly Date that By-Laws were recognized and accepted at a public meeting: _____
Date your annual budget was approved: _____

Filing date of last Secretary of State annual report: _____
Filing date of last IRS form 990: _____

Date of last annual audit performed by A audit committee or A independent auditor of financial activity: _____

Attachments required with this statement:

1. _____ Proof of filing IRS form 990
2. _____ Proof of filing Secretary of State annual report
3. _____ Prior year financial statements validated and certified by the audit/finance committee (balance sheet and detailed revenue/expense statement)
4. _____ Approved annual budget
5. _____ IRS 501(c)(3) Determination Letter
6. _____ Copy of By-Laws and mission statement
7. _____ Proof of insurance
8. _____ List of board members and contact information (other than officers listed above)

EXHIBIT 3-M: START UP CASH VERIFICATION

Rock Hill Schools

Start Up Cash Verification

Date: _____

Event Name: _____

Prior to Event Startup Cash Count:

Coin:

_____x $0.01 = $_____
_____x $0.05 = $_____
_____x $0.10 = $_____
_____x $0.25 = $_____
_____x $0.50 = $_____
_____x $1.00 = $_____
Total Coins $_____

Currency:

_____x $1 = $_____
_____x $5 = $_____
_____x $10 = $_____
_____x $20 = $_____
_____x $50 = $_____
_____x $100 = $_____
Total Currency $_____

Beginning Total $_____

End of Event Startup Cash Count:

Coin:

_____x $0.01 = $_____
_____x $0.05 = $_____
_____x $0.10 = $_____
_____x $0.25 = $_____
_____x $0.50 = $_____
_____x $1.00 = $_____
Total Coins $_____

Currency:

_____x $1 = $_____
_____x $5 = $_____
_____x $10 = $_____
_____x $20 = $_____
_____x $50 = $_____
_____x $100 = $_____
Total Currency $_____

Ending Total $_____

I certify that I have counted and verified startup cash and it totals the amounts listed above:

Prior to Event Signatures:

Received By: _____ (Print Name) _____ (Signature) _____ (Date)

Verified By: _____ (Print Name) _____ (Signature) _____ (Date)

End of Event Signatures:

Received By: _____ (Print Name) _____ (Signature) _____ (Date)

Verified By: _____ (Print Name) _____ (Signature) _____ (Date)

Rev. Oct 2019

SECTION IV – GRANTS – SPECIAL PROJECTS

4.1 General Grant Information

The District receives grants that are funded through State, Federal, and Local sources. The funds typically have legal restrictions and are to be used for specific purposes based on grant provisions. Grants can be applied for or awarded to schools, teachers, or the District as a whole. Each project, grant or state initiative is accounted for in a designated fund, generally determined by the State Department of Education. All financial information for projects and grants is accounted for in the Business Services Department; therefore, it is very important that the following guidelines and procedures are followed.

4.2 Applying for Grants

Contact the Grant Accounting Specialist when applying for grants before the application is filled out to ensure correct accounting requirements are followed and the grant financial requirements are in accordance with District Policy.

All grant applications should be approved by the Assistant Superintendent of Business Services at least **seven** days before the application is due.

4.3 Federal Grants

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 your future federal budgets as accurately as possible, so that minimal amendments are necessary. The Program Manager is the only person in the District's program office (school or department outside of Business Services) that has access to the Grant Accounting Processing System (GAPS), Some federal funds allow for carryover of funds into the following year. Food purchases are not allowed from federal funds.

4.4 State Grants

In most cases, state grants are restricted and are limited as to the function and object levels that are approved by the State Department. In recent years, most state grants allow for carryover of funds into the following year; however, this is determined on an annual basis by the legislature. Food purchases are not allowed from state funds.

4.5 Local Grants

A school may apply for a grant from a local source (PPG, Lowe's, Rock Hill Foundation Grant, Family Trust, DHEC-Recycling Grant, etc.); the school may also receive a donation as well. If these grants/donations are $5,000.00 or more, the check along with documentation and budget breakdown should be sent to the Business Services Office (Grant Accounting Specialist). These funds will be set up in Fund 899. Once the budget has been established, it will be sent to the school. Local grants will only be allowed one year carryover.

SCDHEC Grants are the exception to this rule and must be run through the Business Services Office even though they are less than $5,000.00.

Grants/donations $4,999.99 and under can remain at the school for their Pupil Activity Accounts.

4.6 Grant Budgets

In order for a grant budget to be set up, a budget narrative must be submitted by the Grant Applicant or the Program Manager to the Grant Accounting Specialist. This budget must be approved by the Assistant Superintendent of Business Services.

No purchases can be made until the budget accounts have been finalized or approval has been received from Business Services. A copy of the approved grant must be submitted to Business Services to be kept on file.

All purchases must be made in accordance with the Rock Hill Schools Purchasing Policies. Exhibit 4-A is an example of a Budget Report that is submitted to the State Department of Education (SDE) for approval of Federal Funds.

4.7 Grant Amendments

Some grants require a budget amendment to transfer funds. For grants funded by the SDE, a written request to the SDE must be submitted to the Program Manager and the Grant Accounting Specialist, who will complete the amendment forms. Budget changes in SmartFusion will not be made until the amendment has been approved by the SDE.

4.8 Expenditure Reports/Claims

For grants requiring claims to receive funding, arrangements must be made with Business Services to determine who should file the claim. Generally, this will be the Grant Accounting Specialist, but in some circumstances, the grant applicant or sponsor will be required to fill out certain information. The Expenditure Report Claim Form (See Exhibit 4-B) must be submitted to the State Department of Education.

4.9 Indirect Cost and Employee Benefits

Indirect cost must be budgeted for all Federal budgets, if allowed by the grant. The indirect cost rate is subject to change each year. For indirect cost rates, please call the Grant Accounting Specialist.

Employee benefits (Health, Retirement, and Social Security, are subject to change each year. For the rates, please contact the Grant Accounting Specialist.

4.10 Year-End Procedures

For all grant funds, revenues must equal expenditures at the end of the fiscal year even though the grant period may not be over. In order to close the books and record expenditures and revenues properly, journal entries may need to be made.

For those funds that allow carry-over, the remaining budget will be carried forward to the following fiscal year.

4.11 Semi Annual Certifications and Personnel Activity Report (PAR)

The "Cost Principles for State, Local, and Indian Tribal Governments" states that employees who work on multiple activities or cost objectives should support their wages and salaries on a personnel activity report or equivalent documentation. These reports should be completed when employees work on more than one federal award or a federal award and non-federal award.

Semi Annual Certifications

At least semi-annually, employees who are expected to work solely on a single federal award or cost objective are required to certify that they indeed worked solely on that program for the period covered by the certification. The Human Resource Department issues time and effort certifications which must be signed by the supervisory official having firsthand knowledge of the work performed by the employee.

If the job function meets one cost objective, the semi-annual certification is required. Employees who are completely charged to a federal fund or employees who are charged to different funds (federal and/or non-federal) but who are performing the same job function are not required to track their time on a monthly basis. For instance, a 4-K teacher charged 50% to Title I and 50% to EIA does not need to track their time monthly because the employee performs the same job function of a teacher all day.

ESSER Certifications

If an employee is performing tutoring hours for ESSER, they are required to fill out an ESSER payroll timesheet and certification form to attest that 100% of their time and effort for that timesheet was dedicated to the ESSER federal program.

Personnel Activity Report (PAR)

If an employee is performing two different job functions, the personnel activity report, and timesheet are required. A timesheet may be substituted as a PAR only if all the required elements of the PAR are present on the timesheet. This time and effort information must meet the following standards in order to be substituted for the PAR.

1. Grant #
2. Grant name (cost objective) or activity
3. Employee's distribution (%) of time
4. Employee's full name
5. Employee's position/title or job description
6. Specific dates (i.e. daily or work week ending)
7. Specific times (i.e. time in and time out)
8. Calculation of the time worked (i.e. daily & work week ending)
9. Calculation of other time (i.e. sick, vacation, holiday)
10. Employee's signature
11. Supervisor's or approving agency official's signature

The Human Resource Department at Rock Hill School District 3 is in charge of gathering proper documentation for Semi-Annual Certification and Personnel Activity Reports.

4.12 Maintenance of Fiscal Effort (MOE)

While preparing the IDEA grant each year, that the District ensures that it expends an amount of state and local funds for the education of children with disabilities that is at least equal to the amount of state and local funds actually expended in the most recent preceding fiscal year. If there are decreases, they must be supported by the allowances described in the SDE audit guide. The Grant Accounting Specialist completes the MOE calculation and maintains the documentation in the IDEA federal grant file. There are four ways a district can meet MOE: state and local expenditures, local expenditures only, state and local per capita, and local only per capita.

State and local expenditures (General Fund/EIA Functions 121-128; 133-137; 161) and Special Ed Child Counts are used for each fiscal year. Once the allocations are entered, the form calculates our figures and determines if we met MOE.

Once the MOE calculation is completed, it is sent to the Assistant Superintendent of Business Services for review and approval, then forwarded to the Director of Special Education for submission to the SDE.

4.13 Gifts, Grants and Donations

From time to time, schools may receive gifts, grants, or donations. Donations from support organizations such as PTO, PTA, or Booster clubs, in any amount, may be deposited into the appropriate student activity account. Donations from non-support organizations, that are $5,000.00 or more, must be forwarded to the Grant Accounting Specialist. These donations of $5,000.00 or more CANNOT be deposited into the school's student activity funds. In these instances, the schools must work with the Grant Accounting Specialist to ensure these funds are properly accounted for.

Federal or state grants and donations that are less than $5,000.00 must be forwarded to the Grant Accounting Specialist.

Local gifts, grants, and donations that are less than $5,000.00 may be deposited in the pupil activity funds. Such grants are administered by the school, with technical support provided by Business Services.

Gifts, grants, and donations generally fall into two categories: restricted and nonrestricted. Restricted donations have rules imposed on the disbursement of the funds that the donor expects to see followed. Unrestricted gifts can be used for any legitimate purpose that benefits students. All the rules that have been stipulated by the grantor/donor must be carefully and faithfully adhered to.

Procedures for proceeds of $4,999.99 or less:

1. Acceptance of a gift, grant, and donation must be approved by the school's principal. Accordingly, a memo should be sent to the District Cameron Reid whenever a gift, grant, or donation of goods is received. The memo should state the amount of the donation, the reason for the donation, the date it was received and the institution (or person) making it.

2. If the donation will be used to purchase fixed assets or if the donation consists of donated goods (e.g., donated computers, scientific equipment, or athletic equipment), then asset tags must be obtained from the Business Services Department. Please note that donated assets become the property of the Rock Hill School District and as such, they must comply with all the applicable procedures for fixed assets.

3. **Unrestricted Donations** are to be deposited into the appropriate school pupil activity modifier. The proceeds should be deposited by the school bookkeeper through the normal cash collection procedure in CSI/SmartFusion. Unrestricted donations can be spent by the principal for the general welfare of the student body.

4. **Restricted Donations/Grants** are to be deposited in one of the school's **"Grant" pupil activity modifiers.** The proceeds should be deposited by the school bookkeeper through the normal cash collection procedure in CSI/SmartFusion. If additional **"Grant"** modifiers need to be established, contact Business Services. Restricted donations must be segregated and reported separately so the proceeds are easily and readily identifiable.

Procedures for proceeds of $5,000.00 or more:

1. Donations of $5,000.00 or more (except for those from PTOs, Booster Clubs, etc.) **may not** be deposited into the school's pupil activity funds. These donations must be forwarded to the Grant Accounting Specialist to be accounted for in a Special Revenue Fund, with a memo (see item #3 below). This is very important and compliance with this procedure is subject to audit.

2. If the donation will be used to purchase fixed assets or if the donation consists of donated goods (e.g. donated computers, scientific equipment, or athletic equipment), then asset tags must be obtained from Business Services. Please note that donated assets become the property of the Rock Hill School District and as such, they must comply with all the applicable procedures for fixed assets.

3. A memo or a copy of the grant application must accompany the check when sent to the Grant Accounting Specialist. The memo must state the check number, amount, and reason for the donation/grant, donor name and details of the grant, including a budget of how the school intends to spend the grant.

Please note: The administration of grants is subject to outside entity oversight and scrutiny. It is imperative that schools comply with all the procedures outlined in this section for administering gifts, grants, and donations.

4.14 Extenuating or Extraordinary Circumstances

During extenuating or extraordinary circumstances, the District will continue to follow its policies and procedures for Time and Effort reporting, allowability of salaries/benefits and other project activities as allowed by the specific circumstance. If the District and/or school(s) is closed due to an extenuating or extraordinary circumstance, such as a natural disaster, extreme weather conditions, pandemic, etc., the district will allow documentation to be obtained electronically. District employees whose salaries are paid for by any federal grant will continue to work on their specific grant project activity during an extenuating or extraordinary circumstance.

All District procurement policies and procedures must be followed during any extenuating or extraordinary circumstance. This applies to any purchase services, supplies, equipment, etc.

EXHIBIT 4-A: BUDGET REPORT

STATE DEPARTMENT OF EDUCATION

BUDGET REPORT

PROJECT NO. ☐☐ ☐☐ ☐☐☐

COUNTY NO. ☐☐ SUB PROGRAM ☐☐

DISTRICT NO. ☐☐ PERIOD BEGINS _____ PERIOD ENDS _____

Name of Entity: Rock Hill Schools-York 3
P. O. Drawer 10072
Rock Hill, SC 29731

PROGRAM _____

STATE (1)
FEDERAL (2) ☐

☐ ORIGINAL ☐ AMENDMENT NO. _____
☐ CHANGE

		OBJECT OF EXPENDITURES							
FUNCTIONS/CODES		SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TRANSFERS 700	TOTALS
NAME	No.							(Indirect Cost)	
INSTRUCTION	100								
INST.-BASIC (ADULT ED ONLY)	181								
INST.-SECONDARY (ADULT ED)	182								
ENGL LITERACY-ESL (ADULT ED)	183								
SUPPORT SERVICES	200								
PUPIL SERVICES	210								
INST. STAFF	220								
SUPERVISION OF SPEC. PROG.	223								
PUPIL TRANS (FED MANDATED)	251								
SCHOOL BUILDING	253								
OPER. & MAIN.	254								
FOOD SERVICES	256								
PUPIL TRANS-FIELD TRIPS	271								
COM. SERVICES	300								
PAYMENT TO CHARTER SCHOOL	416								
TRANSFERS	430								
TOTALS									

Mail to appropriate program office.

SDE USE ONLY

PROG EDIT ☐☐☐ SUB PROGRAM ☐☐ CLAIM ☐☐ MM ☐☐ DD ☐☐ YY ☐☐ ACTION ☐

BUSINESS OFFICIAL _____ DATE _____ SDE APPROVAL _____ DATE _____

PERSON COMPLETING FORM _____ ( ) TELEPHONE _____ E-MAIL ADDRESS _____ ( ) FAX NUMBER _____

FIN-PA001, 7/1/00

STATE DEPARTMENT OF EDUCATION
EXPENDITURE REPORT

PROJECT NO. ☐☐ ☐☐ ☐☐☐

COUNTY NO. ☐☐ SUB PROGRAM ☐☐

DISTRICT NO. ☐☐ PERIOD BEGINS _____ PERIOD ENDS _____

STATE (1) ☐ CLAIM NUMBER ☐☐

FEDERAL (2) ☐ ☐ FINAL REPORT

Name of Entity Rock Hill Schools-Yrok 3
P. O. Drawer 10072
Rock Hill, SC 29731.

PROGRAM _____

Mail to: State Department of Education
Office of Finance, Room 307
1429 Senate Street
Columbia, SC 29201

FUNCTIONS/CODES		OBJECT OF EXPENDITURES							
		SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TRANSFERS 700	TOTALS
NAME	No.							(Indirect Cost)	
INSTRUCTION	100								
INST.-BASIC (ADULT ED ONLY)	181								
INST.-SECONDARY (ADULT ED)	182								
ENGL LITERACY-ESL (ADULT ED)	183								
SUPPORT SERVICES	200								
PUPIL SERVICES	210								
INST. STAFF	220								
SUPERVISION OF SPEC. PROG.	223								
PUPIL TRANS (FED MANDATED)	251								
SCHOOL BUILDING	253								
OPER. & MAIN.	254								
FOOD SERVICES	256								
PUPIL TRANS-FIELD TRIPS	271								
COM. SERVICES	300								
PAYMENT TO CHARTER SCHOOL	416								
TRANSFERS	430								
TOTALS									

CERTIFICATION: I hereby certify that the expenditures shown above have been incurred and paid in accordance with rules and regulations set forth in this program, that payment for this claim is not being duplicated or reimbursed from any other source, and that invoices and other pertinent records required to substantiate this claim are on file and available for audit.

SDE USE ONLY

PROG EDIT ☐☐☐ SUB PROGRAM ☐☐ CLAIM ☐☐ MM ☐☐ DD ☐☐ YY ☐☐ ACTION ☐

SUPERINTENDENT'S SIGNATURE OR DESIGNEE _____ DATE _____

PERSON COMPLETING FORM _____ ( ) TELEPHONE _____

E-MAIL ADDRESS _____ ( ) FAX NUMBER _____

FIN-PA002, 7/1/00

EXHIBIT 4-C: LOCAL GRANTS APPROVAL APPLICATION

EXHIBIT 4-C

Rock Hill Schools
Local Grants Approval Application

Teacher/Principal Name:_____ Date: _____

School/Department Name: _____

Grantor Information

Grantor Name: _____
Grantor Address: _____
Contact Person: _____ Contact Phone: _____
Grant Amount: $ _____

Project Overview

1. Describe, in detail, the area of focus for this grant.
   _____
   _____
   _____

2. Give a general overview of potential items to be purchased with this grant.
   _____
   _____
   _____

Please attach Supporting Documentation to this document.

Statement of Understanding

I understand that this is a request for approval to pursue a grant from an outside sponsor. I further understand that a grant period is for one school year. However, balances are allowed to be carried forward for one additional school year, unless the grant has been extended or otherwise specified by the Grantor. All reporting requirements will be the responsibility of the applicant.

Signature:_____ Date: _____

Grant Approved? Yes Δ No Δ If no, explain: _____
_____

_____ _____
Principal Signature Date Executive Director of Elementary/Secondary Curriculum Signature Date

_____
Chief Financial Officer Signature Date

Revised July 2017

***Do not complete this form when applying for Rock Hill Schools Education Foundation grants.**

SECTION V – ACCOUNTS PAYABLE

5.1 General Information

The Accounts Payable Department (AP) is responsible for the preparation and payment of all invoices throughout the school district and the verification of purchase orders against invoices being processed for payment.

All AP checks will be mailed unless special arrangements have been made. A check should only be distributed to the company or individual to which it has been written. Photo ID must be shown when a check is picked up at Business Services. Persons should only be allowed to pick up checks under emergency situations.

5.2 Deadlines, Check Schedule, and Mailing

All AP checks are paid on Tuesday for distribution on Wednesday of every week. Occasionally, holidays or other circumstances may warrant an extended cut off or check run date. When this is necessary, the adjusted schedule will be sent to bookkeepers as soon as possible via e-mail. The deadline for submitting invoices to AP is 4 p.m. the Friday before the Tuesday check run. If a situation arises after the Friday deadline that requires a check on the following Tuesday, contact AP as soon as possible for help with a resolution. Any invoices received on Monday and Tuesday will be included in the following week's check run.

Employee reimbursements, including travel, are processed separately. Payment is made as a direct deposit.

When sending documents to be paid by AP, sufficient time must be allowed for all approvals. Invoices received in AP without proper approval and without complete information are not considered received by AP and will be returned to the sender for a resolution. For example, Travel Reimbursements requiring additional signatures are not considered received in AP until ALL signatures are on the form and the request forwarded to Accounts Payable.

All checks will be mailed to the address currently on file in AP unless an address change is noted on the invoice. If a check should be sent to the school/department, clearly indicate the request on the invoice when submitted to AP for payment. Any checks being returned to the school/department will be sent in a clear plastic pony folder. The person receiving the folder must sign for the check then return the folder to AP.

Requesting overnight payments are not encouraged and bookkeepers should do due diligence to avoid such requests. If an overnight payment is necessary, the instructions for completing a FedEx US Airbill are in *Exhibit* 5-G. An example of an Airbill is in *Exhibit* 5-H.

5.3 Vendor Set Up, Changes, and Look Up

Set Up

To have a new vendor set up, a W-9 must be provided to Purchasing along with phone and fax numbers, if applicable.

Changes

For changes to vendor information, forward corrected W-9 to Purchasing department.

Look Up

Because some vendors have different addresses there could be more than one vendor number set up in Smart Fusion with the same vendor name. **Please look at all possible vendors before selecting the vendor number for each disbursement**. Also, **be sure to choose the vendor with the correct remit to address.** This is not always the same as the order address so look carefully. If you are unsure, contact Accounts Payable prior to submission for payment.

5.4 Receiving Reports

When a purchase order (PO) exists and goods are received associated with the PO, a Receiving Report must be completed and sent to AP for blanket purchase orders only. There are two types of Receiving Reports; a line-item report (Exhibit 5-A), for line-item purchase orders, which is completed in Smart Fusion and a Blanket Receiving Report (Exhibit 5-B), for blanket purchase orders, which is completed by hand. AP does not need copies of line-item purchase orders received in Smart Fusion.

Guidelines

- Enter the quantity received and the receipt date only for those items that have been received. Never receive items before they are not in your possession. This is the same for services. The service must have been rendered and the receipt date is the date the services was completed.

- Identify any items that were backordered or cancelled.

- When a purchase order has more than one account number and it is not obvious how the invoice amount should be distributed, breakdown the amount to charge to each account on the Receiving Report.

- If the balance on the invoice is more than 10% of the purchase order amount, fill out a Change Order Form (*Exhibit 5-C).* Send this to Purchasing for an amended PO to be issued.

- **Clearly** indicate on the Blanket PO Receiving Report whether to leave the purchase order open, or to close it after payment.

5.5 Invoices

Invoices are sent to AP from various vendors. The AP staff will match the invoice to the PO and verify the product has been received in Smart Fusion to be processed for payment or, if no receiving has been done in Smart Fusion, forward a copy of the invoice to the appropriate bookkeeper.

Guidelines

- All invoices for payment must be **legible**.

- Statements, order forms, or packing slips will not be used in place of an invoice. With a few exceptions mentioned under the Statement Section, **only invoices can be accepted for payment.**

- Invoices may not be paid against an 'After the Fact PO.' 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.

- An altered invoice (handwritten changes) may not be used for payment. Contact the company and request a new invoice.

- Goods or services must be received before any payment is made.

- A Request for Payment Form (*Exhibit 5-F*) must be submitted to AP for ArbiterPay deposits, startup funds, and any student refunds.

5.6 Credit Memos

Merchandise may be returned to a vendor or a vendor may be overpaid due to unforeseen circumstances. A credit memo will often be issued by the vendor for these and other reasons.

- Credit Memos should be treated in the same manner as an invoice. The credit will be used by AP the next time an invoice(s) is paid and the amount of the check is more than the credit.

5.7 Statements

Statements are provided by vendors as a recap of invoices due over a period of time. Statements are NOT considered and invoice. Rock Hill Coca Cola is the only exception that AP will pay from a statement.

Any statements mailed to a school should be forwarded to Accounts Payable. These will be used to reconcile against invoices.

5.8 Monthly Mileage Reimbursement

All monthly mileage checks will be directly deposited in the employee's bank account. An individual who drives on a regular basis must submit their reimbursement monthly. No reimbursement will cross fiscal years. For example, all mileage through June 30th must be submitted promptly and may not include travel for July. *See the Travel Section for more information on travel.*

5.9 Registration and Travel

- A copy of the Professional Leave Request Form must be provided for payment to be processed.

- If any required signatures are missing, AP will return the form(s) to the bookkeeper to complete.

- Send 2 copies when submitting a request for a membership, registration, or any other payment that requires a form to be sent with the check.

- *See the Travel Section for more information on travel.*

5.10 Purchase Orders

Purchase Orders should be used as a method of approving purchases prior to ordering goods or services and encumbering funds on the system. Under no circumstances will individuals be reimbursed for purchases. Refer to the Procurement Section of this manual for additional information on purchase orders.

5.11 1099 Vendor

A W-9 (Exhibit 5-D) is required for all individuals who would require a 1099 at the end of the year. This includes individuals performing a service as defined by the IRS.

5.12 Gift Cards, Gift Certificates and Coupons

Gift cards, gift certificates and gift coupons cannot be purchased with School District funds, regardless of funding source. The IRS has issued a Tax Advice Memorandum clarifying the tax law related to gift cards, certificates, and coupons. The IRS findings state that these are all considered a cash equivalent. Cash equivalents are never "excludable" from taxes. Therefore, if gift cards, certificates or coupons are provided to individuals they are considered wages or compensation and are subject to income and employment taxes.

5.13 Year-End Procedures

- With the help of Accounts Payable, make sure all purchase orders are paid, closed, or cancelled. A purchase order can only be cancelled if nothing has been paid on it. Otherwise, it must be closed. Purchase orders that are closed can be rolled back and re-opened, if necessary.

- Invoices for items received or services rendered on or before June 30th must be forwarded to AP as soon as possible. Payments will be applied to a fiscal year based on when the items were received. Invoices should not cross fiscal years.

- It is especially important to pay expenses that use grant money as soon as possible at year end.

5.14 Sales and Use Tax

Rock Hill Schools is NOT considered tax exempt by the State of South Carolina. 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. *Exhibit 5-E* provides detailed information about the exemptions.

When goods are purchased and South Carolina sales tax is not charged on the invoice by the vendor or on procurement card transactions, Rock Hill Schools is required to pay USE TAX to the South Carolina Department of Revenue. AP and the Accounting Assistant will make that determination in the system. AP will prepare a monthly tax check to SCDOR for purchases posted in the prior month.

When entering a purchase order in Smart Fusion, remember to tax items which are taxable and remove the tax from those which are not taxable in order to reflect the total cost accurately.

A Use Tax Report can be run in Smart Fusion to show the invoices on which Use Tax has been paid.

EXHIBIT 5-A LINE ITEM RECEIVING REPORT

FY 2016-2017

ROCK HILL SCHOOL DISTRICT THREE
RECEIVING REPORT
DATES: 07/01/2016 TO 06/30/2017
PO NUMBERS 183945 TO 183945

PO NUMBER: 183945 REQ NUMBER: 321464 PO DATE: 11/01/2016 DATE RECEIVED: 01/25/2017 to 01/25/2017
VENDOR: 173280 CLASSROOM DIRECT SHIP TO: 036 Applied Technology Center

VENDOR ITEM NUMBER	DESCRIPTION	ITEM PRICE	QTY ORDERED	QTY BACKORDER	TOTAL RECEIVED	QTY RECEIVED ON DATE	DATE RECEIVED	RECEIVED BY
1362834	kidney table 48x72 royal blue	197.970	2.00		2.00	2.00	01/25/2017	PJACKSON

EXHIBIT 5-B: BLANKET PURCHASE ORDER RECEIVING REPORT

Blanket Purchase Order Receiving Report — Business Services

This form is to be completed and sent to Accounts Payable when goods or services have been inspected, received, and ready for payment. Receiving report and invoice are to be sent to the following individuals:

Vendors names (A to F): Marcia Hollingsworth
Vendor names (G to Z): Rhonda Reeves
Capital Purchases: Beth Lifsey

VENDOR NAME	VENDOR #

PURCHASE ORDER #

PLEASE CHECK ONE OF THE FOLLOWING:

☐ **Purchase order is incomplete and has backordered items.**

☐ **Purchase order is complete and can be closed.**

Please note exceptions:

_____

_____

_____

RECEIVED BY:	DATE GOOD RECEIVED OR WORK PERFORMED:

Revised August 31, 2020

EXHIBIT 5-C: PURCHASE ORDER CHANGE FORM

Purchase Order Change Form

Director of Procurement Services
803-981-1154

Procurement Services

Rock Hill School District Three
386 East Black Street
Rock Hill, SC 29730

LOCATION: DATE:

VENDOR NAME: PO#:

BRIEF DESCRIPTION OF PURCHASE ORDER:

TYPE OF CHANGE(S):

- ☐ Contract scope of work
- ☐ Contract pricing
- ☐ Quantity
- ☐ Other

DESCRIPTION OF CHANGES:

The original purchase order amount

Current purchase order amount including previous change order(s)

The purchase order amount will be
- ☐ Decreased
- ☐ Increased
- ☐ No Change

Updated Purchase Order amount

Authorized Signature (Principal/Director) Date:

Revised 5/17/2022

This form must be completed if any change exceeds 10% of the original purchase order price OR the original purchase order quantity.

EXHIBIT 5-D: SUBSTITUTE W-9 FORM

386 E. Black Street
Rock Hill, SC 29730
Phone: 981-1000
Email: pputnam@rhmail.org

If you are a current Rock Hill School District employee, please contact the the Procurement Department before completing this form. 803-981-1054

Please Type or Print Legibly

1. Legal Name *(as entered with IRS, no nicknames)*
If Individual, Sole Proprietorship or LLC Single Owner, enter your **Legal** Last Name, First Name, Middle Initial Otherwise enter business name

Minority Run Business? ☐ Yes ☐ No

2. Trade/DBA Name *(if different from #1 above)*

3. Remit Address *(mailing address for individuals)*			**4. Order Address** *(if different from Remit Address)*		
PO Box or # and Street:			PO Box or # and Street:		
City	State	Zip	City	State	Zip
Phone #	Fax	Email	Phone #	Fax	Email

5. Legal Entity Type *(Check only one)*	**6. Taxpayer Identification Number (TIN)**
☐ Individual/Sole Proprietorship/LLC Single Owner ☐ Partnership or LLC taxed as a Partnership ☐ Corporation or LLC taxed as a Corporation ☐ Government Entity ☐ Non-Profit Entity Other - specify: _____	If you are a sole proprietor and you have an EIN (employer identification number), you may enter your SSN or EIN. However, the IRS prefers that you show the SSN. _____-_____-_____ Social Security Number _____-_____ Employer Identification Number

7. Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number, AND
2. I am not subject to back up withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to back up withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backupwithholding.
3. I am a U.S. citizen (including a US resident alien).
4. **I am NOT a Rock Hill School DistrictEmployee.**

Printed Name: _____ Printed Title: _____ Date: _____

Signature _____ Phone # _____

FOR INTERNAL USE ONLY

Vendor # _____ Entered ☐ Scanned ☐ List ☐

EXHIBIT 5-E: WHEN TO TAX

EXEMPT FROM SC TAX

Must be required for use in a course of study: Textbooks, magazines, periodicals, newspapers, books, books for continuing education.

On-line information systems, Data processing
Software, license & hardware maintenance contracts
CD Rom, etc. with educational material already on them
Band & sheet music, workbooks, plays, filmstrips, transparencies, motion picture films, audio tapes & records, recorded music.

OTHER

Sod (agriculture in nature)
Meals sold to school children
Books, magazines, newspapers, encyclopedias, and dictionaries for library use or use in the classroom
Software delivered electronically

MUST BE TAXED

NOT required for use in a course of study:
Software (canned or custom) & license to use or consume **if not delivered electronically**
Software & hardware maintenance contracts & renewals **if not delivered electronically**
Software license & renewals **if not delivered electronically**
Software delivered via Application Service Provider, whereby seller maintains the software on a website & purchaser pays to access it. (Monthly access fees)

OTHER

Musical instruments, art supplies, sports equipment, lab supplies
Classroom supplies, manipulated devices
Repairs to textbooks
Subscriptions for Faculty
Fundraisers unless paid through PTO
Dirt and Topsoil
Newsletter (Labor is part of product therefore taxable)
Credit Card Processing Fees
Fuel Surcharges
Blank CD's, tapes, etc.
Teachers' aids, test, test booklets, evaluation sheets, games
Dry Cleaning and Laundering Services
Assessment materials, staff dev books
Rentals and Leases, Licenses to use, or any other agreement
Warranty Contracts on initial sale of tangible personal property
Communication Services: Teleconferencing, Paging, Cable TV, Satellite Programming, Fax Services, Email Services
Freight, shipping, and delivery – NEVER TAX LABOR

EXHIBIT 5-F: REQUEST FOR PAYMENT

ROCK HILL Schools

Request For Payment

(Use this form when no invoice is available.)

Name		Vendor #	
Address: ☐ Check box if this is a new address			
City	State	Zip	
Signature:		Date:	
☐ Contracted Services ☐ Start Up Funds ☐ Other			
Account Number:		Amount:	
Description/Explanation:			

_____ School/Department

_____ Principal/Director

Business Services Department Approval

_____ Signature

_____ Date

Note: The above expense should meet P.O. exception rules. See manual for details.

EXHIBIT 5-G: INSTRUCTIONS FOR FEDEX US AIRBILL

Forms can be obtained at any FedEx location at no charge.

1. The date on the form must be the date the payment is to be mailed.

2. Always use 1168-0706-8 as the FedEx account Number.
    - The FedEx Bill will be sent to you for payment approval when the bill is received.

3. The Sender's Name should be your name.

4. Always use the District Office information, for the phone number, company name, and address.

    - Phone: (803) 981-1055
    - Company: Rock Hill School District 3
    - Address: 386 East Black Street
    - City: Rock Hill
    - State: SC
    - Zip: 29730

5. Use the schools name as Your Internal Billing Reference.

6. The Recipient Information Section must be filled out completely.
    - If the overnight payment is for ArbiterPay, the Trust Account Number must be included in the address sections.

7. In Section 4, check FedEx Standard Overnight Box

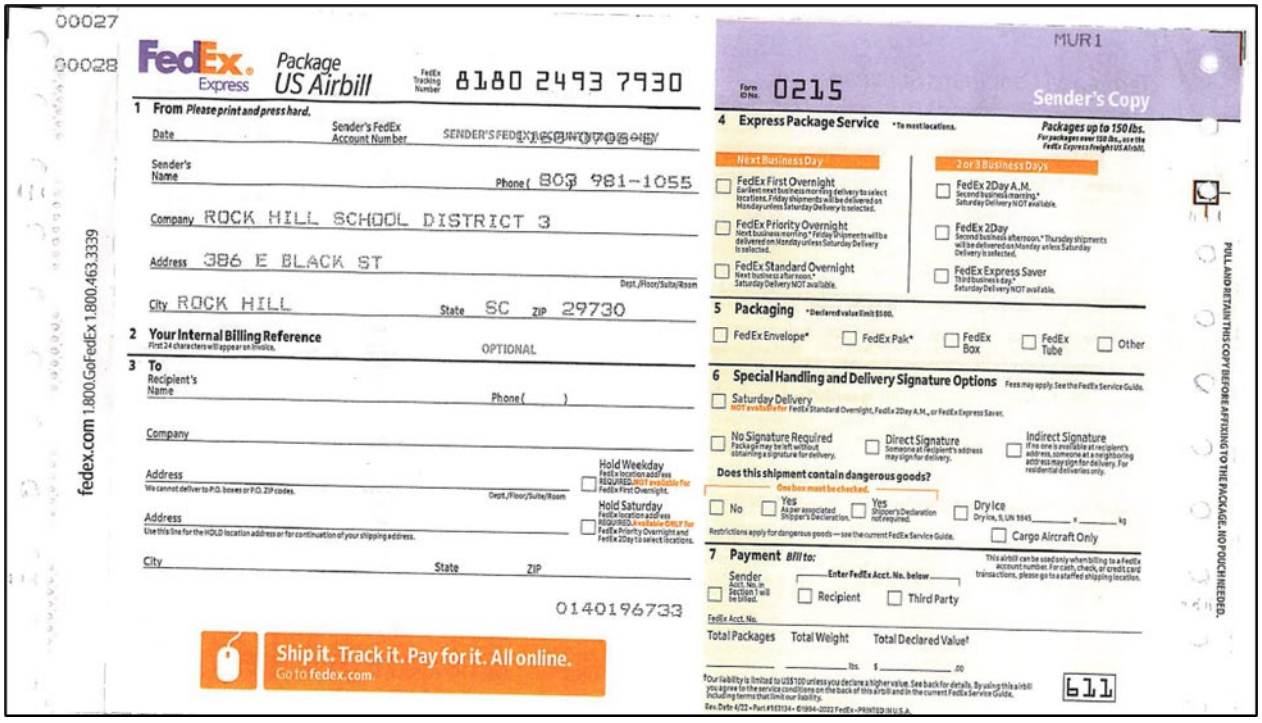
8. In Section 5, check FedEx Envelope Box

9. In Section 6, check Direct Signature and No Boxes

10. In Section 7, check Sender Box

11. Send the Completed FedEx US Airbill **(all copies)** along with your Request for Payment Form or Invoice to Accounts Payable.

EXHIBIT 5-H: FOR FEDEX US AIRBILL



00027
00028

FedEx Express Package US Airbill

FedEx Tracking Number 8180 2493 7930

1 From Please print and press hard.
Date
Sender's FedEx Account Number SENDER'S FEDEX ACCOUNT NUMBER
Sender's Name
Phone (803) 981-1055
Company ROCK HILL SCHOOL DISTRICT 3
Address 386 E BLACK ST
Dept./Floor/Suite/Room
City ROCK HILL State SC ZIP 29730

2 Your Internal Billing Reference
First 24 characters will appear on invoice. OPTIONAL

3 To
Recipient's Name
Phone ( )
Company
Address
We cannot deliver to P.O. boxes or P.O. ZIP codes.
Dept./Floor/Suite/Room
Address
Use this line for the HOLD location address or for continuation of your shipping address.
City State ZIP
Hold Weekday
FedEx location address REQUIRED. NOT available for FedEx First Overnight.
Hold Saturday
FedEx location address REQUIRED. Available ONLY for FedEx Priority Overnight and FedEx 2Day to select locations.

0140196733

Ship it. Track it. Pay for it. All online.
Go to fedex.com

fedex.com 1.800.GoFedEx 1.800.463.3339

MUR 1
Form ID No. 0215
Sender's Copy

4 Express Package Service *To most locations.
Packages up to 150 lbs. For packages over 150 lbs., use the FedEx Express Freight US Airbill.

Next Business Day
- FedEx First Overnight — Earliest next business morning delivery to select locations. Friday shipments will be delivered on Monday unless Saturday Delivery is selected.
- FedEx Priority Overnight — Next business morning.* Friday shipments will be delivered on Monday unless Saturday Delivery is selected.
- FedEx Standard Overnight — Next business afternoon.* Saturday Delivery NOT available.

2 or 3 Business Days
- FedEx 2Day A.M. — Second business morning.* Saturday Delivery NOT available.
- FedEx 2Day — Second business afternoon.* Thursday shipments will be delivered on Monday unless Saturday Delivery is selected.
- FedEx Express Saver — Third business day.* Saturday Delivery NOT available.

5 Packaging *Declared value limit $500.
FedEx Envelope* FedEx Pak* FedEx Box FedEx Tube Other

6 Special Handling and Delivery Signature Options Fees may apply. See the FedEx Service Guide.
Saturday Delivery NOT available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.
No Signature Required — Package may be left without obtaining a signature for delivery.
Direct Signature — Someone at recipient's address may sign for delivery.
Indirect Signature — If no one is available at recipient's address, someone at a neighboring address may sign for delivery. For residential deliveries only.

Does this shipment contain dangerous goods?
One box must be checked.
No
Yes — As per attached Shipper's Declaration.
Yes — Shipper's Declaration not required.
Dry Ice — Dry Ice, 9, UN 1845 ____ x ____ kg
Restrictions apply for dangerous goods — see the current FedEx Service Guide.
Cargo Aircraft Only

7 Payment Bill to:
Sender — Acct. No. in Section 1 will be billed.
Enter FedEx Acct. No. below
Recipient
Third Party
This airbill can be used only when billing to a FedEx account number. For cash, check, or credit card transactions, please go to a staffed shipping location.
FedEx Acct. No.
Total Packages Total Weight Total Declared Value†
____ ____ lbs. $ ____ .00
†Our liability is limited to US$100 unless you declare a higher value. See back for details. By using this airbill you agree to the service conditions on the back of this airbill and in the current FedEx Service Guide, including terms that limit our liability.
Rev. Date 4/22 • Part #163134 • ©1994-2022 FedEx • PRINTED IN U.S.A.
611

PULL AND RETAIN THIS COPY BEFORE AFFIXING TO THE PACKAGE. NO POUCH NEEDED.

SECTION VI - TRAVEL

6.1 Overview

Employees of the district are required to travel for various reasons such as: making bank deposits, picking up supplies, attending meetings or conferences, and traveling between schools. When traveling at district expense, employees are expected to be frugal and remain cognizant of public accountability. It is important the applicable guidelines are followed for each type of travel.

6.2 General Guidelines

- **Reservations and registration to attend a conference may not be made until a request for Professional Leave Request form has been approved.** If an employee makes airline or hotel reservations prior to approval, and the conference request is not approved, the employee will be responsible for all incurred expenses.
- Conference attendance will be restricted to a minimum number of employees from any one school for the same workshop/conference. *Minimum number of employees* will be determined at the Principal's discretion.
- Conference attendance must be aligned with the Five Focus areas of the district strategic plan (Safe and Secure Environment, Recruitment and Retention, Student Achievement, Organizational Culture and Effectiveness, Communication with All Stakeholders) and with the school improvement plans, or a requirement of the state or federal guidelines.
- Each employee traveling on behalf of the district must submit documentation on an individual basis.
- All travel-related reimbursements are requested on the Travel Reimbursement Request form and must be keyed. **Manually completed forms will not be accepted.**
- Reimbursements will be made only to the person whose name is on the receipts. When sharing a room, reimbursement will be made only to the person securing the reservation.
- Reimbursement for mileage will be allowed for the use of an employee's personal vehicle.
- Travel advances will **not** be issued.
- Persons are encouraged to carpool and share lodging whenever possible. If persons choose not to carpool, the supervisor has the option to limit the maximum mileage reimbursement amount.
- When a district vehicle is available and its use is more practical, it should be used in place of personal or rented vehicles. District vehicles may not be used for

travel outside of South Carolina or North Carolina and may not be taken home overnight.

6.3 Mileage Reimbursement

- All mileage expenses for travel within and outside of the District will be reimbursed by means of the Travel Reimbursement Request form *(Exhibit 6-A)*. This form should be submitted to Business Services by the 10th of the following month of the dates covered. ESE, Instruction, and Technology must submit forms monthly. All others may elect to submit on a quarterly basis using the following submission dates: April 10th, July 25th, October 10th and January 10th.

a. When traveling to or from "HOME" for a meeting held outside of Rock Hill, mileage will be reimbursed. – ***Use your Home Address as your starting point on the Travel Reimbursement Form.***

b. When traveling to or from "HOME" for a meeting held within Rock Hill, mileage will not be reimbursed. – ***Use your First Stop as your starting point on the Travel Reimbursement Form.***

c.

- When the fiscal year ends, all mileage reimbursements within the fiscal year **must** be turned in by July 25th. Do not put mileage from different fiscal years on the same form (i.e. travel for June should be on one form and travel for July should be on a separate form).

- Occasionally, the mileage rate changes. Notification will be sent to the schools when this happens. The mileage rate will be updated on the Travel Reimbursement Request Form and posted on the district website under Staff/Documents and Forms then halfway down the page under Travel & Leave Forms. It is important to calculate mileage using the correct rate. **For example**, the rate is .505 but it changes on May 12th to .565 and the employee traveled throughout the month of May. All travel through May 11th must be calculated at the .505 rate and all travel from May 12th through the end of May must be calculated at the .565 rate.

- Because rates do change, the latest version of the Travel Reimbursement Request form must be used or it will be returned to the sender to complete the correct form.

- See *Exhibit 6-B* for district-wide mileage chart.

- *A minimum total amount due of $5.00 is required in order to submit and receive reimbursement. Any travel reimbursement request less than a total of $5.00, will not be processed.*

6.4 Out of District: One-Day Professional Development

- Registration and mileage will be reimbursed according to policy.

- Meals will **not** be reimbursed for one-day conference/professional development.
- Carpool if more than one is attending the same workshop/conference.
- Registration should not be made until approval of the Professional Leave Request Form has been granted.

6.5 Overnight Professional Development (In and Out of State)

Conference attendance/professional development will be restricted to a minimum number of employees from any one school attending the same workshop/conference. *Minimum number of employees* will be determined at the Principal's discretion.

6.6 Authorization for Travel

Approval for all travel outside the school district, regardless of who is paying, approval must be obtained from your principal/supervisor by completing a Professional Leave Request Form *(Exhibit 6-D*).

- It is important that all items are filled out including authorizing signatures and account numbers(s). Travel for principals require approval from the Superintendent.

- No initials, facsimile stamp or typed (script) signatures will be accepted. All forms will be signed by the employee who is requesting reimbursement. Designations of Authority are authorized to sign for any type of reimbursement during the absence of the principal/supervisor.

    - Support Staff are not authorized to sign any travel reimbursements during the absence of supervisors and/or Designations of Authority.

- Send one copy of the Professional Leave Request Form to Accounts Payable with supporting documentation for travel reimbursement. Keep a copy at the school/ department for your records.

- **All absences due to professional development must be recorded on a Request for Leave form and submitted with the Professional Leave Request Form to your principal/supervisor.**

6.7 Travel Pre-payment

- Make reservations for lodging; remember to keep a copy of the conference brochure indicating lodging facility and rates. Only conference/convention rates for single accommodations are allowed.

• Advance payments to the vendor for registration, airfare, and hotel expenses are made with a Purchase Order or Procurement Card. A copy of the Professional Leave Request Form, as well as a completed conference registration form, airline or hotel confirmation must be attached for payment.

• Registration, airline, and hotel expenses may also be paid with a Rock Hill school district procurement card. All of the required documentation must be obtained before the trip and must be kept on file with the monthly procurement card statement.

6.8 Reimbursement for Travel *(After Travel is Complete)*

• Travel expenses such as mileage and meals will be paid to the individual on a reimbursement basis upon return from the trip. If not paid in advance, registration, airfare, and hotel expenses will also be reimbursed to the individual. A Travel Reimbursement Form must be filled out for this purpose *(Exhibit 6-A)*.

• The request should be made no later than **ten business days** upon return from the trip.

• Receipts are required for reimbursement of the following expenses:

A. Lodging (**even if paid with credit card or by purchase order**)

1 A detailed hotel receipt must be in the name of the employee requesting reimbursement. If charges are to be split, each employee's name must be listed on the hotel receipt.

2 If an employee chooses not to stay at the host hotel of a conference/event or if that host hotel is full, lodging expenses will be reimbursed, **but not to exceed** the nightly conference rate offered by the host hotel or the U.S. Government rate (GSA Rate). **Employees will be responsible** for the difference in lodging expenses when staying at an alternate location.

- Employees must contact alternate hotel and request the GSA rate. This rate can be found at www.gsa.gov under the Travel tab of the website. Any rates above the GSA rate or host hotel conference rate **must** be approved by the Superintendent. If Superintendent does not approve, the employee will be responsible for reimbursing the difference in the granted nightly rate and the GSA rate.

Note: *The employee will make check or money order payable to Rock Hill Schools for reimbursement*.

B. Telephone & Postage (business related only)

C. Parking & Tolls

D. Car Rental

E. Taxi, Bus, Train, Etc.

F. Airfare, baggage claims, Etc.

G. Registration Fees

• Transportation and lodging upgrades (i.e. first class flights, room upgrades, etc.) **are not allowed on the district procurement cards.**

• Only original (detailed) receipts will be accepted for travel reimbursement.

• Meals will be reimbursed on a per diem basis (receipts will not be required) for any meals not provided by the conference or event. **Meals will only be reimbursed for overnight trips.**

- *Federal Funds will only cover up to the State Per Diem allowance per meal. When meals exceed State Per Diem, General Funds will cover the difference.*

• The mileage rate will be used for gas reimbursement not the actual gas expense.

• Make sure correct account number(s) and authorization signatures are on the Professional Leave Request Form.

• A copy of the Professional Leave Request Form, conference/event schedule, **and** a trip calculation from Google Maps or MapQuest **must** be attached to the Travel Reimbursement Form.

• Travel Reimbursement Form summarizes the total cost of your travel, including lodging, registration, and airfare even if paid with a purchase order or P-Card. Receipts for any applicable charges must be attached.

6.9 Travel and District Procurement Cards

• A district procurement card may be used for travel expenses with certain exceptions.

1. Meals and Gasoline for conferences and travel **may NOT be paid** for with a District Procurement Card. Hotel, conference registration, and airline costs **MAY be paid** with a District Procurement Card.

2. A procurement card may be used for food expenses related to a business meeting. This expense must have prior authorization.

3. When athletic directors, competition team sponsors, or principals are traveling with students, the **entire group's meals** may be charged to a district procurement card. Ensure that meals paid by procurement cards are not also requested for reimbursement by individuals traveling with the group.

4. When a procurement card is used for hotel charges and other non-food

items, the employee **must list the amount of those charges** *and* **note the purpose of expenditures** (e.g. airfare for a specific conference) in the designated area of the Travel Reimbursement Request Form.

6.10 Student Field Trips

• Student trips are to be aligned with the curriculum and state standards.

• Whenever possible, student trips should utilize local resources, i.e., Charlotte, Columbia, City of Rock Hill, Winthrop, York Technical College, and Clinton Jr College.

• Overnight field trips and field trips within the Continental U.S. must be approved by the Superintendent prior to fundraising or booking the trip.

• Additionally, field trips outside of the Continental U.S. must be approved by the School Board prior to fundraising or booking the trip.

• All trips (overnight, out of state AND in state) that are more than 50 miles from Rock Hill require approval by the Superintendent.

• Payments collected from students and chaperones or parents traveling with students should be processed in accordance with the *Pupil Activity Policy, Section 3.5 Cash Collection Procedures (*refer to *Board Policy DM: Cash In School Buildings, Exhibit 3-K* for the amounts of money kept in schools overnight).

• Chaperones or parents must have a background check performed prior to accompanying students on a field trip.

Field Trip Guidelines

(Prior to arranging for a field trip, review the Field Trip Guidelines)

• Secure approval and submit rationale prior to organizing the field trip *(Exhibit 6-E)*.

• The teacher will identify rationale for the trip, objectives, and plan of evaluation for the trip.

• Identify how trip relates to curriculum and content timeframe for delivery on curriculum map. • Prepare follow-up activities.

Competitions/Tournaments/Festivals

• Student participation will be limited to regional and state competitions, and festival competitions. Should the competition result in a national opportunity to compete, consideration will be reviewed for attendance at a national event.

• **Fundraising for invitational events or festivals will not take place unless the trip has been approved.**

• If participating in meetings for SC High School League rules meetings and alignment voting workshops are held outside of the district, appropriate forms and approvals will be secured prior to the meeting or workshop.

Hotel Accommodations (Involving Students)

• For overnight travel involving students, travel authorization will be obtained for all employees through the completion and approval of the Field Study Request. A list of student names will also be included with the Field Study Request.

Note: The Field Study Request form is to be submitted with the employee's Travel Reimbursement form, if applicable, and therefore replaces the Professional Leave Request form.

Student Meals

- The procurement card can be used to provide student meals if necessary.
- The card will be signed out and signed back in by the adult sponsor.
- A detailed receipt for each meal provided to the students will be obtained and returned to the school bookkeeper upon return.
- The itemized receipt is one that includes each item ordered and paid for. A total only credit card receipt is **not** considered an acceptable receipt.
- The school should keep on file the detailed receipts and should be able to provide documentation of the students participating and purpose for the purchase.

Chaperone Meals

Staff members serving as chaperones on field trips, competitions, etc. are not eligible for meal reimbursements.

6.11 Travel Reimbursement Request Checklist

The Travel Reimbursement Request Checklist (see Exhibit 6-C) is a tool used by Business Services to notify individuals when they have not submitted all required documentation for travel reimbursements. Upon receipt of this form, the individual must provide the missing item(s) that is checked. The form should be returned to Tish Brannen in Business Services as soon as possible.

EXHIBIT 6-A: TRAVEL REIMBURSEMENT FORM

Rock Hill School District

Travel Reimbursement Request ~ For Travel ON or AFTER January 1, 2025

Updated:
70 CENTS PER MILE

Note: This form combines the In-District Travel form and Travel Reimbursement form and should be used by all District employees when requesting reimbursements for travel and/or travel-related meals and fees. Supporting documentation must include approved Professional Leave Request form, conference schedule, and MapQuest or Google Maps mileage calculation when traveling out of the district.

Travel Period _____

Name _____
School/Dept. _____
SS# (last 4 digits) _____
Today's Date _____

PLEASE LIST ALL TRIP EXPENSES YOU ARE REQUESTING FOR REIMBURSEMENT IN THIS SECTION

Date	From	To	Termination Point	Total Mileage	Amount	Meals (Per Diem)	Out of Pocket Expense Original Detailed Receipts Required			Line Total	Reason For Trip
							Registration	Lodging	Other		Must Complete for Reimbursement
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
					$0.00					$0.00	
			REIMBURSEMENT TOTALS	0.0	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

Account Distribution:

Account # _____ Amount _____ Approval _____

Account # _____ Amount _____ Approval _____

Account # _____ Amount _____ Approval _____

List Expenditures Paid by Procurement Card and/or AP Check

Lodging (all expenses)	
Registration	
Other	
Procurement Card and/or AP Checks Total	$0.00
Total Trip Expenditures	$0.00
Total Requested Reimbursement (Attach *Original* Receipts)	$0.00

I hereby certify or affirm that the above expenses were actually incurred by me as necessary in performance of my official duties; that any meal or lodging included in a registration fee or payments charged to a RHSD procurement card have been deducted from my claim, and that no other entity has provided coverage of these costs; and that this claim is true and correct in every matter and conforms to RHSD regulations.

_____ *(Employee Signature and Date)*

_____ *(Supervisor Approval and Date)*

***Note:** No accumulation of days into one listing will be accepted. Incomplete or inaccurate forms will be returned and delay your reimbursement.*

Revised 01/01/2025

EXHIBIT 6-A: INSTRUCTIONS FOR TRAVEL REIMBURSEMENT FORM

This form must be completed in Excel. Manual completion will not be accepted.

1. **Name:** This should be the name of the person the check should be made payable to. DO NOT use nicknames.
2. **S.S. #:** Please use only the last 4 digits of the employee's social security number.
3. **Today's Date:** Use the date form is completed.
4. **School/Department:** The location within the district where the employee works.
5. **Travel Period:** The range of dates that are included in this request for reimbursement.
6. **From & To (locations):** These are the out-of-district and in-district locations to which the employee is traveling.

a. When traveling to or from "HOME" for a meeting held outside of Rock Hill, mileage will be reimbursed.

b. When traveling to or from "HOME" for a meeting held within Rock Hill, mileage will not be reimbursed.

7. **Total Mileage:** Actual mileage should be entered. The dollar amount will automatically calculate. Attach a MapQuest or Google Maps printout for out-of-district travel. Use In-District Mileage Chart (Exhibit 6-B) for in-district distances.
8. **Out of Pocket Expenses:** Enter all expenses on a daily basis. Detailed original receipts for **all** expenses (with the exception of meals) must be attached as proof that the expense was paid.
9. **Reason For Trip:** List your purpose for traveling (i.e. Meeting, Conference, Bank Deposit, etc.).
10. **Meals:** Meals may be reimbursed on a per diem basis (receipts will not be required) for any meals not provided by the conference, event or hotel. Meals must be within the guidelines of the charts below. Meals are provided with the conference registration, by the hotel will not be reimbursed. **Meals will not be reimbursed for one-day conference/professional development. Meals will only be reimbursed for overnight trips**.
11. **Totals:** If total accidental P-Card expenses are greater than the reimbursement amount, the employee should attach a check payable to Rock Hill Schools for the difference.
12. **Signatures:** Employee and Principal/Supervisor must both sign the form. If there are multiple pages, each page must be signed. Delegations of Authority **are** authorized to sign for any type of reimbursement during the absence of the principal/supervisor.
13. **Submissions:** Send the form to Business Services **by the 10th** of the following month of the dates covered. ESE, Instruction, and Technology **must** submit forms monthly. All other schools and departments may submit on a monthly basis OR on a quarterly basis with the following submission dates: ***March 31st due by April 10th; June 30th due by July 25th; September 30th due by October 10th; December 31st due by January 10th.***
14. **Request for Reimbursement MUST be made within 10 working days after completion of travel.**

Per Diem Allowance for RHSD Overnight Travel **State Per Diem Allowances**

Meal	Depart Before	Return After	In-State	Out-of-State		In-State	Out-of-State
Breakfast	7:00 a.m.	10:00 a.m.	$8.00	$10.00		$8.00	$10.00
Lunch	11:00 a.m.	2:00 p.m.	$11.00	$15.00		$10.00	$15.00
Dinner	5:00 p.m.	8:00 p.m.	$25.00	$29.00		$17.00	$25.00

Note: Federal Funds (Grants) will only cover up to the State Per Diem allowance per meal. When meals exceed State Per Diem, General Funds will cover the difference. Travelers must provide the correct account number in the designated area.

EXHIBIT 6-B: DISTANCE IN MILES BETWEEN SCHOOLS AND OFFICES

Distance In Miles Between Schools and Offices

	ATC	BVES	CHMS	CCDC	CO	CPES	SCFLC	DCMS	EBES	EPES	FRES	*FLEX	IDES	IHES	LSES	MGES	MHES	NSES	NWHS	ODES	OPES	OPERATIONS	RRMS	RDES	RHHS	RWES	STMS	SPHS	SMS	SPES	YRES
ATC	-	5.6	7.3	4.2	4.2	5.4	4.9	5.8	3.9	3.8	2.6	5.5	7.6	6.7	9.3	6.1	9.0	5.0	0.4	7.0	2.5	0.3	0.7	4.9	7.4	5.4	6.9	5.8	5.4	3.6	0.5
Belleview (BVES)	5.6	-	2.2	1.6	1.6	3.7	2.2	9.1	2.2	4.8	3.7	0.8	2.5	7.9	4.2	9.3	3.9	1.5	5.5	4.5	7.1	5.4	6.1	3.8	2.3	5.4	4.2	4.6	3.7	3.3	5.0
Castle Heights (CHMS)	7.3	2.2	-	3.2	3.2	5.2	3.9	10.7	4.0	6.6	5.5	2.4	1.1	9.5	2.2	11.0	5.0	3.7	7.7	6.2	8.7	7.0	7.6	5.8	0.7	6.8	5.8	6.2	5.2	4.9	6.7
Central Child Development (CCDC)	4.2	1.6	3.2	-	├	3.4	0.9	7.6	1.0	3.7	2.0	1.2	3.5	7.1	5.1	7.6	4.8	1.1	4.1	3.8	5.6	3.9	4.6	2.7	3.4	5.2	3.6	4.1	3.4	1.6	3.6
Central Office (CO)	4.2	1.6	3.2	-	-	3.4	0.9	7.6	1.0	3.6	1.9	1.4	3.4	7.0	5.2	7.8	4.8	1.1	4.1	3.8	5.5	3.9	4.5	2.6	3.4	5.3	3.6	3.9	3.3	1.6	3.5
Cherry Park (CPES)	5.4	3.7	5.2	3.4	3.4	-	4.2	6.7	2.9	2.1	3.5	4.0	5.0	4.8	6.7	7.1	7.2	2.5	5.3	6.8	5.9	5.1	5.8	1.5	5.3	2.1	6.7	7.4	-	4.7	4.8
Sylvia Circle FLC	4.9	2.2	3.9	0.9	0.9	4.2	-	8.4	1.8	4.4	2.8	1.7	4.1	7.8	5.8	8.6	5.3	1.9	4.8	2.8	6.3	4.6	5.3	3.4	4.0	5.9	2.7	3.2	4.2	2.1	4.6
Dutchman Creek (DCMS)	5.8	9.1	10.7	7.6	7.6	6.7	8.4	-	7.0	4.9	7.0	9.0	11.1	3.4	13.4	0.3	13.8	8.3	5.6	11.2	4.1	6.0	5.6	6.7	10.6	5.7	10.9	10.6	6.7	8.3	6.0
Ebenezer (EBES)	3.9	2.2	4.0	1.0	1.0	2.9	1.8	7.0	-	3.0	1.9	2.4	4.2	6.4	6.0	7.1	5.7	1.5	3.8	4.6	5.3	3.6	4.3	2.1	4.1	4.6	4.4	4.2	2.9	1.6	3.3
Ebinport (EPES)	3.8	4.8	6.6	3.7	3.6	2.1	4.4	4.9	3.0	-	3.8	5.0	6.7	3.4	8.5	5.0	8.3	3.7	3.8	7.1	3.8	3.6	4.3	2.5	6.6	1.5	7.1	7.0	2.1	5.0	3.7
Finley Road (FRES)	2.6	3.7	5.5	2.0	1.9	3.5	2.8	7.0	1.9	3.8	-	3.4	5.6	7.0	7.4	7.3	6.9	3.0	2.5	5.3	4.0	2.3	2.9	2.7	5.5	5.2	5.2	4.1	3.5	1.9	2.0
*Flexible Learning (FLEX)	5.5	0.8	2.4	1.2	1.4	4.0	1.7	9.0	2.4	5.0	3.4	-	2.8	8.3	4.4	9.0	3.6	1.9	5.4	3.9	6.9	5.2	5.9	3.6	2.5	5.7	3.6	4.1	4.0	3.0	4.9
Independence (IDES)	7.6	2.5	1.1	3.5	3.4	5.0	4.1	11.1	4.2	6.7	5.6	2.8	-	9.3	2.4	11.1	4.8	3.9	7.7	6.2	8.8	7.3	7.7	5.7	0.8	6.7	6.0	6.3	5.0	5.2	6.8
India Hook (IHES)	6.7	7.9	9.5	7.1	7.0	4.8	7.8	3.4	6.4	3.4	7.0	8.3	9.3	-	11.1	3.3	11.4	7.0	6.4	12.0	5.4	6.8	6.4	5.9	9.6	3.6	11.7	10.7	4.9	8.5	6.4
Lesslie (LSES)	9.3	4.2	2.2	5.1	5.2	6.7	5.8	13.4	6.0	8.5	7.4	4.4	2.4	11.1	-	13.3	4.4	5.7	9.5	7.5	10.6	8.9	9.5	7.4	2.7	8.2	7.8	8.2	6.8	6.9	8.6
Mt Gallant (MGES)	6.1	9.3	11.0	7.6	7.8	7.1	8.6	0.3	7.1	5.0	7.3	9.0	11.1	3.3	13.3	-	13.7	8.2	5.5	11.3	4.2	6.2	5.5	6.8	11.8	5.9	11.8	10.8	7.1	8.6	6.2
Mt. Holly (MHES)	9.0	3.9	5.0	4.8	4.8	7.2	5.3	13.8	5.7	8.3	6.9	3.6	4.8	11.4	4.4	13.7	-	5.4	8.9	4.2	10.4	8.7	9.3	7.3	5.3	9.0	5.1	6.3	7.2	6.5	8.3
Northside (NSES)	5.0	1.5	3.7	1.1	1.1	2.5	1.9	8.3	1.5	3.7	3.0	1.9	3.9	7.0	5.7	8.2	5.4	-	5.0	4.9	6.4	4.7	5.4	2.6	3.8	4.4	4.7	5.0	2.5	2.6	4.4
Northwestern (NWHS)	0.4	5.5	7.7	4.1	4.1	5.3	4.8	5.6	3.8	3.8	2.5	5.4	7.7	6.4	9.5	5.5	8.9	5.0	-	7.1	2.2	0.5	0.5	4.5	7.6	5.5	6.8	5.7	5.3	3.4	1.2
Oakdale (ODES)	7.0	4.5	6.2	3.8	3.8	6.8	2.8	11.2	4.6	7.1	5.3	3.9	6.2	12.0	7.5	11.3	4.2	4.9	7.1	-	8.6	6.9	7.3	6.2	6.1	8.8	1.1	2.4	7.0	3.9	6.4
Old Pointe (OPES)	2.5	7.1	8.7	5.6	5.5	5.9	6.3	4.1	5.3	3.8	4.0	6.9	8.8	5.4	10.6	4.2	10.4	6.4	2.2	8.6	-	2.7	2.2	5.0	8.8	4.6	8.3	7.2	5.9	5.0	3.2
Operations/Facilities Svc.	0.3	5.4	7.0	3.9	3.9	5.1	4.6	6.0	3.6	3.6	2.3	5.2	7.3	6.8	8.9	6.2	8.7	4.7	0.5	6.9	2.7	-	1.0	4.0	7.1	5.1	6.6	5.5	5.1	3.3	0.3
Rawlinson Road (RRMS)	0.7	6.1	7.6	4.6	4.5	5.8	5.3	5.6	4.3	4.3	2.9	5.9	7.7	6.4	9.5	5.5	9.3	5.4	0.5	7.3	2.2	1.0	-	4.6	7.9	5.5	7.3	6.1	5.7	3.9	0.9
Richmond Drive (RDES)	4.9	3.8	5.8	2.7	2.6	1.5	3.4	6.7	2.1	2.5	2.7	3.6	5.7	5.9	7.4	6.8	7.3	2.6	4.5	6.2	5.0	4.0	4.6	-	5.7	3.4	5.8	5.9	1.5	3.4	3.7
Rock Hill High (RHHS)	7.4	2.3	0.7	3.4	3.4	5.3	4.0	10.6	4.1	6.6	5.5	2.5	0.8	9.6	2.7	11.8	5.3	3.8	7.6	6.1	8.8	7.1	7.9	5.7	-	6.8	5.8	6.4	5.3	5.1	6.8
Rosewood (RWES)	5.4	5.4	6.8	5.2	5.3	2.1	5.9	5.7	4.6	1.5	5.2	5.7	6.7	3.6	8.2	5.9	9.0	4.4	5.5	8.8	4.6	5.1	5.5	3.4	6.8	-	9.2	8.8	2.3	6.5	4.8
Saluda Trail (STMS)	6.9	4.2	5.8	3.6	3.6	6.7	2.7	10.9	4.4	7.1	5.2	3.6	6.0	11.7	7.8	11.8	5.1	4.7	6.8	1.1	8.3	6.6	7.3	5.8	5.8	9.2	-	1.8	6.7	3.6	6.3
South Pointe (SPHS)	5.8	4.6	6.2	4.1	3.9	7.4	3.2	10.6	4.2	7.0	4.1	4.1	6.3	10.7	8.2	10.8	6.3	5.0	5.7	2.4	7.2	5.5	6.1	5.9	6.4	8.8	1.8	-	6.8	2.6	5.4
Sullivan (SLMS)	5.4	3.7	5.2	3.4	3.3	-	4.2	6.7	2.9	2.1	3.5	4.0	5.0	4.9	6.8	7.1	7.2	2.5	5.3	7.0	5.9	5.1	5.7	1.5	5.3	2.3	6.7	6.8	-	4.4	4.7
Sunset Park (SPES)	3.6	3.3	4.9	1.6	1.6	4.7	2.1	8.3	1.6	5.0	1.9	3.0	5.2	8.5	6.9	8.6	6.5	2.6	3.4	3.9	5.0	3.3	3.9	3.4	5.1	6.5	3.6	2.6	4.4	-	3.2
York Road (YRES)	0.5	5.0	6.7	3.6	3.5	4.8	4.6	6.0	3.3	3.7	2.0	4.9	6.8	6.4	8.6	6.2	8.3	4.4	1.2	6.4	3.2	0.3	0.9	3.7	6.8	4.8	6.3	5.4	4.7	3.2	-

*Flexible Learning Center includes Raven Academy, Renaissance Academy, Adult Education, Phoenix Academy, and Cyber Café *Revised – December 2018 by Finance Dept.*

EXHIBIT 6-C: TRAVEL REIMBURSEMENT REQUEST CHECKLIST

Below you will find a check mark beside the items(s) that are missing. Please complete or provide missing items and return to Tish in Business Services for processing.

_____ Current Travel Reimbursement Request Form (on website)

_____ Professional Leave Request Form (PLR)

_____ Conference Schedule

_____ Mileage Calculation form Google Maps or MapQuest

_____ Employee Signature

_____ Supervisor Signature

_____ Principal or Division Lead Signature on PLR

_____ Account Distribution – Account #/Amount/Approval **(initialed by bookkeeper)**

_____ Reason for Trip

_____ Travel Reimbursement Request Form must be keyed in Excel and will not be accepted if completed manually

_____ Detailed Hotel Receipt (even if paid with P-Card)

_____ Registration Confirmation (even if paid with P-Card)

_____ Flight Itinerary (even if paid with P-Card)

EXHIBIT 6-D: PROFESSIONAL LEAVE REQUEST FORM

Rock Hill Schools

Professional Leave Request Form

Name: _____ Date: _____ School: _____

Admin ____ Certified ____ Support ____ Position: _____ Grade/Subject: _____

Purpose for Professional Leave (Check one box):

Professional Development ____ Field Trip/Team or Club Sponsor ____ Athletics ____ Other ____

If Other, Please Specify: _____

*Note: If Professional Development, the conference/meeting being requested should be a part of the school improvement or district strategic plan. Conference/event schedule **MUST** be attached as documentation for approval.*

I hereby request permission to attend (full name of conference, meeting, or event):

_____

Complete address: _____

Dates of Travel: _____

Substitute required? Yes ____ No ____ Number of days for substitute, if needed: _____

Riding with: _____ Sharing lodging with: _____

Please describe how this conference is connected to the school improvement plan or district strategic plan.

_____

_____

	Amount	Account Number
Registration	$ _____	_____
Travel	$ _____	_____
Lodging	$ _____	_____
Meals	$ _____	_____
Other	$ _____	_____
TOTAL	$ 0	

******PLEASE CONFIRM CANCELLATION POLICY PRIOR TO MAKING TRAVEL ARRANGEMENTS******

****When the host hotel's conference rate is unavailable, employees must complete this section. Hotel rate must be lowest available rate.**

Did employee request GSA Rate? Yes ____ No ____

Nightly rate granted by the hotel? $ _____ GSA Rate from www.gsa.gov? $ _____

(*To obtain the GSA Rate, visit www.gsa.gov, click Travel, and follow instructions using the location of the conference or meeting.)

_____ _____ _____ _____

Signature of Staff Member Date Signature of Principal or Division Lead Date

EXHIBIT 6-E: FIELD STUDY REQUEST FORM

Rock Hill

FIELD STUDY REQUEST

Field Trip System Data Entry Completed:

Revised 9/27/2012

NOTE: Please submit one field study request form per field study. Students who participate in field study must have written parent permission. Bus roster and emergency contact numbers must be with teacher in charge of field study. All overnight field study and out of state day field study requests must be approved by the Superintendent prior to the study. Out of Country field study requests require Board of Trustees approval. The signature dates must be in sequential order. First semester overnight requests must be submitted by September 30. Second semester overnight requests must be submitted by January 31. Local field study requests must be submitted to the building principal at least 2 weeks in advance. Requests may not be submitted at other times unless they are for academic, club, or sports competitions.

Check all that apply: ☐ In-State ☐ Out-of-State ☐ Day ☐ Overnight **Competition?** ☐ Yes ☐ No

Person in Charge of Group	Class Requesting Trip:	School:	Dates of Trip:
Destination (attach itinerary):	Destination City/State:	Destination contact phone number:	

Number of Student Attending: _____

Teacher Chaperones Attending: Adult/Parent Chaperones Attending: (1 chaperone per 10 students):

_____ Background Check Completed ☐ Yes ☐ No

_____ Background Check Completed ☐ Yes ☐ No

_____ Background Check Completed ☐ Yes ☐ No

_____ Background Check Completed ☐ Yes ☐ No

(Please attach a list of additional names with background check information on separate sheet of paper if needed)

Will students be eating lunch in cafeteria? ☐Yes ☐No

Classroom Time Lost: _____

Will a substitute teacher be required? ☐Yes ☐No

If yes, list dates:

Full Day _____

Half Day (a.m.) _____

Half Day (p.m.) _____

Topic being studied:

Cost per student:

Payment Plan Available? ☐Yes ☐No

Objectives of this trip in relation to topic :

Funding Source (fundraiser, school activity fund, student):

Educational preparations for this trip:

Scholarship Available? ☐Yes ☐No

Follow-up plans and activities:

Transportation Information: ☐ No Transportation Needed ☐ Activity Bus # needed:_____ ☐ Van/Mini Bus # needed:_____ ☐ Charter Bus

Driver furnished by Transportation? ☐Yes ☐No, If no, list driver name:_____

Pick up time: _____ Return time:_____ Number of Students:_____ Number of Adults:_____ Wheelchair: ☐Yes ☐No

Plan of Payment – TRANSPORTATION ONLY: (Does not include admission, meals, etc.) ☐ School District ☐ School Activity Fund ☐ Students ☐ Other, specify:_____

Account Number to Charge: _____

_____ _____

Building Principal Approval **(Required for all requests)** Date

_____ _____

Superintendent Approval **(Required for all overnight and out of state day requests and in state requests that are more than 50 miles from Rock Hill.)** Date

Board of Trustees Approval **(Required for out-of-country requests)** _____ Date

Copies to: Building Principal's Office, Requesting Staff Member, Planning Dept., Transportation, Building Cafeteria Manager (if needed)

SECTION VII – PAYROLL

7.1 General Payroll Information

Employees shall be paid wages and/or salary in accordance with salary scales or contracts recommended by Administration, approved by the Board of Trustees and reported to Payroll by the Department of Personnel.

Every effort is made to keep employee information confidential. Salary information or information concerning an employee's pay status will only be discussed with the individual. No one may pick up a check or receive payroll information for another employee including a relative, spouse, or child of the employee. Verifications of employment will only be completed if the employee signed a release of information form.

7.2 Payment of Salaries

The district will pay employees on or about the 10th and 25th of the month. As a general rule, if the pay date falls on a holiday or weekend, the district will pay employees on the last business day prior to the holiday or weekend.

For employees who work less than 12 months, their first check is paid in August and last check is in July. Their salary for the number of days worked will be divided by 24. If they start later in the school year, their salary for the number of days worked will be divided by the remaining checks through July.

All employees who work 12 months are paid in the month that they work. Their first check is paid in July and their last check is paid in June. Employee's base pay is prorated over 24 checks.

Payment for additional hours worked:

Non-certified - any additional hours worked above their contracted hours, must be pre-approved by their supervisor before hours are worked. The hours must be recorded on their Semi-Monthly Non-Certified time sheet and the pre-approval form signed and attached.

Additional hours worked and any additional jobs worked will be paid the following month. Ex. Extra hours worked in August will be paid on the September payroll.

UKG Ready time clock users - any additional hours worked above their contracted hours will be reported based on the applicable pay-period date range outlined in the Payroll Schedule. These additional hours will be paid on the next applicable payroll.

Certified employees- any additional hours worked should be recorded on the Certified and Part time Semi-Monthly time sheet, signed, turned in to the payroll contact at the school, and submitted semi- monthly.

7.3 Time Sheets

Time sheets can be found on the district web site under **Department/Business Services/Payroll/Forms.**

Guidelines:

All time sheets must be signed by the employee and principal/ supervisor. A Delegation of Authority must be provided if the principal will not be able to sign time sheets.

Account number(s) and pay rate(s) are required on all time sheets. (Except the Non-Certified Semi-Monthly time sheet).

A check list of all non-certified staff will be sent to each location via email at the start of each school year. Use this list each month to make sure a time sheet is turned in for all non-certified staff. Non- certified staff are non-exempt, and a time sheet is required to be in compliance with the Department of Labor.

Time sheets should be alphabetized before sending to Payroll.

Non-Certified Semi-Monthly Time Sheet (Exhibit 7-A):

This time sheet is used by non-exempt support staff only working their primary job. The employee records their exact start and finish time for each day along with the total hours worked for the day. For example, if an employee reports to his or her workspace at 8:15, this should be the recorded time NOT 8:00. If the employee is absent on a particular day, they will record the amount of hours in the hours absent box and include the absence reason code. The absence reason codes are listed at the bottom of the time sheet. The employee and supervisor are required to sign the time sheet before submitting it to the Payroll Dept.

Non-Certified Weekly Time Sheet: Job 1 - Job 2 (Exhibit 7-B):

This time sheet is used by non-exempt support staff working their primary job along with at least one or more additional jobs. The primary job hours will be recorded under column 1 (Job 1) with each additional job being recorded in a separate column. The job description for each job should be written in the upper right hand corner (Example: Boys soccer). The account number and hourly wage for each individual job should be written in the bottom right hand corner by the school bookkeeper. The employee records their start and finish time for each day along with the total hours worked for the day. If the employee is absent on a particular day, they will record the amount of hours in the hours absent box and include the absence reason code. The absence reason codes are listed at the bottom of the time sheet. The employee and supervisor are required to sign the time sheet before submitting it to the Payroll Dept.

Certified & Part time Semi-Monthly Time Sheet (Exhibit 7-C):

This time sheet is for exempt certified employees who do additional work and part time staff. The employee will complete the week with the start and end times and the total hours worked

per day. The total hours should be recorded at the end of the week. You will need to circle the appropriate extra job in the top right hand corner. An entire month should be recorded on the time sheet. The account number and hourly rate should be included at the top of the time sheet by the school bookkeeper. The employee and supervisor are required to sign the time sheet.

Reminder: Non-exempt employees (support staff) do not complete this time sheet if they work additional jobs. They are required to complete a Job 1, Job 2 time sheet.

Coaching Timesheet (Exhibit 7-D*)*
All non-certified employee who are coaching a sport will complete a Coaching Timesheet (Exhibit 7-D). The employee will complete a time sheet each month and submit it to their Athletic Director to be sent to Payroll at the end of the month. Supplements will be paid at the halfway point of the sporting season and again at the end of the sporting season. See Athletic Supplemental Pay Schedule in Exhibit 7-E.

7.4 Direct Deposit

All employees are required to receive their pay checks via direct deposit. New hires enroll by completing the Direct Deposit Form (Exhibit 7-F) with their account number and bank routing number and attaching a voided check or document from the bank. New employees may receive a live check for their first payroll until their account is activated in the system. Employees may change their direct deposit at any time during the year. The Direct Deposit Form is available on the district web site under Departments/Finance/Payroll/Forms. Changes should be submitted to Payroll at least 2 weeks prior to your next pay date for the change to take place by that pay date. Payroll should be notified immediately if you or your bank closes your account due to fraud or other reasons so that steps can be taken to insure you receive your pay in a timely manner.

7.5 South Carolina Retirement

As a condition of employment, eligible positions must join South Carolina Retirement System or the State Optional Retirement Program, unless specifically exempted by statute. Additional information on retirement benefits can be obtained by contacting PEBA at 1-888-260-9430 or by visiting their website at www.peba.sc.gov.

7.6 Payroll Withholding Tax (Federal and State)

All new employees must complete an Employee's Withholding e Certificate Form W-4 *(Exhibit 7-G) b*efore receiving their first paycheck.

Employees who want to make a change in status or number of allowances, can update their Form W-4 at any time during the year. The state of South Carolina now has an individual state tax form. Employees must fill out both the state and federal W-4 forms below. Responsibility for accuracy of Form W-4 lies with the employee. This form is on the district web site under Department/Finance/Payroll/Forms. Also, you can make changes electronically to your W-4 through Employee Self-Serve by going to the district web site

under Staff.

7.7 UKG Ready

All non-exempt employees who work for Custodial, Facilities Services and Transportation use the UKG READY time clock system to record the hours they work each day.

- Each employee is responsible for clocking in and out every day and any time they leave work for a period of time (Example: doctor's appointment).
- An established supervisor for each location is responsible for maintaining employee's punches and timecard accuracy. This supervisor must be an administrator with the district.
- A leave request form is completed by the employee when taking leave time and submitted to the supervisor at their location handling UKG Ready.
- The supervisor will enter the leave time into the UKG Ready system.
- If an employee forgets to use the time clock, they should inform their supervisor as soon as possible, so a correction can be made to their timecard.
- Additional hours above contractual hours and shortfall adjustments from the UKG READY timecard are uploaded to the SMARTFUSION accounting system after the supervisor has approved and signed off on the employee's timecard and hours worked for the monthly pay period.

7.8 Distribution of Pay Stubs

Employees who are set up for Employee Self-Serve can look at and print their check stub by accessing ESS on the district web site under Staff. All others will receive their pay stubs via district courier mail at their location. A member of the school's office staff is responsible for distributing the payroll checks to employees. Payroll stubs for employees at school locations in the months of June and July are mailed to the employee's home address on file. It is the employee's responsibility to keep their home address on file updated with the Payroll Department

7.9 Entering and Recording Absences – SMARTFUSION and Kelly Service

An Absence Report is sent to the payroll contact semi-monthly based on the applicable pay-period date range outlined in the Payroll Schedule. The payroll contact will only write absences on the Absence Report that were entered in SMARTFUSION. The absences that were entered should be for support staff and Administrators that do not use Kelly Services. All other employees are required to use Kelly Services to record their absences. If an employee fails to record an absence through the Kelly system, the absence should be recorded on the Absence Report and entered in SMARTFUSION. A copy of the Kelly Services and SMARTFUSION Absentee Report must be submitted with the absence report.

1. **Monitor Absences:**
   Absences for employees can be monitored using the Kelly Service web site. https://kelly.aesoponline.com/login.asp. Absences should be monitored daily/weekly to ensure all staff recorded their absences through Kelly Services and the proper absence reason code was entered. **IMPORTANT:** Staff that do not require a sub, still need to record their absence(s) in Kelly Services. When they record their absence(s), they will need to indicate no sub is required.

2. **Check Kelly Services Absentee Report**:
   Before entering absences into SMARTFUSION run the Kelly Services Absentee Report to make sure the absence were recorded through Kelly. Run this report semi-monthly based on the applicable pay-period date ranges outlined in the Payroll Schedule.

   - From the Kelly Services home page under reports, click on Absence, then Absentee Report.
   - Include the date ranges – the first day and last day of the month.
   - Remove the check in the box next to Vacancies.
   - After school location is selected, click Search. To print, select the Print to PDF.
   - Verify that all employee absences were recorded and verify the absence reason code.
   - Any absence that was not recorded through Kelly needs to be entered into SMARTFUSION.

3. **Record Absences in SMARTFUSION:**
   - In CSI, from the modules menu, click on Payroll, then Absentee Sub.
   - Select the process tab, select Enter/ Edit Employee Absence/ Sub
   - To enter a new absence, click the icon at the top 
   - In section 3, you will enter the employee's name (Last name, first name), hit enter twice.
   - Date of Absence- Type in the date (mm/dd/yyyy), hit enter
   - If more than one day off for the same reason in the same week, list the first date of the absence and the number of days in that week. If crossing over into another week, each week must be listed separately.
   - Reason Code- Refer to the list of reason codes. Select the reason code that was submitted on the employees leave form. Hit enter.
   - Type in the # of days that was used (.25, .50, .75, or 1.00). Hours are only used for custodian, maintenance, or bus driver. Hit enter.
   - To finish, click the icon at the top  the absence will appear in section 2, indicating it is complete.

4. **Run Absentee Report in SMARTFUSION**:
   After entering the necessary absences in SMARTFUSION, run an Absentee Report in SMARTFUSION (see section on SMARTFUSION REPORTING- Other SMARTFUSION Reports 14.7).

5. **Long Term Leave Absences:**
   - Make sure absences are recorded in Kelly Services for an employee on long term leave. For employees not requiring a sub, you can enter their long term leave in SMARTFUSION, if it has not been recorded in Kelly Services.

6. **Personal Leave Exceptions**

   Employees can use 5 of their sick days as personal leave each school year. Personal days will be deducted from the employees' sick leave balance and also deducted from the 5 days in their personal leave "bucket". If the employee does not have sick leave, their pay will be docked.

   If an employee requests leave on either of the following, then a Request for Approval of Personal Leave Exceptions form (*See Exhibit 7-H*) must be completed and approved:

   1. on the last day before or the first day after a holiday or
   2. during the first or last two weeks of school or
   3. for unpaid days in excess of five (5) allowable personal leave days.

7.10 Fair Labor Standards Act (FLSA)

The Fair Labor Standards Act sets provisions regarding minimum wage and overtime pay for non-exempt employees. The FLSA requires employers to establish a set work week. A work week will be a continuous period of 168 hours in a consecutive seven day 24-hour period. The minimum wage paid on an hourly basis to all non-exempt employees, full or part time, permanent or temporary, is determined by the federal minimum wage law. Only a state's minimum wage law may supersede federal law, but South Carolina does not have a minimum wage law. The minimum hourly rate the district is allowed to pay by law is the federal minimum wage.

- The district work week begins at 12:00 a.m. Monday and runs seven consecutive days until Sunday at 11:59 p.m.
- Overtime hours are computed after an employee works more than forty hours in the district's designated work week. Hours worked are all hours an individual is required to be on duty – generally from the required start and ending time of their scheduled work day.
- Meal periods do not count as hours worked unless the individual is required to perform work duties during the meal period.

- Break periods of twenty minutes or longer do not count as hours worked.
- Time taken for annual leave, sick leave, leave without pay or other leave taken for the purpose of jury duty, military duty or bereavement leave are not counted toward hours worked; therefore, these hours are not counted as compensable time for the purpose of calculating overtime. Holiday hours are also not included in compensable time.
- **All overtime hours worked by non-exempt employees must be scheduled and authorized prior to the time the work is performed using the Overtime Work Pre- Approval form** (*See Exhibit 7-I for form and instructions*)**.**
- An employee will be paid time-and-a-half in pay or compensatory time off for each hour of overtime worked during the work week.
- **Compensatory time is hour for hour if used in the same week it was earned. If taken after the week it was earned, compensatory time is 1 ½ hours per overtime. For example, if an employee works 2 hours overtime the first week of June and takes compensatory time that same week, the employee will have 2 hours compensatory time to take that week. If the employee is unable to take the 2 hours the first week of June, then the employee will have 3 hours of compensatory overtime to take at a later date.**
- If an employee in a work week works multiple jobs that exceed forty hours, a blended rate of overtime will be calculated by using the hourly rate designated for each individual job worked. The total weekly compensation for the multiple jobs is divided by the total weekly hours worked for all jobs to compute the blended rate of overtime.

EXHIBIT 7-A: NON-CERTIFIED MONTHLY TIMESHEET

ROCK HILL SCHOOLS NON-CERTIFIED MONTHLY TIMESHEET

Employee Name (Legal Name) _____ Last 4 SSN _____ Location _____ Reg. Weekly Hrs _____

Date	Day	IN	OUT	IN	OUT	IN	OUT	IN	OUT	Total Worked	Hrs Absent	Leave Code
	Mon											
	Tues											
	Wed											
	Thur											
	Fri											
	Sat											
	Sun											
Week 1 Total												
	Mon											
	Tues											
	Wed											
	Thur											
	Fri											
	Sat											
	Sun											
Week 2 Total												
	Mon											
	Tues											
	Wed											
	Thur											
	Fri											
	Sat											
	Sun											
Week 3 Total												
	Mon											
	Tues											
	Wed											
	Thur											
	Fri											
	Sat											
	Sun											
Week 4 Total												
	Mon											
	Tues											
	Wed											
	Thur											
	Fri											
	Sat											
	Sun											
Week 5 Total												

Additional hours worked beyond the regular work day must be pre-approved by employee's supervisor.
The Pre-Approval form must be turned in with the timesheet.

Leave Codes:

1- Sick
2- Personal Leave
3- Family Illness
4- Death Leave
(Immediate Family)
8- Military Leave
(15 day limit)
9- District In-Service
C- Professional Leave
D- Jury Duty
E- Vacation
G- Leave Without Pay
H- District Holiday

Employee Certification
I certify the information on this form is accurate and complete.

Supervisor Certification
I certify the information on this form is accurate and complete.

EXHIBIT 7-B: NON-CERTIFIED EMPLOYEE WEEKLY TIMESHEET

ROCK HILL SCHOOLS
NON-CERTIFIED EMPLOYEE WEEKLY TIMESHEET

Week of: _____

Job 1- _____
Job 2- _____
Job 3- _____

Employee Name (Legal Name) _____ Primary Location _____

Last 4 SSN _____ Reg. Weekly Hours _____ Primary Position _____

DATE:		IN	OUT	IN	OUT	IN	OUT	Total Hours Worked	Hours Absent	Leave Code
	JOB 1									
	JOB 2									
	JOB 3									
MONDAY TOTALS:								0.00	0.00	
DATE:		IN	OUT	IN	OUT	IN	OUT	Total Hours Worked	Hours Absent	Leave Code
	JOB 1									
	JOB 2									
	JOB 3									
TUESDAY TOTALS:								0.00	0.00	
DATE:		IN	OUT	IN	OUT	IN	OUT	Total Hours Worked	Hours Absent	Leave Code
	JOB 1									
	JOB 2									
	JOB 3									
WEDNESDAY TOTALS:								0.00	0.00	
DATE:		IN	OUT	IN	OUT	IN	OUT	Total Hours Worked	Hours Absent	Leave Code
	JOB 1									
	JOB 2									
	JOB 3									
THURSDAY TOTALS:								0.00	0.00	
DATE:		IN	OUT	IN	OUT	IN	OUT	Total Hours Worked	Hours Absent	Leave Code
	JOB 1									
	JOB 2									
	JOB 3									
FRIDAY TOTALS:								0.00	0.00	
DATE:		IN	OUT	IN	OUT	IN	OUT	Total Hours Worked	Hours Absent	Leave Code
	JOB 1									
	JOB 2									
	JOB 3									
SATURDAY/SUNDAY TOTALS:								0.00	0.00	
								TOTAL HOURS FOR WEEK: 0.00	0.00	0.00

Additional hours worked beyond the regular work day must be pre-approved by employee's supervisor. The Pre-Approval form must be turned in with the timesheet.

NOTE: Only one signature is required per location and per supervisor.

EMPLOYEE CERTIFICATION: I CERTIFY THE INFORMATION ON THIS FORM IS ACCURATE AND COMPLETE

Job 1 _____
SUPERVISOR CERTIFICATION: I certify the information on this form is accurate and complete.
Rate of Pay _____ Account # _____

Job 2 _____
SUPERVISOR CERTIFICATION: I certify the information on this form is accurate and complete.
Rate of Pay _____ Account # _____

Job 3 _____
SUPERVISOR CERTIFICATION: I certify the information on this form is accurate and complete.
Rate of Pay _____ Account # _____

Leave Codes:

1- Sick
2- Personal Leave
3- Family Illness
4- Death Leave (Immediate Fami
5- Military Leave (15 day limit)
C- Professional Leave
D- Jury Duty
E- Vacation
G- Leave Without Pay
H- District Holiday

EXHIBIT 7-C: MONTHLY CERTIFIED & OUTSIDE EMPLOYMENT TIME SHEET FOR ADDITIONAL WORK

Rock Hill School District
CERTIFIED & PART TIME MONTHLY TIME SHEET

CIRCLE ONLY ONE:

		RATE
SC	SUMMER SCHOOL	
MU	MAKE UP SCHOOL	
EC	EXTRA CLASS PER BLOCK (High School Only)	
AE	ADULT ED	
LR	LUNCHROOM MONITOR	
OP	________________ Description of work	

____
Employee Name

____
Location

____
Last 4 digits of social

____
Account# - only non-Federal funds
Please use a different time sheet for Federal funds

HOURS WORKED = ACTUAL TIME WORKED

*Must have rate, account #, and signatures in order to be paid.

Days of Week	Week Beginning Month Day Year					Week Beginning Month Day Year					Week Beginning Month Day Year					Week Beginning Month Day Year					Week Beginning Month Day Year				
	Time Start	Finish	Hrs. Worked	Hrs. Absent	Code	Time Start	Finish	Hrs. Worked	Hrs. Absent	Code	Time Start	Finish	Hrs. Worked	Hrs. Absent	Code	Time Start	Finish	Hrs. Worked	Hrs. Absent	Code	Time Start	Finish	Hrs. Worked	Hrs. Absent	Code
MON																									
TUES																									
WED																									
THUR																									
FRI																									
	TOTAL HOURS		0.00	0.0		TOTAL HOURS		0.00	0.0		TOTAL HOURS		0.00	0.0		TOTAL HOURS		0.00	0.0		TOTAL HOURS		0.00	0.0	

I CERTIFY THAT THESE ARE MY HOURS WORKED.
EMPLOYEE SIGNATURE

SUPERVISOR SIGNATURE

<u>DUE DATE - PLEASE TURN INTO PAYROLL BY THE 3RD DAY OF THE NEXT MONTH</u>

Indicate Partial Hrs.
.25 = 1/4 hr.
.50 = 1/2 hr.
.75 = 3/4 hr.

EXHIBIT 7-D: COACHING TIMESHEET

ROCK HILL SCHOOLS

COACHING TIMESHEET

Employee Name (Legal Name) _____ Last 4 SSN _____ Coaching Position _____ Location _____

Date	Day	IN	OUT	IN	OUT	Total Worked
	Mon					
	Tues					
	Wed					
	Thur					
	Fri					
	Set					
	Sun					
Week 1 Total						0.00

Date	Day	IN	OUT	IN	OUT	Total Worked
	Mon					
	Tues					
	Wed					
	Thur					
	Fri					
	Set					
	Sun					
Week 4 Total						0.00

	Mon					
	Tues					
	Wed					
	Thur					
	Fri					
	Set					
	Sun					
Week 2 Total						0.00

	Mon					
	Tues					
	Wed					
	Thur					
	Fri					
	Set					
	Sun					
Week 5 Total						0.00

	Mon					
	Tues					
	Wed					
	Thur					
	Fri					
	Set					
	Sun					
Week 3 Total						0.00

Employee Certification:

I certify the information on this form is accurate and complete.

Supervisor Certification:

I certify the information on this form is accurate and complete.

EXHIBIT 7-E: ATHLETIC SUPPLEMENTAL PAY SCHEDULE

Pay Schedule Certified

Certified employees will begin their supplemental pay on September's paycheck.

Pay Schedule (Non-Certified)

Fall Sports: End of September, End of October

Winter Sports: End of November, End of January

Spring Sports: End of February, End of April

Middle School Cheerleading: End of September, End of November, End of January, End of February

Athletic Directors & Athletic Trainers (Non-Certified): End of November, End of April

EXHIBIT 7-F: DIRECT DEPOSIT SIGN-UP FORM

DIRECT DEPOSIT SIGN-UP FORM
(Required For Payroll Processing)

In order to receive pay from Rock Hill Schools an employee must be set up for direct deposit by providing bank account information for that purpose. If you need assistance with that process, please feel free to contact any bank in the area. Please provide the following information:

NAME:_____

LAST 4 DIGITS OF SOCIAL SECURITY NO.:_____

DATE:_____

PRIMARY DIRECT DEPOSIT: NEW___ CHANGE___ (check one)

Bank name: _____ / routing # _____

Account # _____ CHECKING _____ or SAVINGS _____

****

SECONDARY DIRECT DEPOSIT NEW___CHANGE___(check one)

Bank name: _____/ routing# _____

Account # _____ CHECKING _____ or SAVINGS _____

Amount : $_____

_____
Employee's Authorization Signature

Please attach a deposit slip or voided check to this form in order for us to verify your account information. If you have questions you may contact: Julie Herring or JoBeth Faile. Please return this form to Payroll at the Central Office.

Payroll may run a test run if there is a question about the information provided. In that case, you will receive a check that needs to be cashed or deposited. We will notify you if you are receiving a check instead of direct deposit.

EXIHBIT 7-G: W-4 FORMS (FEDERAL AND STATE)

Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2026

Step 1: Enter Personal Information

(a) First name and middle initial | Last name | (b) Social security number

Address

City or town, state, and ZIP code

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☐ **Single** or **Married filing separately**
☐ **Married filing jointly** or **Qualifying surviving spouse**
☐ **Head of household** (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . . ☐

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

(a) Multiply the number of qualifying children under age 17 by $2,200 . . . . . **3(a)** $

(b) Multiply the number of other dependents by $500 . . . **3(b)** $

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . **3** $

Step 4: Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . . **4(a)** $

(b) Deductions. Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . **4(b)** $

(c) Extra withholding. Enter any additional tax you want withheld each **pay period** . . **4(c)** $

Exempt from withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . ☐

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.) | **Date**

Employers Only

Employer's name and address | First date of employment | Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 10220Q Form **W-4** (2026) Created 12/8/25

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2027.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;

2. Expect to work only part of the year;

3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;

4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or

5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount of tax withheld will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. *Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.*

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4.

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe when you file your tax return.

Step 2(b)—Multiple Jobs Worksheet *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than $120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . 1 $

2 **Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

a Find the amount from the appropriate table on page 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . 2a $

b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b . . . . . 2b $

c Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . 2c $

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. 3

4 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (plus any other additional amount you want withheld) . . . . . 4 $

Step 4(b)—Deductions Worksheet *(Keep for your records.)*

See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.

a **Qualified tips.** If your total income is less than $150,000 ($300,000 if married filing jointly), enter an estimate of your qualified tips up to $25,000 . . . . . 1a $

b **Qualified overtime compensation.** If your total income is less than $150,000 ($300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to $12,500 ($25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation . . . . . 1b $

c **Qualified passenger vehicle loan interest.** If your total income is less than $100,000 ($200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to $10,000 1c $

2 Add lines 1a, 1b, and 1c. Enter the result here . . . . . 2 $

3 **Seniors age 65 or older.** If your total income is less than $75,000 ($150,000 if married filing jointly):

a Enter $6,000 if you are age 65 or older before the end of the year . . . . . 3a $

b Enter $6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . . 3b $

4 Add lines 3a and 3b. Enter the result here . . . . . 4 $

5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . . 5 $

6 **Itemized deductions.** Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:

a **Medical and dental expenses.** Enter expenses in excess of 7.5% (0.075) of your total income . 6a $

b **State and local taxes.** If your total income is less than $505,000 ($252,500 if married filing separately), enter state and local taxes paid up to $40,400 ($20,200 if married filing separately) . 6b $

c **Home mortgage interest.** If your home acquisition debt is less than $750,000 ($375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . . 6c $

d **Gifts to charities.** Enter contributions in excess of 0.5% (0.005) of your total income . . . . . 6d $

e **Other itemized deductions.** Enter the amount for other itemized deductions . . . . . 6e $

7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . . 7 $

8 **Limitation on itemized deductions.**

a Enter your total income . . . . . 8a $

b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 8b $

9 Enter: { • $768,700 if you're married filing jointly or a qualifying surviving spouse; • $640,600 if you're single or head of household; • $384,350 if you're married filing separately } . . . . . 9 $

10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . . 10 $

11 **Standard deduction.**

Enter: { • $32,200 if you're married filing jointly or a qualifying surviving spouse; • $24,150 if you're head of household; • $16,100 if you're single or married filing separately } . . . . . 11 $

12 **Cash gifts to charities.** If you take the standard deduction, enter cash contributions up to $1,000 ($2,000 if married filing jointly) . . . . . 12 $

13 Add lines 11 and 12. Enter the result here . . . . . 13 $

14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . . 14 $

15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . . 15 $

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$0	$0	$480	$850	$850	$1,020	$1,020	$1,020	$1,020	$1,020	$1,020	$1,020
$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
$365,000 - 524,999	2,720	5,920	9,320	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

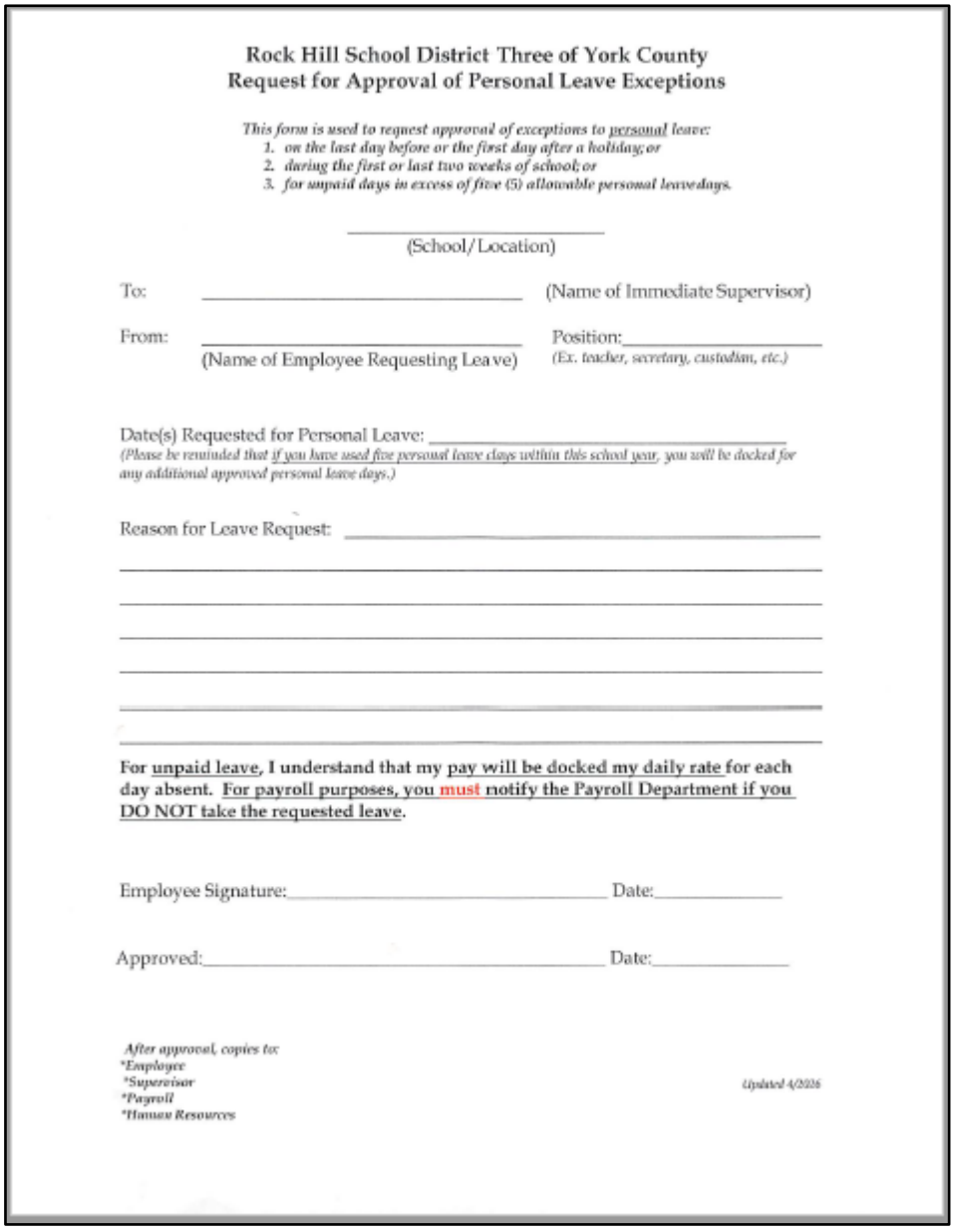
Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$290	$850	$1,020	$1,020	$1,020	$1,070	$1,870	$1,870	$1,870	$1,870	$1,870	$1,970
$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,030	5,030	5,030	5,130	5,330	5,530
$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
$450,000 and over	3,140	6,600	9,300	11,800	14,200	16,800	19,100	20,600	22,100	23,600	25,100	26,610

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$0	$280	$850	$850	$1,020	$1,020	$1,020	$1,020	$1,560	$1,870	$1,870	$1,870
$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,220	2,760	3,760	4,070	4,070	4,210
$20,000 - 29,999	850	1,950	2,720	2,920	2,990	2,990	3,520	4,520	5,520	5,830	5,980	6,180
$30,000 - 39,999	950	2,150	2,920	3,120	3,190	3,720	4,720	5,720	6,720	7,180	7,380	7,580
$40,000 - 59,999	1,020	2,220	2,990	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190

EXHIBIT 7-H: ROCK HILL SCHOOL DISTRICT THREE OF YORK COUNTY REQUEST FOR APPROVAL OF PERSONAL LEAVE EXCEPTIONS



Rock Hill School District Three of York County
Request for Approval of Personal Leave Exceptions

This form is used to request approval of exceptions to personal leave:
1. *on the last day before or the first day after a holiday; or*
2. *during the first or last two weeks of school; or*
3. *for unpaid days in excess of five (5) allowable personal leavedays.*

_____
(School/Location)

To: _____ (Name of Immediate Supervisor)

From: _____ Position:_____
(Name of Employee Requesting Leave) *(Ex. teacher, secretary, custodian, etc.)*

Date(s) Requested for Personal Leave: _____
(Please be reminded that if you have used five personal leave days within this school year, you will be docked for any additional approved personal leave days.)

Reason for Leave Request: _____

_____

_____

_____

_____

_____

_____

For unpaid leave, I understand that my pay will be docked my daily rate for each day absent. For payroll purposes, you must notify the Payroll Department if you DO NOT take the requested leave.

Employee Signature:_____ Date:_____

Approved:_____ Date:_____

After approval, copies to:
**Employee*
**Supervisor*
**Payroll*
**Human Resources*

Updated 4/2026

EXHIBIT 7-I: ROCK HILL SCHOOL DISTRICT THREE OVERTIME WORK PRE-APPROVAL

Rock Hill School District Three

Overtime Work Pre-Approval

Authorization to work overtime must be obtained PRIOR to any overtime work taken place. Only in emergencies will employees be allowed to work beyond their normal work hours. As a standard, employees work hours will be adjusted to offset the overtime or the employee will be given compensatory time to use within 7 days. In rare cases, employees will receive financial pay for overtime.

In all cases, overtime must be documented on this form. Pre-approval forms must be submitted to payroll monthly.

Employee Name: _____

Job Title: _____

Anticipated Dates of Overtime Work: _____

Number of Overtime Hours Approved, in 15 Minute Increments: _____

Reason for Overtime:

_____

_____

_____

_____

_____

Principal/Supervisor Approval: _____

Date: _____

Method of Overtime Payment: _____ Compensatory Time _____ Overtime Payment

For Transportation and Facilities Services, electronic copies must also be sent to Chief Operations Officer and Executive Director of Facilities Services.

Rock Hill Schools-

Non-Exempt Employees Overtime and Compensatory Time Procedures.

Overtime pay and authorizing overtime work is discouraged because of budgetary implications. However, if an emergency need arises for overtime, prior administrative approval must be obtained before the employee can work additional time over their normal work week as outlined in the employee's term of employment. All overtime must be documented and signed on the "Overtime Work Pre-Approval" form. (Attached)

Work schedules will be reduced within a week to offset extra hours worked earlier in the week so as not to exceed the normal work week and thereby avoid an "overtime" situation. All compensatory time must be used within seven consecutive days of accruing the time. Employees that use KRONOS to document their time, compensatory time and flex time must be used/taken during the same work week the overtime occurred. Employees will be allowed to use compensatory time after requesting such use if the requested use of the compensatory time does not unduly disrupt the operation of the school division.

If there is an emergency situation and overtime must be worked and the time worked cannot be offset by adjusting the employees schedule or comp time, overtime will be paid at a rate of one and one half the employee's normal hourly rate.

Accurate and complete time documentation (via Kronos or time sheets) of actual hours worked during the workweek must be verified and submitted monthly to payroll. Prior to submitting the monthly payroll report, supervisors/administrators must sign off on all payroll documentation verifying the time worked. All overtime approval sheets must be submitted to payroll with the monthly payroll documentation. Supervisors are asked to continuously monitor overtime to avoid over use of overtime. If employees fail to obtain written approval from the immediate supervisor prior to working the additional time, it will result in a formal write up and continued violation of this procedure could result in the dismissal of the employee.

With respect to the payment of overtime in money, or in compensatory time off, the district shall have the discretion to determine which method of payment to choose, with paid overtime being the less preferred option due to budget restraints. Every effort will be made to permit the use of comp time at the time mutually agreed upon by the individual and his/her immediate supervisor. However, where the individual's absence would unduly disrupt the district's operations, the district retains the right to postpone or reschedule the comp time usage.

SECTION VIII – EMPLOYEE BENEFITS & WORKERS COMP

8.1 Overview of Employee Benefits – Insurance Coverage and Benefits

Rock Hill Schools offers all employees in a full-time, permanent position, insurance coverage through the state insurance benefits program, which is administered by the State Budget and Control Board, South Carolina Public Employee Benefit Authority (PEBA). Options include health insurance, dental insurance, life insurance, supplemental long-term disability, and *Money Plus* program. Part-time, certified classroom teachers, in specified positions, are eligible for the state health, dental, and *Money Plus* programs. Other insurance options, not administered by the State, include life insurance, accident, short-term disability, cancer, and critical illness.

Employees can access the Insurance Benefits Guide by visiting www.peba.sc.gov. Informational Material to include the Notice of Election Form (*Exhibit 8-A*) may be obtained at www.peba.sc.gov.

Health and Dental

Group health insurance options include State Health Plans (administered by Blue Cross & Blue Shield of South Carolina). Blue Cross & Blue Shield of South Carolina also administers State Dental Plans. Please refer to www.peba.sc.gov for more information. ***Life Insurance***

Employees who are members of the South Carolina Retirement System or the State Optional Retirement Program are provided an in-service death benefit equal in value to their annual salary the year of their death, provided the employee was employed for one year prior to death.

Employees who elect health insurance receive an employer-funded basic life insurance policy in the amount of $3,000.00. Additional life insurance may be purchased through the Optional Life Program. Dependent Life Insurance is also offered for an employee's spouse and eligible dependent children. MetLife administers these plans. Additional information may be obtained online at www.peba.sc.gov. ***Supplemental Long-term Disability*** Employees enrolled in health insurance receive an employer-funded basic long-term disability policy. For additional coverage, eligible employees may purchase a supplemental long-term disability policy. Standard Insurance Company administers these plans. Please refer to www.peba.sc.gov for more information.

Money Plus Program

Money Plus is an Internal Revenue Service approved benefits program administered by ASiFlex. This program offers tax savings through the premium pre-tax feature, medical spending account, health savings account, and the dependent care spending account. Please refer to www.peba.sc.gov for more information.

8.2 Enrollment

Eligible employees must complete an insurance enrollment form within 31 days from date of hire, and retirement enrollment forms must be completed within 30 days from date of

hire. New hire packets are available in the Benefits Department. New hire meetings will be scheduled to inform employees of their available benefits.

Annual and Open Enrollment

Each October, employees may make certain changes to their insurance plans. During *open enrollment*, eligible employees may change, drop, and/or enroll in health and vision plans. During *open enrollment*, in odd-numbered years, eligible employees may change, drop, and/or enroll in health, dental, and vision plans. Employees can make changes online at www.peba.sc.gov by clicking MyBenefits.

Insurance Benefits Guides

Insurance Benefits Guides are available online at www.peba.sc.gov.

8.3 Change of Address

To change an address with the Employee Insurance Program, employees should log onto www.peba.sc.gov and click on MyBenefits where they can make address changes as well as make changes to their beneficiary information. To change an address with the South Carolina Retirement System log onto www.peba.sc.gov and click on Member Access.

8.4 Workers' Compensation Overview

All Rock Hill Schools employees are eligible for workers' compensation if they sustain a work-related injury. It is the employee's responsibility to notify his/her location when a work-related injury occurs.

8.5 Workers' Compensation Claims

For all work related injuries, even if the employee decides not to seek medical attention, the Incident Report Form and Medical Information Release Authorization Form (*Exhibit 8-B*) should be completed and sent to the Benefits Department at the Central Office. The injured employee must be the one to complete and sign the Incident Report Form (not the nurse, not the supervisor, etc.).

If medical treatment is required, the Benefits Department must complete an authorization form and fix it to the medical facility where treatment is sought. This will require the school/location to call the Benefits Department at the Central Office with the necessary information so the employee will not have to wait for treatment.

The employee must seek medical treatment at the approved workers' compensation facility. If an injured employee chooses to see a personal physician for a work-related injury, the employee will be responsible for the bill.

The injured employee must also sign a Medical Information Release Authorization Form and, if necessary, a Wage and Sick Leave Verification Form. The Benefits Department will

send these forms to the injured employee when an injury is reported. Forms should be returned to the Benefits Department at the Central Office.

The injured employee is required to provide their location with a written notice from the medical provider as to their current work status due to the injury. This notice must be forwarded to the Benefits Department at the Central Office as well. If the physician recommends the employee return to work with restrictions, the Human Resources Department will review the restrictions and make every effort to return the employee to work. After each doctor's visit, the employee should supply a return-to-work status specifying restrictions and/or medical release.

The leave clerk should code the absences as an injury on the job when the employee is out due to an on-the-job injury.

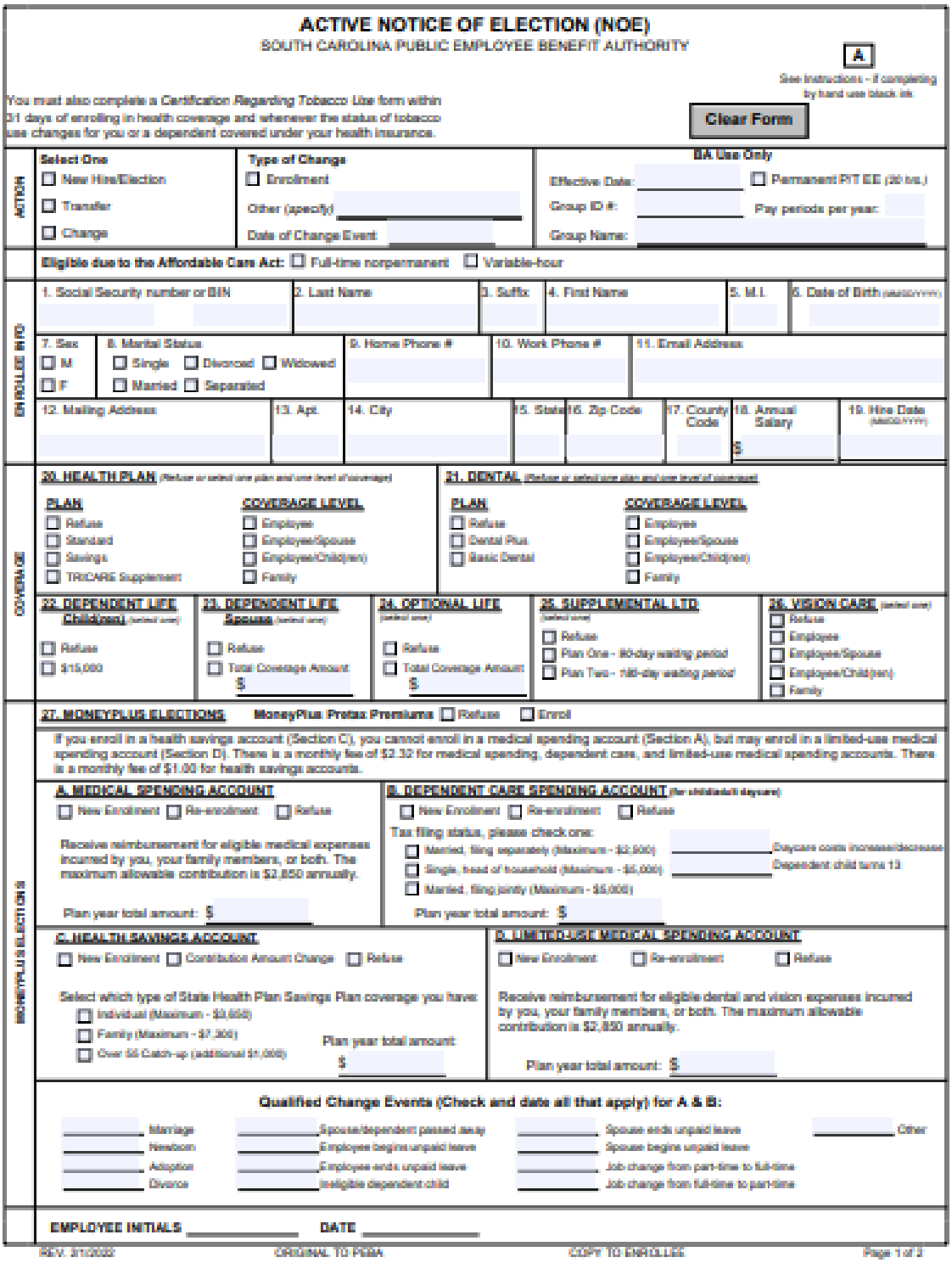
At the time the employee signs and returns a Wage and Sick Leave Verification Form, the Benefits Department will notify the Payroll Department of the employee's decision to use sick leave or to let workers' compensation pay the employee while out of work.

The leave clerk will continue to record absences, identifying them with the workers' compensation code.

8.6 Return to Work

The school should notify the Benefits Department in writing when an employee returns to work. If necessary, pay will be adjusted accordingly.

EXHIBIT 8-A: ACTIVE NOTICE OF ELECTION (NOE)



ACTIVE NOTICE OF ELECTION (NOE)
SOUTH CAROLINA PUBLIC EMPLOYEE BENEFIT AUTHORITY

A

See instructions - if completing by hand use black ink

You must also complete a *Certification Regarding Tobacco Use* form within 31 days of enrolling in health coverage and whenever the status of tobacco use changes for you or a dependent covered under your health insurance.

Clear Form

ACTION

Select One
☐ New Hire/Election
☐ Transfer
☐ Change

Type of Change
☐ Enrollment
Other (specify) _____
Date of Change Event: _____

BA Use Only
Effective Date: _____ ☐ Permanent P/T EE (30 hrs.)
Group ID #: _____ Pay periods per year: _____
Group Name: _____

Eligible due to the Affordable Care Act: ☐ Full-time nonpermanent ☐ Variable-hour

ENROLLEE INFO

1. Social Security number or BIN	2. Last Name	3. Suffix	4. First Name	5. M.I.	6. Date of Birth (MM/DD/YYYY)

7. Sex	8. Marital Status	9. Home Phone #	10. Work Phone #	11. Email Address
☐ M ☐ F	☐ Single ☐ Divorced ☐ Widowed ☐ Married ☐ Separated			

12. Mailing Address	13. Apt.	14. City	15. State	16. Zip Code	17. County Code	18. Annual Salary	19. Hire Date (MM/DD/YYYY)
						$	

COVERAGE

20. HEALTH PLAN *(Refuse or select one plan and one level of coverage)*

PLAN	COVERAGE LEVEL
☐ Refuse	☐ Employee
☐ Standard	☐ Employee/Spouse
☐ Savings	☐ Employee/Child(ren)
☐ TRICARE Supplement	☐ Family

21. DENTAL *(Refuse or select one plan and one level of coverage)*

PLAN	COVERAGE LEVEL
☐ Refuse	☐ Employee
☐ Dental Plus	☐ Employee/Spouse
☐ Basic Dental	☐ Employee/Child(ren)
	☐ Family

22. DEPENDENT LIFE Child(ren) *(select one)*
☐ Refuse
☐ $15,000

23. DEPENDENT LIFE Spouse *(select one)*
☐ Refuse
☐ Total Coverage Amount: $ _____

24. OPTIONAL LIFE *(select one)*
☐ Refuse
☐ Total Coverage Amount: $ _____

25. SUPPLEMENTAL LTD *(select one)*
☐ Refuse
☐ Plan One - 90-day waiting period
☐ Plan Two - 180-day waiting period

26. VISION CARE *(select one)*
☐ Refuse
☐ Employee
☐ Employee/Spouse
☐ Employee/Child(ren)
☐ Family

MONEYPLUS ELECTIONS

27. MONEYPLUS ELECTIONS MoneyPlus Pretax Premiums ☐ Refuse ☐ Enroll

If you enroll in a health savings account (Section C), you cannot enroll in a medical spending account (Section A), but may enroll in a limited-use medical spending account (Section D). There is a monthly fee of $2.32 for medical spending, dependent care, and limited-use medical spending accounts. There is a monthly fee of $1.00 for health savings accounts.

A. MEDICAL SPENDING ACCOUNT
☐ New Enrollment ☐ Re-enrollment ☐ Refuse

Receive reimbursement for eligible medical expenses incurred by you, your family members, or both. The maximum allowable contribution is $2,850 annually.

Plan year total amount: $ _____

B. DEPENDENT CARE SPENDING ACCOUNT *(for child(ren) 13 and under)*
☐ New Enrollment ☐ Re-enrollment ☐ Refuse

Tax filing status, please check one:
☐ Married, filing separately (Maximum - $2,500) _____ Daycare costs increased/decreased
☐ Single, head of household (Maximum - $5,000) _____ Dependent child turns 13
☐ Married, filing jointly (Maximum - $5,000)

Plan year total amount: $ _____

C. HEALTH SAVINGS ACCOUNT
☐ New Enrollment ☐ Contribution Amount Change ☐ Refuse

Select which type of State Health Plan Savings Plan coverage you have:
☐ Individual (Maximum - $3,650)
☐ Family (Maximum - $7,300)
☐ Over 55 Catch-up (additional $1,000)

Plan year total amount: $ _____

D. LIMITED-USE MEDICAL SPENDING ACCOUNT
☐ New Enrollment ☐ Re-enrollment ☐ Refuse

Receive reimbursement for eligible dental and vision expenses incurred by you, your family members, or both. The maximum allowable contribution is $2,850 annually.

Plan year total amount: $ _____

Qualified Change Events (Check and date all that apply) for A & B:

_____ Marriage	_____ Spouse/dependent passed away	_____ Spouse ends unpaid leave	_____ Other
_____ Newborn	_____ Employee begins unpaid leave	_____ Spouse begins unpaid leave	
_____ Adoption	_____ Employee ends unpaid leave	_____ Job change from part-time to full-time	
_____ Divorce	_____ Ineligible dependent child	_____ Job change from full-time to part-time	

EMPLOYEE INITIALS _____ **DATE** _____

REV. 3/1/2022 ORIGINAL TO PEBA COPY TO ENROLLEE Page 1 of 3

Social Security number: _____ **BIN:** _____ **Last Name:** _____ **First Name:** _____

MEDICARE

28. List yourself and any other persons to be covered who are eligible for Medicare Part A and/or Part B.

Name	Medicare #	Eligible due to	Effective Date	
			Part A (MM/DD/YYYY)	Part B (MM/DD/YYYY)
		☐ Age ☐ Disability ☐ Renal Disease		
		☐ Age ☐ Disability ☐ Renal Disease		

BENEFICIARIES

In blocks 29 and 30, if there are additional beneficiaries or dependents, list on a separate sheet, signed and dated by employee.

29. Basic Life/Opt Life (select one or both)	SSN	Last Name	First Name	Relationship	Date of Birth (MM/DD/YYYY)	Primary or Contingent?
☐ Basic Life ☐ Optional Life						☐ Primary ☐ Contingent
☐ Basic Life ☐ Optional Life						☐ Primary ☐ Contingent
☐ Basic Life ☐ Optional Life						☐ Primary ☐ Contingent
☐ Basic Life ☐ Optional Life						☐ Primary ☐ Contingent

If beneficiary is an estate or trust, complete the following:

Estate/Trust _____ Address _____ If trust, Date signed _____

DEPENDENTS

30. Always list spouse. List eligible children to be covered. If they are not listed, they will not be covered. For a child age 19-24 to be eligible or Dependent Life-Child coverage, your child must be eligible according to the requirements on the instructions page for this NOE.

Add (A) or Delete (D)	Dependent SSN	Last Name	First Name	Sex	Relationship	Date of Birth (MM/DD/YYYY)	Indicate Special Status
	Spouse						Does PEBA Insurance Benefits already cover your spouse? ☐ Yes ☐ No
	Child						☐ Incapacitated
	Child						☐ Incapacitated
	Child						☐ Incapacitated
	Child						☐ Incapacitated

CERTIFICATION & AUTHORIZATION

31. CERTIFICATION: I have read this NOE and made authorizations herein and selected the coverage noted. I have provided Social Security numbers and documentation establishing my dependent(s)' eligibility for the plan(s) selected. I certify that any child enrolled in Dependent Life/Child insurance is eligible according to the requirements on the reverse of this NOE. I also understand that proof of eligibility (at the time of enrollment and at the time of the claim) will be required before any Dependent Life/Child insurance claim is paid. I understand that unless otherwise provided in the Plan, I may cancel coverage for me or my dependent(s) only during an open enrollment period. Should I refuse any coverage or fail to enroll all eligible dependents when first eligible, I and/or all eligible dependents may only enroll during an open enrollment period unless otherwise provided by the Plan. I understand and agree that all selected plans will not be effective unless and until the NOE is approved. I understand that the State reserves the right to alter benefits or premiums at any time to preserve the financial stability of the Plan. I further acknowledge that the eligibility status of any covered individual is subject to audit at any time.

AUTHORIZATION: I hereby authorize my employer to deduct from my salary premiums necessary to pay for all plans selected and verify my salary for enrollment. I authorize any healthcare provider, prescription drug dispenser and claims administrator to release any information necessary to evaluate, administer and process claims for any benefits.

DISCLAIMER: THE LANGUAGE USED IN THIS DOCUMENT DOES NOT CREATE AN EMPLOYMENT CONTRACT BETWEEN THE EMPLOYEE AND THE AGENCY. THIS DOCUMENT DOES NOT CREATE ANY CONTRACTUAL RIGHTS OR ENTITLEMENTS. THE AGENCY RESERVES THE RIGHT TO REVISE THE CONTENT OF THIS DOCUMENT IN WHOLE OR IN PART. NO PROMISES OR ASSURANCES, WHETHER WRITTEN OR ORAL, WHICH ARE CONTRARY TO OR INCONSISTENT WITH THE TERMS OF THIS PARAGRAPH CREATE ANY CONTRACT OF EMPLOYMENT.

Employee Signature _____ Date _____

32. I hereby attest the employee meets eligibility requirements, proper premiums are being collected, this form is complete and accurate and all required documentation is attached to process NOE form.

Benefits Administrator Signature _____ Phone _____ Date _____

INSTRUCTIONS FOR COMPLETING THE ACTIVE NOTICE OF ELECTION (NOE)

IF COMPLETING BY HAND, USE BLACK INK

You must also complete a Certification Regarding Tobacco Use form within 31 days of enrolling in health coverage and whenever the status of tobacco use changes for you or a dependent covered under your health insurance.

ACTION: Indicate type of action. MoneyPlus: Premiums for health, dental, vision and Optional Life up to $50,000 are deducted on a pretax basis unless refused. Pretax MoneyPlus changes must be made during enrollment or within 31 days of a qualifying change in status event.

Blocks 1-19: ENROLLEE INFORMATION: Must be completed for all transactions, including a refusal of coverage.

COVERAGE: Alterations (such as mark-throughs or white out) in this section are not allowed. To enroll, select the coverage and select the coverage level, if applicable. To refuse or cancel coverage, select Refuse.

Block 20: HEALTH: Before making a health plan selection, refer to the plan descriptions provided by your employer.

If you refuse health coverage or fail to enroll all eligible dependents when first eligible, you can enroll yourself and/or your dependent(s) only during an open enrollment period or within 31 days of a special eligibility situation.

If health coverage is refused, benefits for Basic Life and Basic Long Term Disability are forfeited. To select a health plan, check only one block under Health Plan and check only one block under Coverage Level. For dependent(s) to be covered, they must be listed in **Block 30**, and the appropriate level of coverage must be selected.

Block 21: DENTAL: If you refuse dental when first eligible, you can apply for coverage for yourself and your dependent(s) only during an open enrollment period during an odd-numbered year or within 31 days of a special eligibility situation. For dependents to be covered, they must be listed in **Block 30**, and the appropriate level of coverage must be selected.

Block 22: DEPENDENT LIFE - CHILD(REN): For child(ren) to be covered for Dependent Life Insurance, they must be listed in Block 30. To be eligible, they must be unmarried; must be supported by you; must not be employed on a full-time basis; and must not be in the military. In addition, for a child age 19-24 to be eligible the child must be certified by the PEBA as incapacitated at the time of enrollment or must be a full-time student at an accredited school, college, or university. Children older than 24 must be certified by PEBA as incapacitated to be enrolled in Dependent Life-Child. Proof of eligibility, at the time of enrollment and at the time of the claim, will be required before any benefit will be paid.

Block 23: DEPENDENT LIFE - SPOUSE: Before making a selection, refer to the detailed instructions provided by your employer. To select coverage, check Total Coverage Amount and enter the total amount of coverage for your spouse, not to exceed 50 percent of your current level of Optional Life, or $100,000. Approved medical evidence of good health is required if coverage exceeds $20,000. For your spouse to be covered, he must be listed in **Block 30**.

Block 24: OPTIONAL LIFE: Before making a selection, refer to the detailed instructions provided by your employer. To select coverage, check Total Coverage Amount and enter the total amount of coverage. Coverage level may be based on your current salary (newly enrolled), a guaranteed issue and/or approved medical evidence of good health. If you do not enroll within 31 days of your date of hire, medical evidence of good health must be provided and approved to enroll or increase coverage level. However, if enrolled in the MoneyPlus Pretax Premium Feature, you must wait until the next enrollment period or within 31 days of a special eligibility situation.

Block 25: SUPPLEMENTAL LONG TERM DISABILITY: Before making a selection, refer to the detailed instructions provided by your employer. Check only one block. If changing from Plan Two to Plan One, medical evidence of good health must be provided.

Block 26: VISION CARE: Before making a selection, refer to the plan description provided by your employer.

Block 27: MONEYPLUS ELECTIONS: To enroll in a **Medical Spending Account**, complete **Section A**. To enroll in a **Dependent Care Spending Account**, complete **Section B**. Complete **Section C** to enroll in or to change a **Health Savings Account**. (Additional forms will be required to establish your HSA. Refer to your Tax-Favored Accounts Guide for more information.) If you would also like to enroll in a **limited-used Medical Spending Account** for eligible dental and vision expenses, complete **Section D**.

Block 28. MEDICARE: List yourself and any other persons to be covered who are eligible for Part A and/or Part B of Medicare.

Block 29. BENEFICIARIES: List a beneficiary for Basic Life if enrolled in health coverage and Optional Life if selected. Multiple beneficiaries may be listed. Beneficiaries must be listed individually by a name or organization. Unless otherwise provided herein, if two or more beneficiaries are named, the proceeds shall be paid in equal shares to the named survivors. Contingent beneficiaries have no rights unless all primary beneficiaries have died.

Block 30. DEPENDENTS: Legal documentation is required for all dependents. If you select a level of coverage that includes a spouse and/or dependent child (ren), they must be listed to be covered. A spouse can only be covered as a dependent if he is not an employee or retiree of an employer that participates in the state of South Carolina Insurance Benefits Program. If your spouse is an employee or retiree of an employer covered by PEBA insurance, check Yes. A child younger than 26 is eligible for health, dental and vision coverage. Misstatements on the NOE may result in termination of the dependent's coverage and recoupment of benefits paid on behalf of the ineligible dependent.

Block 31. CERTIFICATION AND AUTHORIZATION: Employees must initial and date the first page in the area provided. The second page of the form must be signed and dated by employee within 31 days of hire or the qualifying event. The benefits administrator must sign and date form and attach copies of all supporting documentation before submitting it to **PEBA Insurance Benefits at P.O. Box 11661 Columbia, SC 29211-1661**.

EXHIBIT 8-B: INCIDENT REPORT

INCIDENT REPORT

(Please Answer Every Question)

Employee Status: RSHD_____ SFE_____ KELLY_____ THE BUDD GROUP_____ SCECG_____

Your Name: _____
First Middle Last

Your Employer's Name and Location:_____

Your Address: _____
Street City State Zip

Telephone Number: _____ **Social Security:** _____ **Age:** _____

Date of Birth: _____ **Job Title:** _____ **Length of Employ:** _____

Date of Injury: _____ **Time of Injury:** _____am _____pm

Describe how you were injured: _____

_____

_____

Describe the type of injury (ex. bruise, contusion, strain, sprain, etc.)_____

_____

Did your injury occur from one specific incident? _____ **If yes, explain in detail.** _____

_____

_____

Did your injury develop gradually over a period of time? _____ **If yes, indicate period of time:**

From: _____ _____ **To:** _____ _____ **Describe how injury developed.** _____
Date Time Date Time

_____

_____

_____

Is there any way, other than described above, that you possibly could have injured yourself?
Yes ____ No ____ If so, please give details.

_____

_____

Explain what caused your injury: (Example: What caused you to fall). _____

_____

_____

If you were lifting or moving an object when you were injured, describe the object: _____

_____

Give the approximate weight of the object: _____

EXHIBIT 8-C: MEDICAL INFORMATION RELEASE

MEDICAL INFORMATION RELEASE AUTHORIZATION

TO WHOM IT MAY CONCERN:

IN RE: Claimant's name _____
SS Number _____
Date of Birth _____

For the purposes of Workers' Compensation claim adjudication, you are hereby authorized and directed to furnish to the South Carolina School Boards Insurance Trust, or to its representative, adjuster, attorney or other agent, any and all information in your possession, or under your control relating to my medical or dental care, including but not limited to the following:

(a) Hospital records, x-rays, x-ray readings and reports, laboratory records, pharmacy records, and reports, all tests of any type or character, and reports thereof, statement of charges, and any and all of my records pertaining to hospitalization, history, condition, treatment, diagnosis, prognosis, etiology or expenses:

(b) Medical, dental, psychological, psychiatric, pharmacy, or chiropractic records, including patient's record cards, nurses and doctor's daily notes, x-rays, x-ray readings and reports, laboratory records and reports thereof, statements of charges, and any and all of my records pertaining to medical care, history, condition, treatment, diagnosis, prognosis, etiology or expense.

You are further authorized and directed to furnish oral and written reports and information to the South Carolina School Boards Insurance Trust, its representative, adjuster, attorney or other agent, as requested by it on any of the foregoing matters, and to allow it to review any records relating to my workers compensation claim or to confer with it concerning my workers' compensation claim.

The patient understands that the information disclosed pursuant to this authorization may be subject to re-disclosure for investigative purposes and/or medical referrals, opinions, and decision-making related to my care.

***The signed authorization shall not expire, and shall not be revoked so long as the claim for Workers' Compensation benefits is open and/or actively pursued, unless otherwise determined by lawful agreement.**

*Date:_____ _____
PATIENT/CLAIMANT SIGNATURE

NOTE: A photocopy of this authorization shall have the same effect as the original.

SECTION IX – FIXED ASSETS

9.1 Introduction

Capital assets or tangible assets are property, plant, and equipment. They are assets having an estimated useful life of greater than one year from the time of acquisition and a value greater than or equal to the capitalization threshold for the asset classification. These assets may be acquired by purchasing, donation, or trading.

It is important to track these assets for insurance purposes, to safeguard the district's investment, and for proper reporting on the year-end external audit.

9.2 Classifications

In accordance with GASB 34, Capital Assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art or historical treasurers, infrastructure, and all other tangible or intangible assets that are used in operations and that have useful lives extending beyond a single reporting period. The district has identified that no infrastructure assets exist, nor does the district own any works of art or historical treasures. Assets that are included as part of the District's Capital Asset will fall into one of six general groups:

Land - All land acquired by the district will be capitalized but not depreciated.

Land Improvements - Permanent improvements to the land such as fences, retaining walls, outdoor lighting, sidewalks, parking lots, driveways, initial installation of playground equipment, etc.

Buildings - The acquisition cost or construction costs including site preparation, foundations, framing, walls, flooring, windows, doors, stairways, skylights, roofs, interior fixtures and finishes, fire escapes, screen, venetian blinds, floor coverings, architect/engineer fees, consulting, and legal fees, etc.

Building Improvements – Improvements that extend the useful life of the building or add square footage including roofing projects, remodeling, additions, replacing major building components.

Vehicles – Buses, Passenger Cars, and Trucks.

Equipment (Individually or in aggregate) – Equipment may be further divided into classes for aid in reporting and tracking.

9.3 Thresholds

Capital assets meet the threshold for their asset group to be included.

Capital Asset Groups	Threshold
Land	Capitalize All
Buildings	$100,000
Building Improvements (Additions, renovations & major replacements)	$100,000
Equipment	$5,000
Equipment in aggregate	$750,000
Vehicles	$5,000
Computer Software Purchased or Developed for Internal Use	$1,000,000

9.4 Equipment

There are two types of equipment for tracking purposes. Equipment with a total cost of $5,000 or more and equipment costing less than $5,000. Total cost includes sales tax, shipping, installation, and any other expenses associated with getting a fixed asset in place and ready for use.

When like items with an individual cost of less than $5,000 are purchased in aggregate they are booked as one unit if the total is $750,000 or more. This may include more than one purchase order and may cross fiscal years, but they must be a single intent purchase.

The threshold for Business Services to tag and track equipment in accounting software is $5,000. All other equipment will be tracked by physical inventory at each location.

When creating a purchase order, **use the appropriate object** in the account number for proper identification of equipment:

0410 – Non-technology supplies costing less than $5,000.

0540 – Non-technology equipment for individual items costing $5,000 or more OR like items purchased with a cost of less than $5,000 but in aggregate cost $750,000 or more.

0445 – Technology related supplies costing less than $5,000.

0545 – Technology related equipment costing $5,0000 or more OR like items purchased with a cost less than $5,000 but in aggregate cost $750,000 or more.

Always single out individual items with a cost of $5,000 or more from any aggregate purchase to be booked separately.

Even though individual items with a cost less than $5,000, if the cost exceeds $750,000 in aggregate use the 0540 or 0545 object codes.

9.5 Additions

Schools and departments must notify Business Services when equipment costing $5,000 or more or $750,000 or more in aggregate is purchased. The following information, when applicable, should be provided:

Serial Number, model, manufacturer, where equipment will be kept (room number or area).

9.6 Donations

It is the responsibility of the principal or director to notify Business Services when a capital asset is donated to a school or department. A donation becomes the property of Rock Hill Schools. If it meets the threshold for tracking in the Fixed Asset System, a Donated Capital Asset form (Exhibit 9-A) must be completed and sent to Business Services as soon as possible. Provide a copy to the person or organization making the donation for their tax records. After receiving the donation form, finance will send a tag to be attached to the fixed asset. The asset will be booked at the market value provided on the form.

9.7 Transfers

It is the responsibility of the principal director to notify Business Services via email when a capital asset is transferred to a different school/department. Date of transfer and new location must be provided.

9.8 Disposals

It is the responsibility of the principal or director to notify Business Services via email when a capital asset is disposed of or transferred to the Warehouse. **Capital assets may not be given to an employee or someone outside of the district.** Assets must be moved to the warehouse for sale on GovDeals, disposal, or recycle. Put in a work order for the transfer and notify Business Services.

9.9 Annual Asset Review

Annually, an asset report along with instructions is sent to each location/department for review. The principal/director will assign an employee to carefully match the information on the report (serial number, asset tag number, etc.) with the asset. Any discrepancies will be noted on the report along with details of any changes. The principal/director must sign and date each page and return the report to Business Services per the instructions.

9.10 Physical Inventory of Equipment

Each location will maintain an inventory of all equipment. This includes furniture, musical instruments, uniforms, athletic equipment, playground equipment, copiers, digital cameras, etc. The principal/director will designate a person to maintain an inventory. This is separate from the capital assets being tracked in the accounting software.

9.11 Depreciation

All assets, except for land, will be depreciated over time (see Useful Life in charts below) using Straight-line depreciation.

USEFUL LIVES OF FIXED ASSETS

Asset	Estimated Life
Major Building Replacements	
Roofing	15
Intercom System	10
HVAC System	20
Fire System	20
Electrical System	20
Plumbing System	20
Chiller (air/water)	15/20
Intercom System	10
Site Improvements	
Athletic Fields	20
Athletic Tracks	20
Bleachers	20
Driveways	20
Fences	20
Landscaping	20
Outdoor Lighting	20
Parking Lots	20
Playground Equip (initial)	20
Retaining Walls	20
Sidewalks	20
Vehicles	
Automobiles	10
Trucks & Vans	10
School Buses	10

Asset	Estimated Life
Equipment	
Technology Related	5
Furniture	10
Machinery – Light	10
Band/Musical Equipment	10
Classroom - ATC	10
Custodial Equipment	10
Athletic Equipment	10
Scoreboards/Signage	10
Food Service Equipment	12
Heat Pump	15
Machinery – Heavy	15
Generator	20
Playground Additions	20
Portable Units	20
Buildings	
New Major Buildings	40
Building Additions	40
Major Renovations	40
Athletic/Smaller	30

EXHIBIT 9-A: DONATED FIXED ASSET

ROCK HILL SCHOOLS

DONATED FIXED ASSET

IMPORTANT: Provide a copy of this signed and completed form to the donor for their tax records. Donations to the Rock Hill School District or a school within the district may be tax deductible.

IRS states that "To claim a deduction for contributions of cash or property equaling $250 or more you must have a bank record, payroll deductions records or a written acknowledgment from the qualified organization showing the amount of the cash and a description of any property contributed, and whether the organization provided any goods or services in exchange for the gift."

Asset ID: _____
(will be assigned by Finance department)

Location/School _____

_____
Signature of Director or Principal

Description of Asset _____

_____

Date of Donation _____ (Date transfer or property took place)

Check Correct Box New ☐ Used ☐

Model Number _____

Serial Number _____

Manufacturer _____

FAIR MARKET VALUE AT TIME OF DONATION _____
(FMV is the price that property would sell for on the open market)

Room/Area Where Stored/Used _____

Tag Number _____
(will be assigned by finance department

Complete information requested if applicable and have Director or Principal sign. Return form to the Business Services Department. A tag will be provided to be applied to the donated equipment.

SECTION X – PROCUREMENT

10.1 Procurement Code

The following information has been established as procedures for purchasing by Rock Hill Schools. The Rock Hill Schools' Consolidated Procurement Code governs all our purchasing activities. All funds including General Fund, Grants, and Capital Improvements, etc. are governed by this code. While Pupil Activity Funds (700) are exempt from competition, the Rock Hill Schools requires all other procurement procedures to be followed. The Procurement Code is mandated by the South Carolina State Legislature and the Rock Hill Schools.

Procurement Services, under the general supervision of the Assistant Superintendent of Business Services, is a support service for the Rock Hill Schools. The function of this department is to oversee and assist departments and schools in acquisition of the many routine and different products and services required to operate and educate our children.

10.2 Purchase Authority

Departments/Schools may issue purchase orders for purchases that do not exceed $5,000.

All purchases exceeding $5,000 must be approved and processed by Procurement Services.

Departments/Schools may enter purchase requisitions in any amount, but only approve up to $5,0000; see Purchase Order Procedures and Competition Requirement sections.

Purchases cannot be divided (split) to circumvent any requirements herein.

10.3 Purchase Methods

Purchase Orders (PO's)

With certain exceptions all purchases will be made by a District Purchase Order that is completed prior to authorizing the purchase. Orders shall not be placed with a vendor until a purchase order number has been assigned and processed. Failure to do this will result in an Unauthorized Purchase (refer to section 10.12).

Purchase Order Exception

Those purchases which do not require a purchase order (see Purchase Order Exemptions in section 10.4).

Procurement Card

The Procurement Card is a credit card issued by Rock Hill Schools to provide an additional mechanism for enabling employees to acquire needed materials for purchases under $3,500. Use of these cards can simplify and expedite the ordering process for many types of products. The Procurement Card can also be used as payment tool for purchases over $3,500 that are purchase order exempt.

NOTE: Under no circumstances will individuals be reimbursed for purchase

10.4 Purchase Order Procedures (PO's)

Orders should not be placed with a vendor until a Purchase Order has been issued. Failure to do this will result in an Unauthorized Purchase.

Purchase Orders less than $10,00.00 (Over $5,000 Process by Procurement Services):

- A purchase order shall be used if a vendor does not accept a procurement card.
- Check budget status to be sure sufficient funds are available prior to entering a requisition. *NOTE: When practical a quotation must be solicited from another supplier before repeating a purchase.*
- Enter complete requisition in SmartFusion and have department/school administrator or designee digitally approve the order. Once approved, a purchase order number is issued.
- Once approved the purchase order shall be digitally delivered to the requesting Department, the Vendor, Accounts Payable, and Procurement Services (if approved at the school/department level). Purchase orders sent to Procurement Services can be emailed to PROCUREMENT@RHMAIL.ORG.

NOTE: All goods or services must be delivered or performed at a Rock Hill School District location.

- All purchase orders using Capital Funds require prior approval from Robert Barnes prior to the requisition being entered. All capital PO's must be sent to Robert Barnes.
- File a copy of the signed PO, along with all supporting documents. These files are subject to review and audit.

Purchase Orders from $10,000.01 - $25,000.00 (processed by Procurement Services):

- Check budget status to be sure sufficient funds are available prior to entering a requisition.
- Each department/school is responsible for obtaining three written comparable quotes, if required. Procurements that do not require competitive bids/solicitations must fall within one of the following categories: State Contract, District Contract, Sole Source or Exemption. If competitive bids are required, the lowest bid must be accepted or written justification as to why the

lowest bid is not acceptable must be sent to the Procurement Services Director, or designee, for approval.

NOTE: All goods or services must be delivered or performed at a Rock Hill School District location.

- Enter complete requisition in SmartFusion and submit quotes to Procurement Services to approve the order. Once approved, a purchase order number is issued.

- Once approved by Procurement Services the purchase order shall be digitally delivered to the requesting Department and Accounts Payable

Purchase Orders in excess of $25,000.00 (processed by Procurement Services)

- Requires formal advertisement in the South Carolina Business Opportunities (SCBO).

- Check budget status to be sure sufficient funds are available prior to entering a requisition. If funds are sufficient, enter the requisition.

- Send any supporting documentation and specifications to the Purchasing Assistant or Procurement Services Director, or designee to assist with the solicitation process.

- Once an award is made and posted according to Consolidated Procurement Code requirements, the purchase requisition will be approved. Upon approval, Procurement Services shall digitally deliver the PO to the requesting Department, the Vendor and Accounts Payable.

Purchase Orders in excess of $25,000.00 (NOT requiring formal advertisement) (i.e. State Contracts, District Contracts, emergencies – except where bids are deemed appropriate, Sole Source and Exemptions):

- Check budget status to be sure sufficient funds are available prior to entering a requisition.

- The requisition, once entered, must have the state or district contract number listed.

- Upon approval, Procurement Services shall digitally deliver the PO to the requesting Department and Accounts Payable.

Purchase Order Exemptions:
Certain categories are exempted from requiring a purchase order **(that does not mean that they are exempt from obtaining bids/solicitations).** For the below exceptions, **the principal/director must sign and write the account number(s) to charge on the face of the invoice**:

Exemptions:

- Athletic contests
- Automobile tags/titles & other DMV requirements
- Books/copyrighted educational materials purchased at conferences and workshops
- District issued card payments (VISA)
- Field Trips
- Food/materials for Staff Development, In-service, and Public, Community & Professional Services.
- Food for services invoices, a spreadsheet showing the breakdown of all charges will be attached to actual invoice and forwarded to Accounts Payable for payment.
- Food Service Contract
- Fuel
- Membership Fees & Dues
- Officials for athletic events
- Payments for use of activity vehicles
- Payments to Children's Attention Home
- Payments to K-12 schools and institutions of higher learning, charter schools, private schools, residential treatment facilities, etc.
- Payments to Local and State Agencies
- Postage/Shipping (includes USPS, UPS, etc.)
- Small dollar purchases made with the District procurement card
- Travel reimbursements, workshops, registrations, and conference fees
- Utilities (power, gas, phones, water, etc.)
- Payments related to Insurance, Benefits, and Retirement

- Payroll Garnishments
- Payments for College Board Exams
- Telecommunications Payments
- Payments for Sales and Use Tax
- Arbiter Pay
- Payments to Kelly Services
- Payments for Wi-Fi
- Payments for Alarm Monitoring

Procurement Do's and Don'ts

DO:

- Review the rules and regulations to ensure that you are following the Rock Hill School District Consolidated Procurement Code and Purchasing Manual.
- Provide as much information as possible (contract number, quotes number, etc.).
- Provide a description of function, performance, or technical characteristics, as appropriate.
- Obtain appropriate Procurement Services Director approval before submitting request, if necessary.
- Contact Technology for assistance and/or approval on technology purchases.
- Conduct planning meetings with stakeholders, Finance, Technology, Procurement Services, and Facilities, prior to large procurement projects (buildings, grounds, playgrounds, etc.).
- Contact Procurement Services for assistance.
- Ensure that Administrators approve order requests/requisitions prior to issuing a PO (for purchases under $5,000.00).
- Require Vendors to place the purchase order number on all invoices.

DON'T:

- Divide requirements to fall under the competitive threshold ($10,000.00).
- Copy specifications verbatim from a vendor's publication.
- Provide any information to any potential vendor during the bidding process.
- Use public funds for personal gain
- Obtain goods or services without a valid purchase order.

- Accept gifts from vendors.

10.5 Procurement Competition Requirements

- **$0 - $10,000.00** – (excluding SC sales tax, but including freight, installation, delivery, etc.) Quotations are not required if prices are considered to be fair and reasonable. Small purchases should be distributed equitably among qualified vendors. **All small purchases must be annotated "Price is fair and reasonable".** When practical, a quotation **must be solicited** from other than the previous supplier before placing a repeat order. Procurements can be placed directly with the vendor by the end user through the SmartFusion requisition/purchase order process. Procurement Cards may be utilized for purchases less than $3,500.00

- **$10,000.01 - $25,000.00** – (excluding SC sales tax, but including freight, installation, delivery, etc.) Solicitation of written comparable quotations/bids from a minimum of three (3) qualified sources is required. Documentation of the written quotes must be attached to the Purchase Order. Award shall be made to the lowest responsive and responsible bidder. *($1000,000 for COTS or Construction)*

- **$25,000.01 - $100,000.00** – (excluding SC sales tax, but including freight, installation, delivery, etc.) Must be made in cooperation with Procurement Services through sealed competitive bidding. Requires written solicitation of written quotes, bids, or proposals. Must be advertised at least once in SCBO (South Carolina Business Opportunities) or a paper of general circulation, or a means of central electronic advertising approved by the Board. A copy of the written solicitation and written quotes must be attached to the Purchase Order or made a part of the contract file. The award must be made to the lowest responsive and responsible source (for Invitation for Bids) or the highest-ranking responder (when a Request for Proposal or Competitive Best Value Bid).

- **$100,000.01 and up** - (excluding SC sales tax, but including freight, installation, delivery, etc.) Requires formal sealed bidding and public advertisement at least once in SCBO or a paper of general circulation, or a means of central electronic advertising approved by the Board. After the public bid opening and award decision, when appropriate, a Notice of Intent to Award may be made. A formal bid process typically will take from 30 to 45 days after it is formally advertised.

10.6 Exemptions (see Purchasing Procedures Manual for complete list)

The Rock Hill Schools Board may exempt specific supplies or services from procurement procedures herein required or withdraw any exemptions provided for in this section. Purchases in excess of $2,500 that are exempt from the Quote/Bid/RFP process are as follows:

1) COPYRIGHTED EDUCATIONS MATERIALS to include, but not be limited to:
   a) Books, dictionaries, textbooks, newspapers, diplomas, sheet music
   b) Professional journals, technical pamphlets, periodicals, subscriptions
   c) Educational films, filmstrips, slides, and transparencies
   d) Video tapes, cassettes, DVDs, or any other form of media
   e) Standardized testing materials
   f) Educational kits and replacement parts required for instruction (STEM, PLTW, etc.)

2) COPYRIGHTED TECHNOLOGY MATERIALS to include, but not be limited to:
   a) Computer assisted instructional materials, interactive video programs, and other related materials made available by information technology that can only be obtained from the company providing the information or service.
   b) Databases
   c) Business management software (subject to Superintendent approval)
   d) District-adopted software including site licenses or other support services or related information/materials only available or provided by the software provider.

3) MEDICAL AND/OR PSYCHOLOGICAL SERVICES to include, but not be limited to:
   a) Licensed/certified medical doctors, physicians, nurses, psychiatrists, psychologists, school psychologist, behaviorist, counselors, optometrists, dentists, veterinarians, etc.
   b) Hospital and clinical services, occupational and physical therapy, orientation, and mobility
   c) Speech, language, and audiologist services
   d) Mental health organizations and services
   e) Vaccines and medical waste disposal
   f) Defibrillators and medical supplies
   g) Health management subscriptions

4) GOVERNMENTAL SERVICES to include, but not be limited to:
   a) Services and supplies provided by the Federal government, State agencies, county, city, or special purpose districts.
   b) Payment of taxes, social security, annuities, credit unions
   c) School Resource Officer services

5) EDUCATIONAL SERVICES to include, but not be limited to:
   a) Contractual, cooperative agreements, services and supplies for provisions of services to students.
   b) Tuitions paid to institutions of higher learning
   c) Evaluation services and expenses of visiting committees

d) Consultants for evaluation of academic programs
e) Executive search and recruitment services
f) Background Check Services
g) Payments to Institutions of Higher Education for Interns and Trainees

6) POLICY AND LEGAL SERVICES to include, but not be limited to:
   a) Attorney services (subject Superintendent approval), court recorders, expert witness services, bond rating services, and cost associated with issuance or refinancing of bonds.
   b) Certified Public Accountants, Auditors (subject to Superintendent approval)
   c) Legislative consultant (subject to Superintendent approval)
   d) Finance Advisors, investment management, brokerage services, bond advisors (subject to Superintendent approval)
   e) Insurance coverage, both primary and reinsurance (subject to Superintendent approval)
   f) Board governance consultants and facilitators
   g) Security Underwrites and similar services provided by professionals regulated by the National Association of Securities Dealers ("NASD")
   h) Other professional services obtained on a fee basis
   i) Banking and leasing services

7) STAFF DEVELOPMENT to include, but not be limited to:
   a) Training provided by consultants, certified teachers/trainers or District personnel
   b) Training materials secured or prepared for instructional purposes
   c) Workshop, conference, and seminar registration
   d) Training facility rentals
   e) EAP (Employee Assistance Programs)
   f) Employee safety and compliance training

8) STUDENT SERVICES to include, but not be limited to:
   a) Pupil Activity Funds
   b) Electronic and printed exams, test, testing materials, including scoring services and materials
   c) Canine drug and/or weapon detection services and related support services
   d) Homebound services and home visits
   e) Instruction provided by certified teachers
   f) Interpreters, interpreter services, tutors
   g) Afterschool care programs (subject to Superintendent approval)

9) UTILITIES AND ENERGY EXPENSES to include, but not be limited to:
   a) Fuel, propane, natural gas
   b) Oil company credit card purchases of gas, oil, or fluids

c) Electric/power services
d) Water/sewer services and related costs
e) Solid waste fees

10) COMMUNICATIONS EXPENSES to include, but not be limited to:
a) Local & long-distance telecommunications services
b) Telecommunication equipment, upgrades, maintenance & repair contracts
c) Lease of imbedded telephone systems
d) Cell phones, hotspots, radios, & services
e) Cable & satellite TV
f) Internet connectivity
g) District Emergency communication systems
h) E-Rate Consultants

11) REFUNDS to include, but not be limited to:
a) Refunds of health insurance, earnest monies, bid securities, or other funds temporarily entrusted to the District

12) ONE-OF-A-KIND items to include, but not be limited to:
a) Paintings, sculptures, antiques, art reproductions, historical artifacts, other rare items
b) Scientific specimens, skeletal and taxidermy mounts, models, fossils, minerals, rocks, etc.
c) Previously owned (used) vehicles, portable classroom/office/restroom buildings, and instruments (subject to approval by the Chief Procurement Officer)
d) Used Equipment

13) REPAIRS to include, but not limited to:
a) Repairs related to life safety and fire compliance, security, and public address systems
b) Repairs to buses or other vehicles used to transport students or staff on District sponsored trips.
c) Environmental remediation services where the issues giving rise to remedial services disrupt the educational process.
d) Bus repairs
e) Repairs, replacement, and purchases made using funds received from insurance claims and payouts.
f) Repairs and replacement of building systems including but not limited to chillers and controls.

14) DONATIONS

15) ITEMS PURCHASED FOR RESALE

16) LIVESTOCK, FEED & VETERINARY SUPPLIES & SERVICES

17) MAIL, DELIVERY, & LEASING SERVICES, POSTAGE AND POST OFFICE BOXES

18) PERISHABLE FOODS

19) TRAVEL EXPENSES to include, but not be limited to:
    a) Airline, car rental, bus, train, parking, taxis, etc.
    b) Hotel accommodations
    c) Meals/allowances
    d) Conference/seminar and other registration/fees

20) PROFESSIONAL DUES AND MEMBERSHIP FEES

21) CLERGY

22) ARTISTIC, MUSICAL, AND AUDIO & VIDEO SERVICES AND EQUIPMENT to include, but not be limited to:
    a) Writers and poets
    b) Theater groups
    c) Craftsmen and folk artist
    d) Artist in residence
    e) Choreographer
    f) Band Music
    g) Musical Instruments
    h) Sound boards and stage equipment
    i) Band Uniforms

23) Uniforms, Apparel, and Supplies: To include but not limited to:
    a) Athletic uniform and apparel
    b) Athletic and PE supplies
    c) Athletic and PE equipment (single item not to exceed $50,000)
    d) Uniforms or apparel for District employees

24) PROFESSIONAL AND PROPERTY SERVICES to include, but not be limited to:
    a) Appraisals and related services
    b) Realtor fees
    c) Facility assessments
    d) Demographers

e) Construction Management Services
f) Architectural Services and Engineering
g) Land surveyors and related services
h) Leasing of public parking lots, lecture halls, theaters, arenas, athletic facilities, recreational areas, etc. for District sponsored events.
i) Building and property testing, inspections, and abatement
j) Environmental air monitoring

25) STUDENT ACTIVITY FUNDS OR OTHER TRUST OR AGENCY FUNDS. *(Except when used to procure capital equipment, site improvements, construction services, architects and other facility related services.)*

26) GRANT SPECIFIED EQUIPMENT AND SERVICES
a) Purchase of grant specified and approved equipment, subcontracts, and consultants required for the successful completion of the grant project and where competitive bidding is not required or practical (subject to Chief Procurement Officer approval)

27) ADVERTISING

28) DIPLOMAS, YEARBOOKS, GRADUATION SUPPLIES, CLASS RINGS, FUND RAISERS AND SCHOOL PICTURES, STUDENT INSTRUCTION ACTIVITIES/CAMPS/SEMINARS.

29) CONFIDENTIAL GOODS AND SERVICES
a) Goods and services of a confidential/sensitive nature that would cause injury to students, staff and/or District if procured through public solicitation as recommended by administration and approved by Superintendent on an "as needed basis.

30) SURPLUS ITEMS
a) Items that are to be given/donated to other school districts, municipalities, and governmental agencies.

31) BUDGET AND CONTROL BOARD EXEMPTIONS:
a) The District also adopts the exemptions granted by the State Budget and Control Board, both present and future.

32) ALL EXEMPTIONS LISTED IN SC CODE ANN. 11-35-710 AND ALL ADDITIONAL EXEMPTIONS GRANTED BY THE DEPARTMENT OF ADMINISTRATION.

Note: Exempt supplies and services are subject to all other sections of the District Procurement Code and these procedures (including requiring Purchase Orders).

10.7 Sole Source Purchases (Greater than $10,000.00)

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.

The following are conditions that could necessitate a Sole Source Purchase:

- Where the compatibility of equipment, accessories or replacement parts is of paramount consideration and the item is available from only one (1) vendor
- A unique item is needed for trial use, testing, or resale
- The item/service is one-of-a-kind

A written determination and a Purchase Order is required for all Sole Source Procurements. Sole Source Procurements must be approved in advance by the department/school administrator, Procurement Services Director and the Assistant Superintendent of Business Services or their designee.

All Sole Source procurements will be reviewed by the School Board on an annual basis.

Sole Sources greater than $50,000 requires five nosiness days of public notice before entering into a contract unless exempted in writing by the Superintendent after consultation with the Board.

Procedure:

- School/Department completes a Sole Source Procurement Request Form *(Exhibit 10-A)* with a written determination/justification for the procurement, enter the Purchase Requisition into SmartFusion and send Sole Source Procurement Request Form along with the any supporting documentation to the Procurement Services Director.

- The Sole Source request will be reviewed by the Procurement Services Director. Upon approval, the request will be forwarded to the Superintendent or Assistant Superintendent of Business Services for approval/disapproval.

- Once approved, Procurement Services will approve and process the purchase order.

10.8 Emergency Purchases (Greater than $10,000.00)

Emergency Procurements can exist when there is:

- A threat to public health or welfare
- A threat to the safety of people or property

- When normal daily operations are adversely affected

Emergency Procurements shall be made with as much competition as is practicable under the circumstances.

Emergency Procurements are restricted to the immediate need. A Purchase Order is required for all Emergency Procurements. Emergency Procurements must be approved by the Department/school administrator, Procurement Services Director, and the Assistant Superintendent of Business Services.

Emergency procurements over $50,000 must be posted in SCBO as soon a practicable thereafter.

Procedure:

- Complete an Emergency Procurement Request Form *(Exhibit 10-B)* with a written determination/justification for the procurement, enter the Purchase Requisition into SmartFusion and send Emergency Request Form along with and any supporting documentation to the Procurement Services Director.

- The Emergency request will be reviewed by the Procurement Services Director. Upon approval, the request will be forwarded to the Assistant Superintendent of Business Services for approval.

- Once the request is approved, Procurement Services will approve and print the purchase order. The purchase order will be signed by the Procurement Services Director.

- Should an Emergency procurement be required during other than normal District business hours, the initiating Administrator shall call the Procurement Services Director, the Assistant Superintendent of Business Services, or the Superintendent, or designee, to request approval to proceed with the Emergency purchase. The above-mentioned paperwork shall follow the approval of any such Emergency purchase prior to the close of the next business day in the District.

10.9 Federal Funding Purchases

A. Federal Policy

1. All procurement transactions using Federal Funds must be conducted in a manner providing full and open competition. State and/or District exemptions are not allowed to be used for federal spending.

B. Noncompetitive Procurement

1. Noncompetitive procurement can only be awarded if one or more of the following apply:

   a) The acquisition of goods and services, the aggregate dollar amount does not exceed the small purchase threshold.

      - If the District is more restrictive, use the most restrictive

      - Do not split the procurement to meet threshold

   b) The product or service can only be purchased or provided be a single source.

      - Sole Source Procurement – Evidence of research to determine if other sources exist must be documented. Th District must abide by its documented procurement policy.

      - The vendor has a sole source letter. (This does not mean good/service qualifies as a sole source.)

   c) The public exigency or emergency for the requirement shall not permit a delay resulting from publicizing a competitive solicitation.

      - Emergency Procurement - involves time constraints – leaves no time or competition

   d) 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 evidence documented of both request and response form the pass-through entity; the subgrantees must seek approval from applicable South Carolina Department of Education (SCDE) program office.

   e) After solicitation of several sources, competition is determined inadequate.

C. Additional Federal Procurement Information

1. Items that have been completed on state contract are non-subject to noncompetitive procurement approval.

   a) Subrecipients must ensure other federal procurement guidelines are met.

2. Subgrantee's exemptions list cannot be used for goods or services purchased with federal funds.

3. 'State-approved" procurement exemptions do not apply.

10.10 Purchase Order Changes

All Change Order Forms (*Exhibit 10-C)* must be submitted to Procurement Services for approval.

10.11 Purchase Order Cancellation

When a Purchase Order, or a part of it, is to be cancelled, an email shall be sent to Procurement Services requesting the cancellation.

10.12 Procurement Card Procedures

An employee using a Rock Hill Schools Procurement Card has been entrusted with authority to expend District funds for off-the-shelf supplies, internet purchases, or emergency purchases needed by the school or department. With this authority rests the responsibility to assure 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, or termination for misappropriation of District funds. Only Rock Hill School's employees are allowed to be a cardholder.

All employees issued a Procurement Card must sign a Certificate of Acceptance *(Exhibit 10- D).* When someone other than the cardholder has been given authorization to use the card, an Authorization Form for Procurement Card must be completed *(Exhibit 10-E).* Only the principal or his/her designee may sign this form. The designee must be an administrator. Bookkeepers or guidance staff may not sign the form.

The Procurement Card Transaction Log *(Exhibit 10-F)* **must be used** by all schools/departments to document all transactions and must be maintained with the procurement card files and available for audit. This form **must be signed** by the Principal or Department Head.

Procurement Card purchases will be allocated in WORKS including an appropriately detailed description placed in the designated field. Accounting and the P- Card Administrator will monitor these purchases on a daily basis.

The Liaison will ensure that all documentation (Invoice, Receipt, and any other relevant documentation) for transaction are coded within ten (10) calendar days of the posting date in WORKS.

The P-card cannot be used to pay for services/goods that exceed the thirty (30)d days from the date of the invoice.

Under no circumstances will personal items be allowed to be purchased using the District Procurement Card with the intent of reimbursing the District. The Procurement Card is restricted to School/Department expenses.

ALL purchases using the District Procurement Card must be delivered to a District address. NO exceptions.

If an original Sales Slip/Invoice is not available, the District is not liable. Detailed receipts outlining what was purchased are required. If an original is not available or lost receipt form is not completed upon reconciliation of the charges, the purchaser must make personal payment to the District.

For on-line purchases, a detailed invoice or confirmation must be printed and kept on file. Back-orders are not permitted with on-line purchases.

All receipts must be signed. For allowed food purchases, note on the detailed receipt who ate and the purpose. Meals shall not exceed $16.00 per person.

Procurement card purchases are closely monitored by the Accounting and P-Card Administrator. Purchases will be audited monthly by Procurement Services, quarterly by the Accounting, and annually by the District's outside independent audit firm as part of the year agreed upon procedures.

Conditions

- A Procurement Card is mainly used to purchase off-the-shelf items, such as classroom and department supplies, and on-line ordering.
- Employees shall not use a Procurement Card for any single procurement which exceeds $3,500 and the monthly limit shall be $10,000 per card, or a limit approved by the P- Card Administrator or Procurement Services Director.
- The Procurement Card must be secured at all times. Loss or theft of the card shall be reported immediately to Procurement Services. If a Principal/Department Head retires or resigns then the Procurement Card shall be returned to Procurement Services prior to the issuance of the final paycheck.
- Cash advances are not authorized and are not permitted with Procurement Cards.
- For Maintenance Staff, No Truck Stock or Tools can be purchased with the Procurement Cards. Purchases for stock must be on a purchase order in order to be traced back to a work order.
- Procurement Cards may be used to secure hotel rooms, airlines, and conference registration fees. **However, cards will not be allowed for any personal meals associated with out-of-district travel. Copy of an approved Travel Authorization Form must be attached to receipts. Any unauthorized travel usage will result in removal of the card.**
- Procurement Cards may not be used to purchase giftcards.
- Cards may not be used for E-Bay or Third-Party Purchases in an individual's name. This includes, but is not limited to PayPal, Square, and Stripe.
- Procurement Cards may not be used for the purchase of food for personal use.

Federal Purchase A Wells Fargo credit card is issued to several Departments that utilized Federal monies. The P-card Policy applies to all Federal Purchase. Any request to spend Federal funds must be sent to the Assistant Superintendent of Business Services to determine if you are eligible for a Wells Fargo credit card.

Record Retention
Files must be maintained for 3 years at each school/location for the Procurement Card Log Out/Log In, sales slips, and invoices supporting procurement card activity for each month.

Principal/Director's Responsibilities

- Assure the Rock Hill Schools' procedures for Procurement Cards are followed.
- Assure that a complete audit trail of all Procurement Card transactions from their location are maintained in accordance with the internal procedures established by Business Services.
- Assure that any persons entrusted with the card **shall understand** the procedures, cards are properly issued/secured and purchases are made within budgetary limits.
- Responsible for selecting individuals to use the Procurement Card for emergencies, if the situation arises.
- Maintain the Sign In/Out Procurement Card Log.
- Secure the Procurement Card upon return.
- Notify Procurement Services of lost/stolen cards within 24 hours.

10.13 Unauthorized Purchases

Any purchase not made in accordance with the District's Procurement Code or Policies & Procedures will be considered an unauthorized purchase. An individual that makes an unauthorized purchase must assume responsibility, financial and otherwise, for the purchase. Corrective action will be taken on all unauthorized purchases. Frequent infractions may result in the suspension or termination of purchasing privileges and disciplinary action.

Examples:

- Artificially dividing items/services to avoid competition requirements
- Adding items to a Purchase Order without submitting a Purchase Order Change form
- Authorizing a vendor to ship or deliver goods/services prior to receiving a properly executed and approved Purchase Order

Procedure:

- Principal/Department Head or a designee will prepare a written determination as to the facts and circumstances surrounding the act.
- Corrective action will be taken to prevent reoccurrence.
- As necessary, action will be taken against the individual committing the act.

10.14 Acceptance of Goods and Services

Departments/Schools 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.

Receiving and Inspection of Goods

- Verify quantity of packages delivered against PO. Inspect all containers and packages for external damage. Any unusual discrepancies, "rattles" or signs of leakage should be noted prior to signing the freight bill.
- Do not accept overage of a shipment unless the PO allows acceptance of a specified overage.
- If external damage is noted, the package should be opened immediately and the driver/deliverer along with the receiver should make a joint examination of the contents.
- A full, detailed report of the examination should be endorsed on the carrier's delivery ticket as well as the department/school copy. Carrier should sign the department/school copy.
- Once merchandise is signed for, the carrier's liability has technically ended, unless concealed damage is discovered within a reasonable time (usually within 10 days of delivery).
- Inspect the labels to ensure the merchandise is being delivered to the proper location.
- **Within three days**, inspect the contents for concealed damage.
- Verify the packing slip with the delivery. Note the date supplies & services were received & sign the packing slip.
- Inspect the goods for compliance with the PO.
- Move shipment to proper location from the receiving area as soon as possible and protect packages from weather and improper storage and handling procedures.
- Identify goods with labels to ensure against misplacement.
- Report any damages or discrepancies.

Claims

- If damage is such that the value of the goods is destroyed, the goods may be refused.
- If goods are accepted, steps should be taken to minimize damage and a claim filed with the vendor. While vendor is awaiting the carrier's investigation of the claims, the goods should be left in the original container and moved only if absolutely necessary.

10.15 District Contracts

Procurement Services specifically procures these contracts either for District-wide purposes or for a specific department/school. The District contract number (bid solicitation number) must be entered on the purchase requisition by notating "District Contract/Bid # ----------". (The District contract number must be printed on the face of the purchase order.)

Other Contracts classified as District Contracts are Cooperative Contracts that are contracts established by two or more public entities, combining their requirements in order to realize a volume cost advantage.

10.16 State Contracts

The District has access to contracts established by the State of South Carolina (Procurement processes/procedures have already been performed. No bidding required. These should be utilized when possible. The State contract number must be entered on the purchase requisition by notating "State Contract #----------"(The contract # must be printed on the face of the purchase order.)

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

10% Rule: If another vendor can provide the same product for 10% less than the contracted vendor and, after notification, if the contracted vendor will not agree to reduce his price by 10%, the department/school may purchase from the non-contracted vendor. The 10% Rule must be referenced on the PO and any applicable documentation included in the bid file.

10.17 Surplus Property

Surplus Property is all District owned supplies and equipment, not in actual use, with remaining useful life and available for disposal. School district property may be declared surplus by the Director of Facilities or the Procurement Services Director when it is deemed unusable for school purposes, is obsolete, or the cost of maintenance is excessive. Surplus property that has not been purchased with grant money may be disposed of by public auction or competitive sealed bidding, or public sale. The sale of surplus goods must be advertised in the South Carolina Business Opportunities. Surplus goods not disposed of by these methods will be sold by the Procurement Services Director after setting a price for the lot. Lots not sold will be discarded.

Sales to Employees

To ensure that there are no improprieties or appearances of impropriety, no item of

school property shall be given to, leased, or sold to an employee of the District without their first having been a public announcement of the intended disposal of that property. No employee of the District shall receive any special or private consideration in the disposal of school property. Employees may acquire such property only as members of the general public.

Donations

Only the Superintendent may authorize disposal of an item by donation to a party outside the District.

Security of Property

Departments/Schools are responsible for the reasonable care and security of items declared surplus during the entire disposal process. A continuous "paper trail" of accountability for an item should be maintained. Transferring departments/schools must be certain that the recipient of an item is properly authorized to receive

10.18 Staff Appreciation Gifts

The district will allow the purchase of staff appreciation gifts. The cost must not exceed $50 per person (tax and delivery included) for the school year. All items gifted must have school's logo or district's name and department on them. Purchasing policies and procedures must be followed. A list with the printed names and signatures of staff must be kept for audit purpose. T-Shirts purchased for staff at the beginning of the school year are not considered to be an appreciation gift.

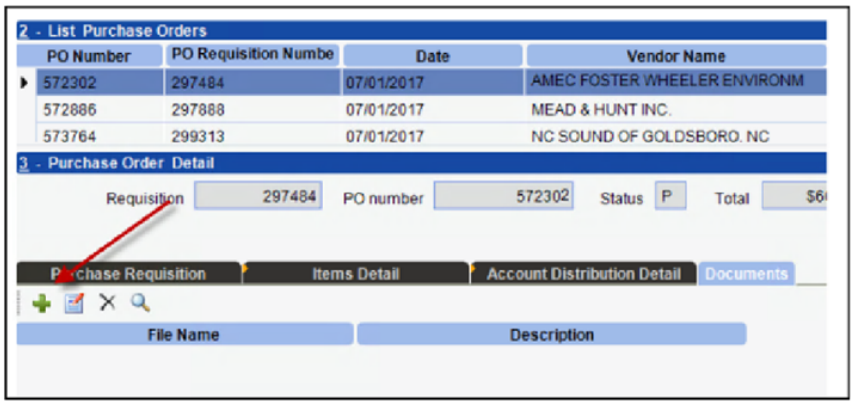
10.19 Purchasing Requisition Document Upload Ability

Documents Tab - Purchase Requisition and/or Purchase Order

On the Enter/Edit Purchase Requisitions and the Edit Purchase Order screens, there is a **Documents** tab on the where you can add documents (i.e. .pdf, Excel, Word, etc...) to a requisition or a purchase order. A user will need "enter/edit" security rights to add or view these documents on these screens. You cannot view the documents with "inquire only" rights.

To add a document:

1. Click on the  sign.



2. After clicking on the on the  sign, a box will open to add the attachment. Click on the  to locate the attachment. Click **<Open>.**

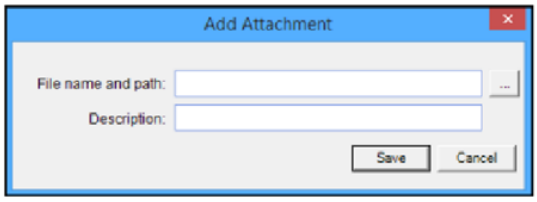


EXHIBIT 10-A: JUSTIFICATION FOR SOLE SOURCE PROCUREMENT

Justification for Sole Source Procurement

Procurement Services
Rock Hill School District
386 East Black Street
Rock Hill SC 29730

Based on the following determination, the proposed action described below is being procured pursuant to the authority of Section 1560 of the Procurement Code for Rock Hill School District Three:

_____ proposes to procure _____

As a sole source procurement from the following vendor or contractor: _____

Based upon the justification listed below (in detail):

_____

_____

_____

_____

_____

_____

_____

_____

_____

VALID UNTIL: _____

REQUESTED BY:	_____	**DATE:** _____
SUPERVISOR:	_____	**DATE:** _____
PROCUREMENT SERVICES DIRECTOR:	_____	**DATE:** _____
CHIEF OF BUSINESS SERVICES	_____	**DATE:** _____

NOTE: All items on this form must be filled out completely and approved by your immediate supervisor. Send the original form, vendor sole source letter, and quote to the Procurement Services.

Updated Sept. 22, 2022

EXHIBIT 10-B: JUSTIFICATION FOR EMERGENCY PROCUREMENT

Justification for Emergency Procurement _____ Services

Based upon the following determination, the proposed procurement action described below is being classified as an 'Emergency Procurement.' The action is taken after the Procurement Services Director and/or the Assistant Superintendent of Business Services determines that there is an immediate threat to one or all the following and therefore authorized per the regulations.

- **public health, welfare,**
- **critical economy and efficiency, or**
- **safety under emergency conditions.**

Emergency Procurement decisions are made with as much consideration to researching competition that is practical or applicable given the circumstances.

_____ proposes to procure_____

_____

_____

_____

As an emergency procurement from the following vendor or contractor:

_____

Based on the justification below (in complete detail):

_____

_____

_____

DATE: **_____** **REQUESTED BY:** **_____**

PURCAHSE ORDER **_____** **SUPERVISOR:** **_____**

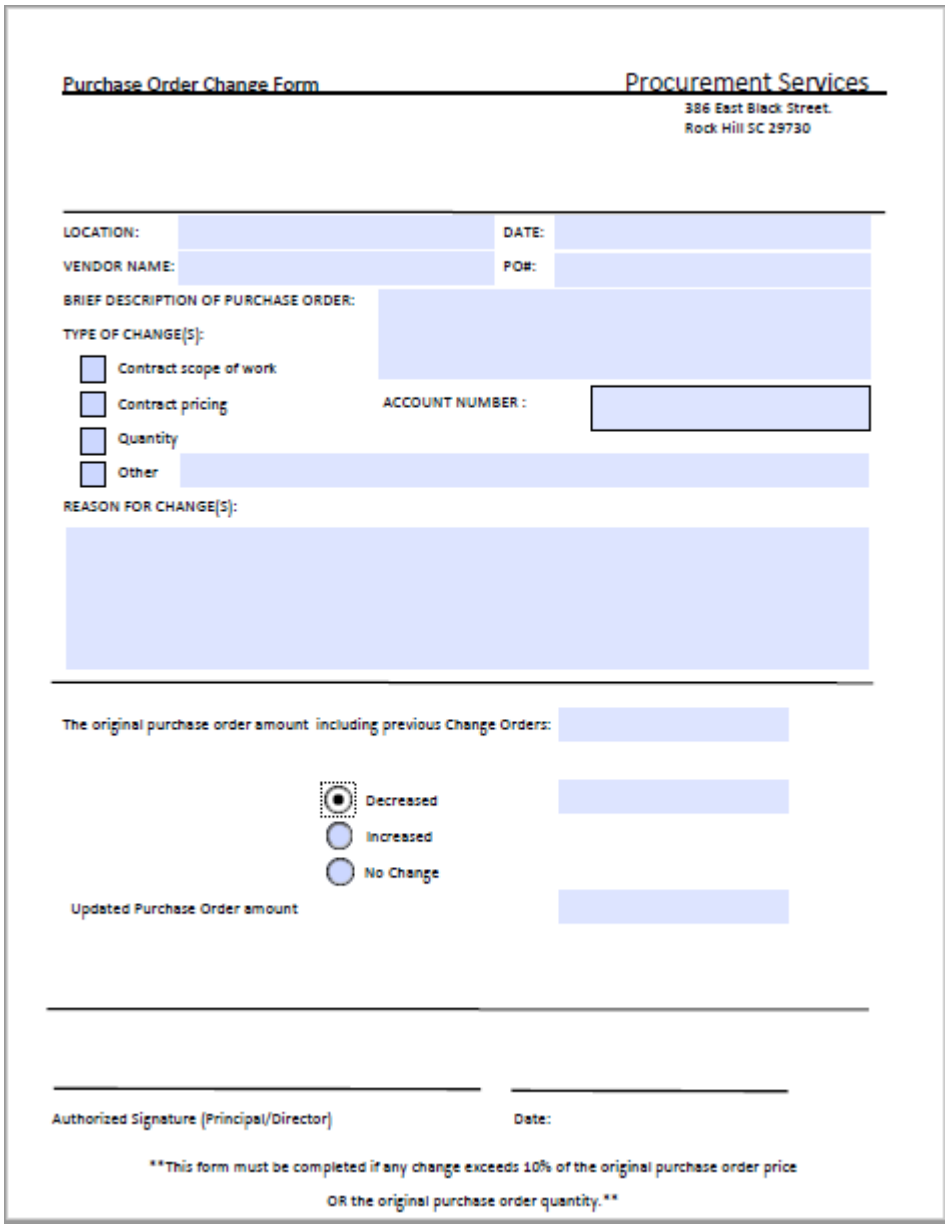
PROCUREMENT SERVICES DIRECTOR: **_____**

ASSISTANT SUPERINTENDENT OF BUSINESS SERVICES: **_____**

NOTE: All items on this form must be filled out completely and approved by your immediate supervisor and sent to Procurement Services.

Revised January 5, 2021

EXHIBIT 10-C: PURCHASE ORDER CHANGE FORM



Purchase Order Change Form

Procurement Services
386 East Black Street.
Rock Hill SC 29730

LOCATION: DATE:

VENDOR NAME: PO#:

BRIEF DESCRIPTION OF PURCHASE ORDER:

TYPE OF CHANGE(S):

- ☐ Contract scope of work
- ☐ Contract pricing
- ☐ Quantity
- ☐ Other

ACCOUNT NUMBER :

REASON FOR CHANGE(S):

The original purchase order amount including previous Change Orders:

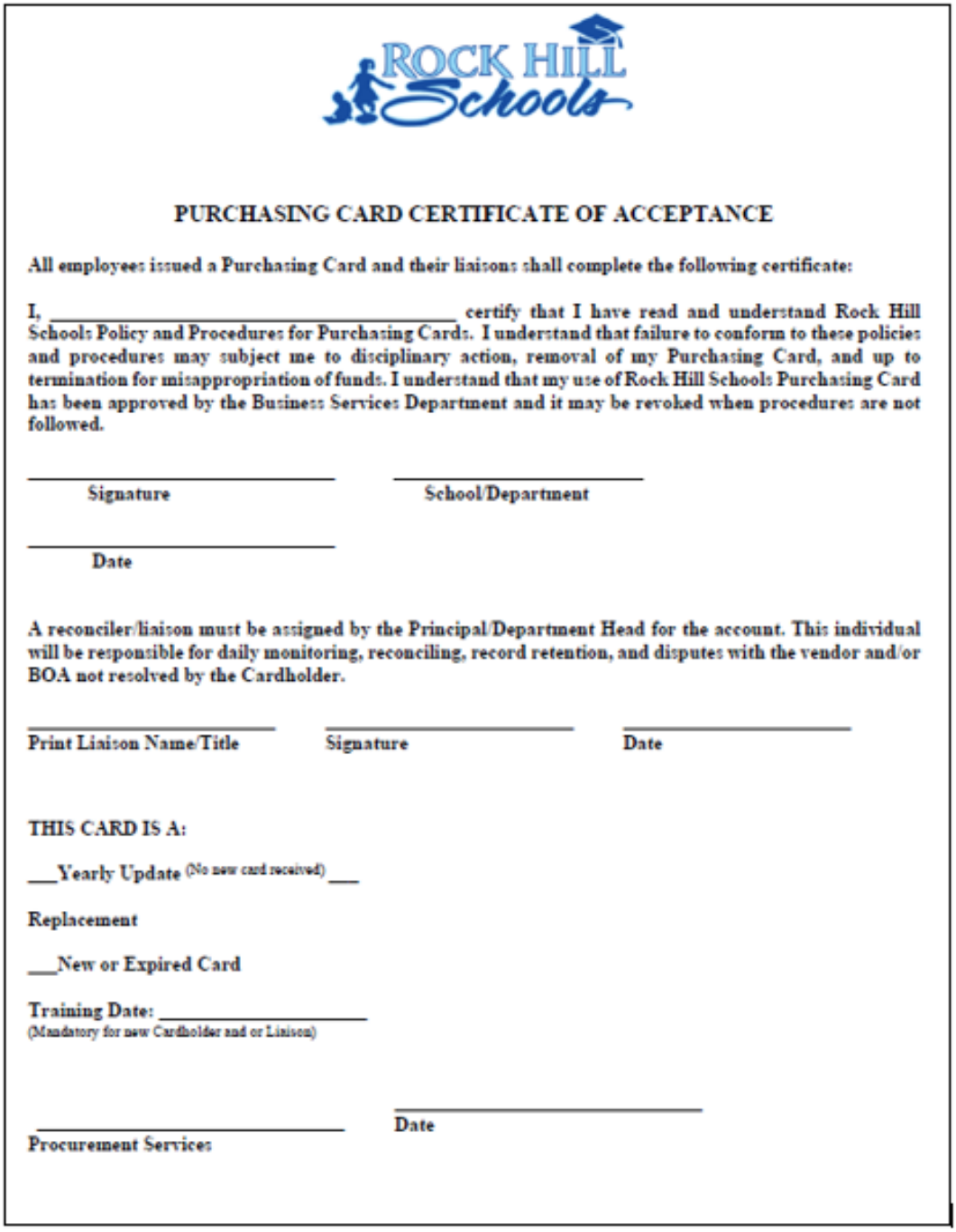
- ◉ Decreased
- ○ Increased
- ○ No Change

Updated Purchase Order amount

Authorized Signature (Principal/Director) Date:

This form must be completed if any change exceeds 10% of the original purchase order price OR the original purchase order quantity.

EXHIBIT 10-D: PURCHASING CARD CERTIFICATE OF ACCEPTANCE



ROCK HILL Schools

PURCHASING CARD CERTIFICATE OF ACCEPTANCE

All employees issued a Purchasing Card and their liaisons shall complete the following certificate:

I, _____ certify that I have read and understand Rock Hill Schools Policy and Procedures for Purchasing Cards. I understand that failure to conform to these policies and procedures may subject me to disciplinary action, removal of my Purchasing Card, and up to termination for misappropriation of funds. I understand that my use of Rock Hill Schools Purchasing Card has been approved by the Business Services Department and it may be revoked when procedures are not followed.

_____ _____

Signature **School/Department**

_____

Date

A reconciler/liaison must be assigned by the Principal/Department Head for the account. This individual will be responsible for daily monitoring, reconciling, record retention, and disputes with the vendor and/or BOA not resolved by the Cardholder.

_____ _____ _____

Print Liaison Name/Title **Signature** **Date**

THIS CARD IS A:

___Yearly Update (No new card received) **___**

Replacement

___New or Expired Card

Training Date: _____
(Mandatory for new Cardholder and or Liaison)

_____ _____

Procurement Services **Date**

EXHIBIT 10-E: P-CARD USER AUTHORIZATION FORM

386 E. Black Street
P.O. Drawer 10072
Rock Hill, SC 29731

T: (803) 981-1000
F: (803) 981-1094
www.rockhillschools.com

P-CARD USER AUTHORIZATION FORM

LOCATION: _____

_____ IS REQUESTING AUTHORIZATION FOR THE USE
Requestors Name and Job Title

OF PURCHASING CARD: _____ CARD #_____.
Cardholders Name Last 4 digits

FOR THE PURPOSE OF _____

_____

DATE NEEDED: _____ DATE RETURNED: _____

VENDOR NAME(S):	FOR AN AMOUNT UP TO:

_____

AUTHORIZED: __Yes __No

_____ _____
CARDHOLDER/DESIGNEE SIGNATURE DATE

EXHIBIT 10-F: PURCHASING CARD TRANSACTION LOG

ROCK HILL Schools

Purchasing Card Transaction Log

Cardholder Name: _____ Location: _____ Month: _____

Cardholder or Card User Name/Title	Authorization Form (required for Card User only)- Yes/No	Date/Time Received	Date/Time Card Returned	Cardholder/User Signature	Vendor	Amount	Purpose of Purchase

_____ _____
Cardholder Signature: Date
By signing, I authorize these purchases.

_____ _____
Liaison Signature: Date
By signing, I have reviewed these transactions for split purchase, fraud, abuse, and misuse.

Revised August 21, 2020

SECTION XI – MISCELLANEOUS

11.1 Property Loss Information

Property loss can occur as a result of theft, acts of nature, etc. Procedures have been established to recoup funds due to occurred loss.

11.2 Vandalism

When vandalism occurs, the incident should be reported immediately.

- The Sheriff or Police Department should be notified immediately.
- A Rock Hill Schools vandalism report should be completed by the Principal at the location of the occurrence and forwarded to the Director of Safety and Security.
- If repairs are needed, the Department of Maintenance should be contacted according to the policy established by the maintenance department.
- The Director of Safety and Security will notify the insurance carrier of the incident.
- It is the responsibility of the school/department to notify the Director of Safety and Security when payment is required for invoices due to loss. Lack of notification will result in the incident being charged to the involved location.
- The Director of Safety and Security will submit the claim to the insurance carrier for reimbursement.
- Reimbursement will be deposited into the insurance proceeds account.

11.3 Potential Legal Action

In the event a school official has an indication that a legal action may be taken Rock Hill Schools for any reason at all, the Director of Safety and Security.

should be notified immediately.

11.4 Student Insurance

Rock Hill Schools has contracted with an insurance carrier for student accident insurance coverage.

- The student insurance information should be provided to parents in the student handbook

- In the event that a student is injured, the school nurse should complete the Rock Hill Schools Accident/Incident Report electronically in the SafeSchools Accident Tracking System.

- The report should be forwarded to the SafeSchools Accident Tracking System.

- The school should complete the appropriate student insurance claim form (See *Exhibit 11-A*). The Rock Hill Schools provides student accident insurance as secondary coverage to the applicant's insurance coverage. This form will be submitted to the insurance carrier by the parent.

11.5 Disaster Preparedness Information

In the event of any natural disaster or other emergency situation, the Business Services Department of Rock Hill Schools will follow the guidelines set by the Coordinator of Safety & Risk Management.

Please keep readily available your list of emergency number issued by the Coordinator of & Risk Management.

Financial records should *always* be kept in the safest and most secure location available within the school or facility location.

During emergency situations, the Financial Department will do all that is possible (following safety guidelines first and foremost) in trying to make sure that payroll is processed.

The Business Services Department will act upon authority in such cases directed by the County Emergency Preparedness Team and the Superintendent of Rock Hill Schools.

11.6 External Printing

Any printing produced by the District Print Center that is not charged to a Rock Hill Schools Account Number.

Procedures:

The customer can place an order for External Printing verbally by delivering the document in a hard copy form to the Print Center and giving one of our Print Center Employees specific instructions and contact information for printing the request or by sending the document electronically with specific details for printing the request.

Once an external print order is received, an online print request is placed into the Print Center Storefront as outside printing, showing all details and attributes that pertain to the print request as well as the cost.

Once the printing is complete the customer is called to schedule pickup and payment of the printing or contacted electronically (with a copy of the print order attached) to schedule pick up of the printing and payment.

Payment must be received and receipted at time of pickup.

EXHIBIT 11-A: STUDENT INSURANCE CLAIM/SCHEDULE OF BENEFITS

QBE

STUDENT CLAIM FORM

1. Please fully complete this form
2. Attach itemized bills
3. E-mail, Fax or Mail to *HSR*

HSR
Health Special Risk, Inc.

E-mail : K12claims@hsri.com
Fax: (972) 512-5818

P.O. Box 117558
Carrollton, Texas 75011-7558
Phone: (972) 512-5600 Toll Free ($66) 409-5734

School District:
Rock Hill School District 3

School Name:

Policy Number:
District Paid / Voluntary / CAT
/ SHH020011/ SHH021011/ N/A
District Paid _X_ Voluntary _X__ CAT ___

PART I – POLICYHOLDER'S REPORT

1. Claimant's Name (injured/ill person)	2. Social Security Number	3. Gender ☐ M ☐ F	4. Date of Birth	5. E-Mail

6. Address of Injured Person	7. Phone Number (include area code)
8. Parent/Legal Guardian Name, Address, City, State & Zip	9. Phone Number (include area code)

10. Date of Accident/Illness	11. Time of Accident ☐ a.m. ☐ p.m.	12. Place where Accident Occurred	13. Date of First Treatment

Dental Claims	14. Indicate which Teeth were Involved in the Accident	15. Describe Condition of Injured Teeth Prior to Accident: ☐ Whole, Sound, and Natural ☐ Filled ☐ Capped ☐ Artificial

16. Type of Injury (Indicate Part of Body Injured – e.g. broken arm, sprained ankle, etc.) Did Injury Result in Death? ☐Yes ☐No

17. Describe How Accident Occurred or the Nature of the Illness – Give all possible details

18. Which Best Describes the Activity:
☐ Play or practice of interscholastic sports
☐ Not school related
☐ Off campus lunch hour
☐ On campus lunch hour
☐ In school bus
☐ School sponsored field trip
☐ Traveling to/from school
☐ On school property during school hours
☐ School sponsored activity during school hours
☐ Other _____

19. Name of Person Supervising the Activity	Witness to Accident? ☐Yes ☐No	20. Type of Activity or Sport

Signature of Parent/Legal Guardian:		Signature of School Official:	
X	Date:	X	Date:

PART II – OTHER INSURANCE STATEMENT

Do you/spouse/parent have medical/health care or is the Claimant enrolled as an individual, employee or dependent member of a Health Maintenance Organization (HMO) or similar prepaid health care plan, or any other type of accident/health/sickness plan coverage through your employer or other source on you or, if applicable, does your son/daughter have health care coverage as a dependent from your previous marriage as mandated in a divorce decree? ☐ Yes ☐ No

If Yes, name of insurance company _____ Policy # _____

Name of insurance company _____ Policy # _____

If applicable, claimant's primary employer name, address, and phone number _____

If applicable, mother's primary employer name, address, and phone number _____

If applicable, father's primary employer name, address, and phone number _____

IF OTHER INSURANCE OR HEALTH CARE PLANS EXIST, PLEASE SUBMIT COPIES of their EXPLANATION OF BENEFITS along with your claim.
IF NO OTHER INSURANCE or HEALTH PLAN EXISTS, PLEASE READ & SIGN BELOW.
I agree that should it be determined at a later date there is insurance (or similar), to reimburse *HEALTH SPECIAL RISK, INC.*, or the insurance company to the extent of any amount collectible.

Signature of Parent/Legal Guardian:		Signature of Witness:	
X	Date:	X	Date:

PART III – AUTHORIZATION TO PAY BENEFITS TO PROVIDER

I hereby authorize medical payments to be made directly to doctor(s), hospital(s), or indicated provider(s) of service(s) in connection with this claim. (If not signed submit proof of payment)
SIGNATURE _____ **DATE**

I hereby authorize any insurance company, hospital, physician or other person who has attended or examined the claimant to disclose when requested to do so, all information with respect to any injury, policy coverage, medical history, consultation, prescription or treatment, and copies of all hospital or medical records. A photo static copy of this authorization shall be considered as effective and valid as the original.

SIGNATURE _____ **DATE** _____

Young K12 Claim Form 2017-04-10

EXHIBIT 11-B: SUMMARY OF INSURANCE FOR STUDENTS & ADULT VOLUNTEERS

Policy Maximum	$25,000
Accidental Death Benefit	$10,000
Accident Paralysis Benefits	$10,000
Crises Death Benefits	Up to $100,000
Motor Vehicle Injuries	$10,000
Benefit Period	One year
Coverage	Full excess or secondary to other insurance
Surgery	80% U&C* to $2,000
Assistant Surgeon/Anesthesiologist	25% of surgical benefits
Room & Board	100% U&C
Hospital Inpatient Miscellaneous	100% U&C to $7,500
Ambulatory Surgical Facility	80% U&C to $1,000
Outpatient Hospital Miscellaneous	80% U&C to $500
Outpatient Emergency Room	80% U&C to $350
Emergency Room Physician	100% U&C to $50
Nurse's Services	100% U&C
Physical Therapy and/or Spinal Manipulation	100% U&C
$40/visit 5 visits maximum Physician's Office Visits to $40/day	100% U&C
Outpatient Prescription drugs	100 U&C
Outpatient Laboratory Tests	Covered under outpatient hospital misc.
X-Rays	100% U&C to $250
MRI/CT Scan	100% U&C to $750
Ambulance Ground/Air	100% U&C to $400/$1,000
Durable Medical Equipment	100% U&C to $300
Dental Treatment	100% U&C to $400/tooth
Replace eyeglasses, hearing aids, contact lens	100% U&C to $500

* Usual and Customary

SPECIAL INSTRUCTIONS:

- This Accident Insurance provides **Limited Benefits** and is **Secondary** to all other insurance. If there is no other insurance available this accident insurance becomes primary and pays according to the schedule of benefits.

- This Accident Insurance provides **Limited Benefits** for all K-12 Students and Athletes while participating in school-sponsored and school-supervised activities, including travel directly to and from a school-sponsored and supervised activity.

- Parents may want to purchase optional 24-hour Accident Insurance to insure their child outside of school activities. This coverage can be viewed and purchased online at www.k12studentinsurance.com.

- In the event of an accident a school official must complete and sign the designated area on the accident claim form and the parent or guardian complete the remainder of the accident claim form. It is the parent or guardian's responsibility to submit the accident claim form to the claims office mailing address found on the top of the accident claim form.

- Questions pertaining to an accident claim should be directed to Health Special Risk claims office at 866-409-5734 or by email at: K12claims@hsri.com



QBEPlan2

SECTION XII – FACILITY USE

12.1 General Information

The board looks upon school property as a community asset and believes that such facilities should be fully 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 HVAC, lighting, custodial and other incidental expenses. Therefore, there will be fees that will incur to cover these expenditures. Requests for the use of school buildings and equipment must be referred to the principal of the school and superintendent's designee who will be guided by the following statement of policy.

12.2 Use of Buildings (See Complete Policy – Exhibits 12-A & 12-B)

Facilities **may** be used for the following purposes:

- to permit the use of facilities for school related functions i.e. booster clubs, PTO's, school sponsored athletic events and school sponsored academic activities. Such use will be without charge.

- to permit the use of facilities for Federal, State and Local Government Agencies, Organized Non-Profit Community and Civic Groups. Such use will be charged a reduced rate.

- to permit the use of facilities for For-Profit and Private Groups and Individuals of the General Public. Such use will be charged based on a fee schedule approved by the Board.

- to permit the use of facilities for polling places for special, primary, or general elections.

Guidelines

- Use of school facilities by the schools and by school related organizations takes precedence over all other uses.

- The Facility Use Coordinator shall issue an invoice for any applicable fees. Payment must be received 10 days prior to the day of the event.

- Use of school kitchens by outside organizations is not allowed. School district facilities and equipment must not be altered in any way. Any added equipment must be freestanding, causing no damage and must have prior approval.

- Administrators employed by the school district will be required on site when buildings are open after normal school hours.

- In the event special lighting and sound equipment is needed, a school district technician must be hired.

- The principal and appropriate district staff will determine the number of custodial workers needed for each event. This will allow for the reasonable use of employees and workload necessary to cover the event and having the area used ready for school activities the following day.

- Organizations using school facilities are responsible for the proper conduct of all persons attending the event; for providing police protection, if needed, if determined by the principal or superintendent that such protection is needed; for compliance with all state and federal laws (including rules of the board of health, police and fire department); for immediate repair and restoration of school property in the event of any damage; and for all liabilities of all persons in attendance.

- Rock Hill Schools reserves the right to prohibit use of its facilities by any individual, group, or organization not in good standing with the district or its divisions

12.3 Application for Facility Use

Applications requesting the use of a Rock Hill Schools facility must be submitted electronically by visiting **www.rockhillschools.com/rentals** and selecting the *Rental Request Application* link. A non-refundable application fee of Fifty Dollars ($50.00) is required before the application will be processed. Upon submission, you will be prompted to remit payment.

Please note that facility rental events will not be approved on holidays or during the district's summer shutdown period.

12.4 Certificate of Insurance

The certificate must specify the effective date of the general liability policy. These dates must cover the date(s) being requested for the use of RHSD facilities. Limits of coverage shall be indicated on the Certificate of Insurance as follows: *All non-school-affiliated groups shall be required to pay the pro rata cost of insurance for extended coverage, fire, and vandalism on building and contents to the extent of the full insurable value and will be required to furnish a comprehensive general liability insurance policy including contracted coverage in an amount not less than $1,000,000 per occurrence and $2,000,000 annual aggregate and fire legal property liability, and $75,500 for property damage with no deductible, with an insurance company authorized to do business in South Carolina, naming the school district as an additional insured.* See Exhibit 12-D for a Certificate if Liability Insurance Example.

12.5 Rates and Fees

See Exhibit 12-C for a schedule of rates and fees for the rental of school facilities

EXHIBIT 12-A: COMMUNITY USE OF DISTRICT FACILITIES (POLICY KF)

Policy

COMMUNITY USE OF DISTRICT FACILITIES

Code

KF *Issued*

Purpose: To establish the basic structure for community use of Rock Hill School District Three ("District") facilities.

A. General Principles.

The District Board of Trustees views District property as a community asset and promotes community use of such property for purposes that are consistent with and contribute to the District's programs and promote the health and welfare of the children, youth, and adults in our District.

The Board authorizes the Superintendent to prescribe and publish separate administrative procedures required for the implementation of this policy in an orderly and equitable manner.

B. Facilities Available for Use.

The following types of facilities are available for use: auditoriums, galleries, media centers, gymnasiums, dining areas, designated classrooms, meeting rooms, athletic fields, and stadiums.

Permission to use District facilities may be granted by the superintendent or designee when such use will not, in the sole discretion of the superintendent:

1. interfere, conflict, or compete in any way with the programs, activities, and schedule of the schools or the District;
2. compete with commercial organizations or businesses in providing services to the public;
3. utilize equipment, staging, decoration, and the like which could cause damage to the facilities;
4. be contrary to the best interests of the District.

C. Eligible Users, Priority of Use and Fees Required.

Eligibility and priority in the use of District facilities shall be in accordance with the general categories listed below. Within a category, specific types of groups will be given priority, as listed. Collection of fees is required to cover the expenditure of utilities, custodial and building operation expenses associated with each group's use of the District facilities. All fees collected pursuant to this policy shall be deposited in the appropriate District fund for recovery of expenditures and as directed by the Superintendent.

D. In-Kind Credit: Only government and non-profit community organizations may use the following in-kind credit process: The in-kind credit proposal will identify the service(s), material(s), or combination thereof that will be donated to the school.

1. Proof of value, invoices, or receipts, where possible should be attached to the proposal. If it is not possible to provide invoices or receipts as proof of value, then an estimated value

(see next page)

should be placed on the contribution and the basis for calculating such an estimated value.

2. The Superintendent will confirm the accuracy of the identified value and establish a Community Use credit balance which the government or non-profit agency may draw against to offset the established facility use fees at the school of donation.

Category and Description	Fees Charged
Category A – District Affiliated Groups:	

1. <u>District-sponsored Groups</u> including teachers and students in the District's regular K-12 curricular program and established co-curricular educational and extra-curricular activities, school clubs and student organizations.	**No fees are charged,** and no facility use agreement is required, unless such groups are using facilities for a profit-making endeavor where 100% of the total profits are not deposited back into a school district fund.
2. <u>District-related Groups</u> that conduct activities that enhance and support the District's regular K-12 curricular program and extra-curricular activities directly, such as PTO, academic, music and athletic booster clubs, and administrators' organizations.	
Category and Description	**Fees Charged**
<u>Category B – Not-For-Profit or Tax-Exempt Groups:</u>	
1. <u>Federal, State and Local Government Agencies</u>.	**Fees will be charged for these groups based on a fee schedule approved by the Board** to recover costs of rent, utilities and custodial services required by this policy.
2. <u>Organized Non-Profit Community and Civic Groups</u>, supervised non-profit youth and adult athletic and character-building groups, church and non-profit faith-based groups and other non-profit groups.	
<u>Category C – For-Profit Groups, Private Groups and Individuals of the General Public:</u>	
Persons, organizations, or associations that request use of District facilities for a commercial enterprise or to engage in a business for profit.	**Fees will be charged for these groups based on a fee schedule approved by the Board.**

D. Terms and Acceptance of Agreements.

The Superintendent or designee is authorized to enter into facility use agreements with eligible users for the use of District property for terms up to one calendar year. Specific conditions and types of agreements up to one calendar year shall be described in the administrative procedures.

An agreement for more than one calendar year shall be deemed a long-term license and must be approved in advance, by the Board.

(see next page)

Terms, conditions, and fee charges for all long-term licenses shall be as negotiated with the Superintendent or designee.

E. Damages and Liability Insurance.

User groups executing a facility use agreement are responsible for:

1. the proper conduct of all persons attending the event;
2. compliance with all state and federal laws;
3. immediate (within thirty days of incident) repair and restoration of all damages to District facilities, property or equipment that occurs while the facility is being used by the group and all individuals therein;
4. loss, damage, or expense caused or arising from the use or operation, as a means of inflicting harm of any computer system, software program, malicious code, computer virus or process of any other electronic system; and
5. all liabilities of any persons in attendance.

All user groups, except category A groups, must furnish a Certificate of Insurance for general liability coverage of $1,000,000 per occurrence. The Facility (school or site) being used must be listed as additional insured on the Certificate.

F. Rules Governing the Use of District Facilities.

In addition to other provisions of this policy and to any specific administrative procedures established by the Superintendent, all users of District facilities must comply with the following rules:

1. Groups and individuals that use District facilities must comply with all federal, state and local laws and any additional rules required by the Board, Superintendent or designee, or principal.

2. No organization shall be eligible to use District facilities if such organization advocates governmental change by violence or advocates any doctrine of theories subversive to the law or constitutions of the State of South Carolina or the United States of America.

3. No group or organization characterized as a gang or secret society defined pursuant to Board Policy JICF, shall be eligible to use District facilities.

4. User groups and all individuals therein shall not consume or possess prohibited substances and items, complying in all terms and conditions with board policies including but not limited to:

   a. Tobacco-Free Schools / Use of Tobacco (Policy ADC)
   b. Drug-Free and Alcohol-Free Schools, Workplace (Policy ADB)
   c. Weapons in School (Policy JICI)

5. The use of District facilities as election polling stations, for meetings of registered political parties or the State Election Commission shall be without charge (SC Code 7-9-110)

6. District facilities are not available and cannot be used for funerals, memorial services, or celebrations of life.

7. Any violation by a user group or associated individual of the provisions of this policy or any applicable administrative procedure will be deemed grounds for the suspension of the user group's privilege to use District facilities for such period of time considered appropriate by the District, subject to the review of the Superintendent and the Board of Trustees.

8. The Board, through the Superintendent or designee, reserves the right to cancel a permit to use District property or facilities and will refund payment of fees whenever it deems such action advisable and in the best interest of the District. The Board further reserves the right to modify or change its rules at any time with or without cause. In the event of such revocation or cancellation, there shall be no claim or right whatsoever to damages or reimbursement on account of loss, damage, or expenses.

G. Review of Decisions Concerning Use of District Facilities.

Any person or organization may request a review of any decision made by staff pursuant to this policy. The review shall be conducted by the Executive Director of Facilities. Subsequent reviews shall follow Board Policy KE.

H. Implementation of Policy.

All existing Facility Use Agreements in force on the date of adoption of this policy shall remain in effect for the duration of the current term of such rental agreement.

APPENDICES TO THIS POLICY:

1. KF-E1 Request for Use of District Facilities
KF-E2 Fee Schedule for Facility Use

Adopted 11/27/89; Revised 2/24/92, 04/25/05, 5/22/06, 1/26/09, 4/22/13, 9/25/2017, 04/22/19

EXHIBIT 12-B: COMMUNITY USE OF SCHOOL DISTRICT FACIITIES – ADMINISTRATIVE RULE (POLICY KF-R)

COMMUNITY USE OF DISTRICT FACILITIES

Code

KF-R *Issued*

Under Policy KF, the Board authorizes the Superintendent to prescribe and publish these separate administrative procedures required for the Community Use of District Facilities in an orderly and equitable manner.

As a service to the community, the Board may allow the use of public school property by individuals, organizations, institutions, and businesses for such educational, recreational, social, civic, and philanthropic and like purposes as the Board deems in the best interest of the community.

I. Authorized Users.

A. Designation of groups authorized to use District facilities and applicability of fees to be charged to these groups shall be in accordance with Policy KF Section C, Eligible Users, Priority of Use and Fees Required.

B. Unless otherwise specified by policy or elsewhere in these administrative procedures, all general and special rules, terms, and processes described below shall be applicable to all categories of user groups (A, B, and C) defined in Policy KF.

C. Category B and C user groups executing a Facility Use Agreement are responsible for all damages to District facilities, property or equipment that occurs while the facility is being used by the group, and must furnish a Certificate of Insurance for general liability coverage of $1,000,000 (per occurrence) at the time a request is made for use of the facility. The Certificate of Insurance must show that coverage is current during the requested date(s) of use. The

Superintendent or designee may require the group to execute a Waiver of Liability that states that no liability shall attach to the Rock Hill School Board of Trustees, individually or collectively, for personal injury or personal property damage by reason of use of the District property.

D. The Rock Hill School District reserves the right to prohibit use of its facilities by any individual, group, or organization not in good standing with the district or its divisions (schools, departments, or programs). An individual, group or organization which has acted with negligence, disrespect or disregard for federal, state or local statutes or regulations, school Board policies and procedures, or the rules and bylaws of the leagues, consortia, groups or other organizations to which the district or its divisions subscribes, which has resulted in adverse impact to the district's resources, risk management or reputation shall be considered not in good standing. As described in policy, a party not in good standing shall be considered or perceived as in conflict with the best interests of the district.

II. General Rules on Use of District Facilities.

A. The Executive Director of Facilities is responsible to the Superintendent and the Board for administration of the Community Use of District Facilities policy and procedures.

B. Permission to use District facilities can be granted by the school principal or designee and the Superintendent or designee when in the Superintendent's sole discretion, such use will not interfere, conflict, or compete in any way with the regular programs and activities of the District. Such permission shall be documented by a written facility use agreement, as further outlined in Section III.

C. The principal or designee in charge of the facility shall be present and visible at the event whenever buildings are assigned or scheduled for public use and shall be responsible to the Board of Trustees.

D. All activities must be conducted under appropriate adult supervision by the user group (organization granted the agreement for use) using the facility. An adult is defined as being 21 years of age or older. The adult supervisor(s) must (a) be identified by the user group in advance in writing to the principal or designee, (b) be in attendance at all times, and (c) accept the responsibility for the care of the District facility and equipment, the conduct of their group while using the facility, confining the activities of the group only to the area specified in the written agreement, using only equipment listed in the agreement, and leaving the premises at the time specified in the agreement.

E. For Category B and C user group events, adequate custodial employee(s) shall be provided by the district and charged to the user group. The number of custodians for each event shall be jointly determined by the principal and the Coordinator of Custodial Services.

F. For all user group events, the user group assigned use of the facility is responsible for providing and paying for adequate security provided by uniformed law enforcement officers of the City of Rock Hill Police Department or the York County Sheriff, in accordance with agency recommendations for the particular use.. The principal or designee shall assure and report presence of adequate security to the Executive Director of Facilities, but shall have neither the responsibility nor authority to provide security to the user group or to any person who shall be on school premises with regard to such use. Additionally,

1. Certain events may be deemed "extraordinary" by the Superintendent or designee due to forecast attendance, the nature of the event and other variables. For such events police protection will be required, and the school principal and an authorized law enforcement official having jurisdiction over the site shall determine the number of officers necessary. A copy of the Extra-Duty Police Agreement between the user group and the applicable policy force shall be provided with the Certificate of Insurance prior to execution of the Facility Use Agreement.

2. Failure to provide security for any event, may result in cancellation of the event, as reserved in Board Policy. Whether or not an event is canceled, the Superintendent or designee may assess a $500 security deposit as a requirement for future rentals by the user group or may suspend the user group of eligibility for future rentals.

3. The Facility Use Agreement shall have a provision wherein the user group shall indemnify and hold harmless the school district against any claim for failure to provide security.

III. Terms, Conditions and Acceptance of Agreements.

The Superintendent or designee is authorized to enter into agreements with groups for the use of District property for terms and conditions as follows:

Facility Use Agreements. Unless specifically granted as part of the Terms and Conditions of a Purchase Order or Contract under the district Procurement Code or other policy, all Community Use of District Facilities granted under Policy KF for Category B and C user groups shall be documented by a Facility Use Agreement providing for use by a single user group for a single event or a recurring event for a period of less than one year. All charges will be due and payable 10 days prior to the event.

Fee Schedule for Facility Use. Category B and C users granted rental and facility use agreements up to one calendar year will be charged fees according to the KF-E2, Fee Schedule for Facility Use. Charges for each of these agreements will be based on:

1. A Rental Fee per hour of use for the area(s) of the facility to be used.

2. A Personnel Fee for the assigned school administrator. Additional personnel charges for custodial worker(s) and event technician(s) will be added on an individual agreement basis, as determined through the process for requesting use, described below. Personnel fees are per person per hour, as described in the Fee Schedule for Facility Use.

3. Equipment Rental Fees for District-owned items desired by the user group, requiring set-up and/or support by the district. Certain items of school furniture and specialized portable school equipment may be used only with the approval of the principal and specified on the Facility Use Agreement.

4. An Application Fee of $50 shall be collected and credited to the school or site granting use. The application fee shall be collected at the time of the application and is required for the application to be approved.

If an event and/or its permitting agreement is canceled by the requesting user group more than 72 hours before the start of the event, or by the District at any time prior to the start of the event, a refund of any fees above which have been collected shall be made.

In Kind: Only government and not-profit community organizations may use the following in-kind credit process: The in-kind credit proposal will identify the service(s), material(s), or combination thereof that will be donated to the school.

1. Proof of value, invoices, or receipts, where possible should be attached to the proposal. If it is not possible to provide invoices or receipts as proof of value, then an estimated value should be placed on the contribution and the basis for calculating such an estimated value.

2. The administration will confirm the accuracy of the identified value and establish a Community Use credit balance which the government or non-profit agency may draw against to offset the established facility use fees at the school of donation.

Rock Hill School District Three of York County

IV. Process for Requesting Use (Category B and C User Groups).

A. Process Description / Steps Required.

1. Groups or persons interested in using District facilities must submit form KF-E1, Request for Use of District Facilities (the "Form") with the Executive Director of Facilities.

2. All sections of the Form shall be filled in as completely and legibly as possible and according to the instructions listed on the form.

3. The principal or designee shall determine if the area of the facility requested for use is available, and that the time and area requested will not interfere with normal school functions and curricula and is in the best interest of the District and community. The principal shall approve the area of the facility requested for use or designate an alternative area as required and shall note the area assigned on the Form. To the maximum extent possible, the principal or designee should ensure all questions have been resolved and noted on the contract concerning the use of the District facility.

4. The principal or designee shall provide written verification to the Executive Director of Facilities that the event has been approved and will not conflict with any other use at the facility.

5. The Executive Director of Facilities shall receive the Form and ensure a Certificate of Insurance for liability coverage is provided. Applicable fee charges shall be calculated and noted on the Form. All arrangements, terms of use and schedules shall be confirmed with the principal or designee and the requesting group.

6. The Executive Director of Facilities shall issue the approved and signed agreement and an invoice for any applicable fees. Payment must be received 10 days prior to the day of the event.

7. Prior to the event or first use of the area, the assigned principal or designee is responsible for inspecting the facility to ensure that the area is clean and ready for use. The assigned principal or designee should welcome and support the user group in a professional manner. Following the event, the assigned principal or designee shall examine the area to ensure it has been left in the condition found. Any discrepancies must be documented and reported to the principal or designee. The principal or designee shall report the damage to the Executive Director of Facilities immediately. The Executive Director of Facilities is responsible for collecting damages assessed from the user group.

B. Special Rules Concerning the Process for Requesting Use.

1. Should a conflict occur over the use of a District facility, District programs shall always have first priority up to 6 days prior to the day of the event. For District stadiums, District programs shall always have first priority. In general, priority for use of District facilities, including athletic facilities, shall be as prescribed in policy KF, Section C. Eligible Users, Priority of Use and Fees Required.

2. Rock Hill Schools shall not be liable for damages, in the event the facility is not able to be used pursuant to the facility use agreement except for the refund of any facility use fee which may have been paid in advance.

3. The assigned administrator is to provide responsible, courteous service to the group using the facility and has the authority to close the facility, if there is evidence of misuse or misconduct present.

V. Special Rules for Certain Facilities and Equipment.

A. **Use of Food Service Facilities.** Use of school kitchens is not permitted.

B. **Use of Technology Facilities.** Use of Rock Hill Schools technology equipment (computerized and telecommunication systems, Wi-Fi, and other networks) by user groups is not permitted unless otherwise specified in selected facility use agreement.

C. **Use of School Furniture.** Only school furniture provided for a particular facility may be used. Any rearrangement of the furniture must be done by the user group and with the specific permission of the principal beforehand. The user group must return the furniture to the original configuration before leaving the facility.

D. **Use of District Specialized Equipment.** In the event certain specialized lighting, sound or other electronic equipment is needed, such use must be approved in advance by the as determined by the Executive Director of Facilities, principal or designee, and a District event technician must be hired for the event and paid for by the user group.

E. **Use of District Stadiums.** Due to specialized playing surfaces, lighting, and other electrical and electronic equipment for mass assembly, at least one qualified event technician from the Facilities Services Department will be required to be on site at district stadiums throughout the rental period of use. Concession Stands and equipment shall not be available for rental or use by any group except as expressly authorized by the Executive Director of Facilities or designee.

F. **Use of Playgrounds.** School playgrounds are used informally by the children and families of the community and by organized community groups during non-school hours. There is no charge for the use of these facilities on an informal (non-event) basis. Although the playgrounds are open and accessible, Rock Hill Schools assumes no liability in connection with their use by these groups or individuals during non-school hours, and any unauthorized person(s) causing damage to these school facilities is subject to prosecution.

G. **Use of Equipment Restricted on Grounds**. Motorized devices, skateboards, and similar conveyances are not to be operated on District property at any time.

H. **Flying of Flags.** Flag poles on District facilities will be used solely to display the American flag, the South Carolina state flag, and optionally a school-related or school-designed flag. Commemorative flags, celebratory flags, flags of other nations, entities or organizations and other flags will not be displayed on District flagpoles.

I. **Signage and Promotional Materials.** The use of promotional materials and signage on the day of or during the event shall be coordinated with and approved by the principal or assigned administrator.

VI. Fees Assignment and Collection.

A. The assignment of fees shall be the responsibility of the Facility Use Coordinator and shall be in accordance with Policy KF.

B. Other modifications, waivers or exceptions to these administrative procedures not otherwise contained in the Board Policy may be entered into between the user group and the Superintendent or designee.

C. Fees collected from user groups shall be deposited with specific credit applied to the Operation of Plant (254) function to assure recovery of costs expended. Portions of fee amounts collected, including the Application Fee may be credited to the particular school/department account or other functions of the general fund as approved by the Superintendent.

Rock Hill School District Three of York County

EXHIBIT 12-C: FEE SCHEDULE FOR FACILITY USE

Fee Schedule for Facility Use

Rental Fees

Space Used	Hourly Fee	Hourly Fee (Non-Profit)
Cafeteria	$ 100	$ 50
Gymnasium – Middle School	$ 100	$ 50
Gymnasium – High School	$ 150	$ 75
Auditorium (Seating is less than 650)	$ 100	$ 50
Auditorium (Seating is more than 650)	$ 150	$ 75
Stadium – Middle School	$ 150	$ 75
Stadium – High School	$ 400	$ 200
Athletic Field	$ 80	$ 40

Personnel Fees

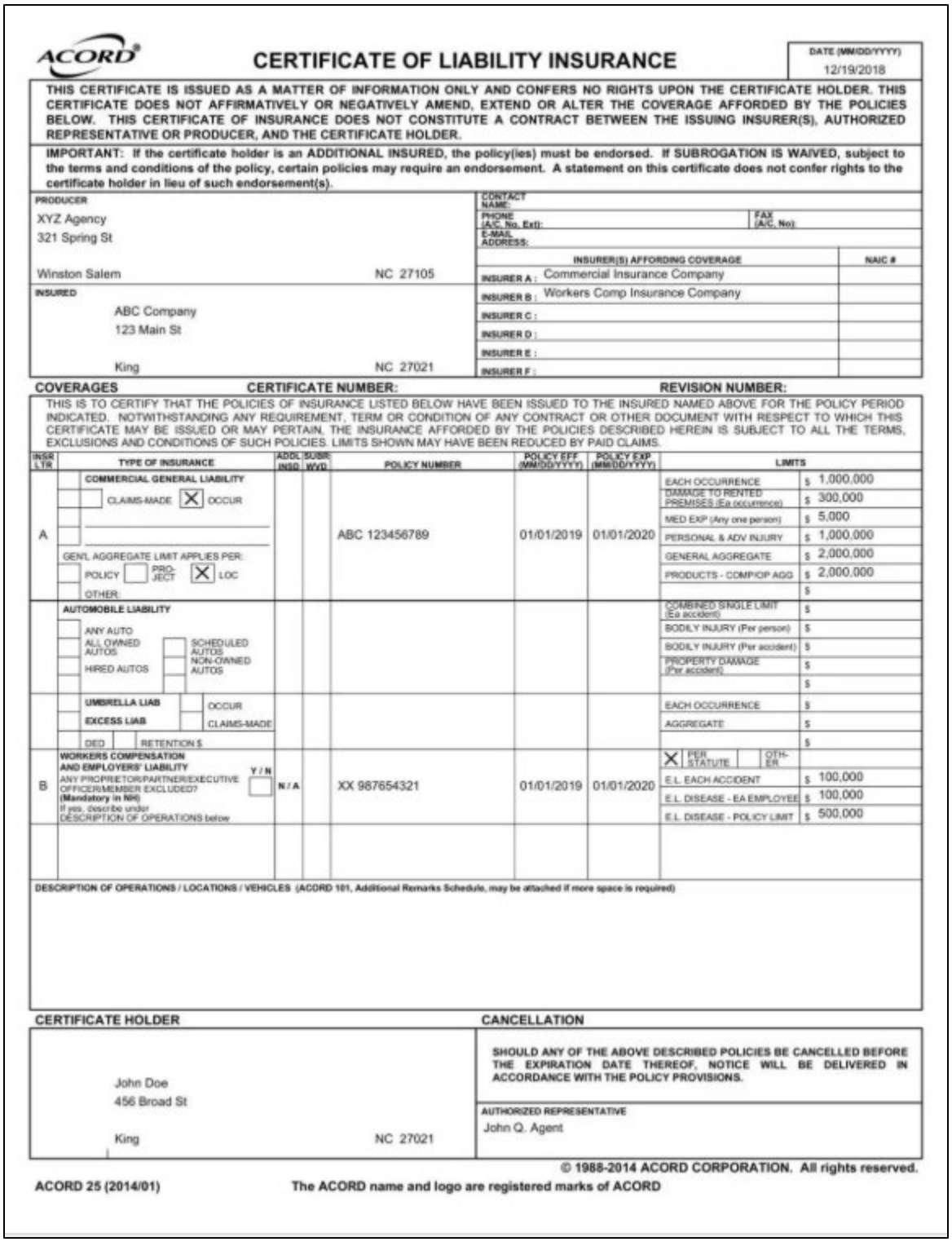
The principal and appropriate district staff will determine the number of workers needed for each event. This will Allow for the reasonable use of employees and workload necessary to cover the event and having the school area used ready for school activities the following day.

Personnel	Hourly Fee
School Representative -Required	$ 50
Event Worker	$ 35
Custodial Services *Additional cleanup fees may be charged if the area is not clean at the end of event.*	$ 35
Technician	$35
Security *Security agreement will be processed with Law Enforcement Agency by the group renting the facility.*	Law Enforcement Agency

Equipment Fees

Equipment	Fee
Athletic Scoreboard/ Gym Clock	$ 50 + Technician
Auditorium Lighting/ Sound System	$100 + Technician

EXHIBIT 12-D: CERTIFICATE OF LIABILITY INSURANCE EXMAPLE



ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 12/19/2018

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME:	
XYZ Agency 321 Spring St Winston Salem NC 27105	PHONE (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A: Commercial Insurance Company	
	INSURER B: Workers Comp Insurance Company	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

INSURED: ABC Company, 123 Main St, King NC 27021

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY [ ] PRO-JECT [X] LOC OTHER:			ABC 123456789	01/01/2019	01/01/2020	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$ 1,000,000 $ 300,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000
	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS HIRED AUTOS SCHEDULED AUTOS NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ $ $ $
	UMBRELLA LIAB [ ] OCCUR EXCESS LIAB [ ] CLAIMS-MADE DED [ ] RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N: N / A If yes, describe under DESCRIPTION OF OPERATIONS below			XX 987654321	01/01/2019	01/01/2020	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 100,000 $ 100,000 $ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

John Doe
456 Broad St
King NC 27021

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE
John Q. Agent

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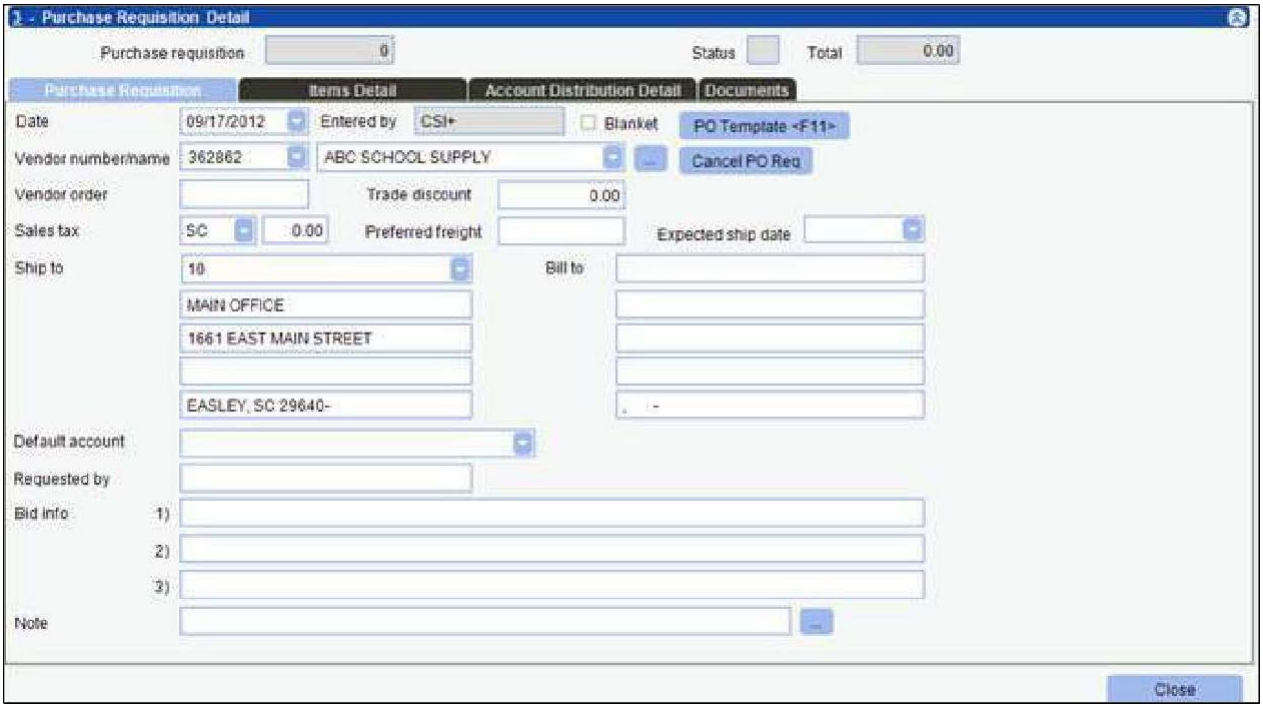
ACORD 25 (2014/01) The ACORD name and logo are registered marks of ACORD

SECTION XIII – SMARTFUSION REPORTING – PURCHASING

13.1 Enter/Edit Purchase Requisitions

To enter a new purchase requisition, select Process | Enter/Edit Purchase Requisitions from the Purchasing menu bar. Click the New toolbar icon.

Three tabs are used to enter requisitions. The Purchase Requisition tab is shown below. When entering a Purchase Requisition, you must enter at least one item on the Items Detail tab and on the Account Distribution Detail tab.



SMARTFUSION recommends that you use the <Enter> key to advance from field to field. This will help with speed and prevent you from skipping required fields. It is not recommended to use the <Tab> key to move from field to field.

13.2 Purchase Requisition Tab

This tab shows the basic information about your purchase order, such as the customer, delivery addresses, and any notes.

1. If the next requisition number has been set in the Purchase Order System File, the system automatically assigns the **Purchase Requisition** number. The **Total** amount automatically populates when items are added on the Items Detail tab.

2. The **Date** defaults to the current date. The **Date** can only be changed by Purchasing.

3. **Entered By** displays the user's initials set up in the Enter/Edit User Security.

4. The drop-down arrow beside the **Vendor number/name** can be used to display a list of valid/active vendors. If you use the arrow beside the number field, the vendors will be displayed in vendor number sequence but if you use the arrow beside the name field, the vendors will display in alphabetical sequence by name.

5. If your organization uses the email purchase orders feature, the **To be emailed** flag is automatically set when adding a new purchase requisition but can be edited if needed. This is used so purchase requisitions can be emailed in a batch. See section on emailing purchase orders for more details.

6. The **Blanket** PO button can be activated based on user security. When this option is turned on, the user has the option of keying a PO that will probably remain open for a period of time. Normally, blanket PO's are large PO's for such things as building projects, or projects that are generally an estimated purchase.

***The blanket PO will be used as follows**:*

a. Enter the Purchase Requisition as normal except for the account distribution tab. Charge the purchase requisition to **one** generic account number. The screen allows only **one** account number to be used on blanket PO's.

b. When the voucher is keyed and the blanket PO is referenced on the voucher, the amount and account distribution may be changed to distribute to the appropriate account number(s).

c. When the vouchers/checks are posted to fund ledger, the encumbrance will be relieved on the generic account number and will show on the year-to-date activity of the appropriate account number.

d. When applicable, set the blanket PO up with a quantity of 12 each for an annual contract that can be received monthly in SmartFusion.

7. The **PO Template** button appears only if your organization uses the purchasing template feature. When you click on the PO Template button, it displays a screen to select a template to be read in. Once the template is read in, you can edit the purchase order information.

8. The **Cancel PO Req** button can be activated based on user security. If this button is activated, you may click on it once the requisition you are viewing has been entered and saved. This is a function provided only by Purchasing.

Another way, and perhaps the most efficient way, to find a vendor is to place the cursor in the vendor name field and start typing the name. The 'automatic find' feature displays potentially matching names as you type. As you type more of the name that you are seeking, the more likely your chances of finding the exact vendor that you want. If you do not find the exact vendor this way, you can use the drop-down list button  to select your vendor.

If you need to make changes to the Vendor information (such as address change), select Process | Enter/Edit Vendors from the Accounts Payable menu bar. Make the desired changes and when the changes are saved, and you close the vendor master screen, you will be returned to the Purchasing data entry screen. If you have left the PO/Requisition screen open while editing the Vendor Master, you must **Refresh** the Vendor field on the PO/Requisition screen to see the changes that you made. A request must be sent to Purchasing to make a vendor change.

NOTE: To **Refresh** a field, right-click in that field and select "Refresh Selection". Once that is complete you will see your changes.

9. Enter the **Vendor Order** number if the vendor has given you a reference number that will help the vendor identify a previous quote or order confirmation.

10. If **Sales Tax** is applicable to the order, choose the sales tax state and enter the tax rate. You can also preset this in the Purchase Order System File if you want to charge a specific default rate.

11. Enter the **Trade Discount** percentage, if applicable. If a default discount rate has been entered into the vendor master file, it automatically displays. The default rate can be edited as necessary. The discount rate entered here will be applied to all items on the purchase order unless you indicate otherwise on the next page of the requisition entry screen. Each item can have a different discount rate if necessary.

13. Use the **Preferred Freight** field to enter the usual or desired shipping method for items received from this vendor. The default method can be entered in the vendor master file and automatically displayed here. This field is not an amount field.

14. Enter the **Expected Ship Date** if applicable.

15. Enter a valid **Ship To** location or use the arrow key beside the ship to field to display a list of valid locations. The **Bill To** location associated with the ship to location will be automatically entered. To add or edit location information in the location file, click on the Parameters menu and choose the Location option.

16. If competitive bids have been obtained, the three lines for **Bid Info** can be used to enter information about the bids. The information entered here will be available to the person responsible for approving the purchase requisition.

17. The **Note** field can hold unlimited information about the requisition. This information will be printed on the purchase order.

This field may also be prepopulated if Page 2 of the vendor master has data in its PO Note field.

13.3 Items Detail Tab

Use this tab to add, delete, or change items on the Purchase Order. Once items are entered on the "Items Detail" screen, you will be required to indicate which accounts to encumber on the "Account Distribution Detail" screen. The item total may be distributed to various accounts manually, by a user-defined percent, or by using the **code** field.



The cursor will advance to the green plus on the left side of the screen. Press the <Enter> key to "open" the enter/edit line to allow items to be keyed.

1. **Vendor Item** number - Enter the catalog number or item number that will be recognized by the
   vendor.

2. **Qty -** Enter the quantity to be ordered.

3. **U/M –** Enter the unit of measure to indicate such as each, dozen, box, carton, etc.

4. **Description** – Enter a brief description of the item being ordered. This field holds 34 characters.

5. **Item Price** – Make sure that the price that is entered is consistent with the unit of measure that
   has been entered. For example, the item price should be the price per unit of measure. The item
   price field does allow three decimal places for such items as mileage rates.

6. **Tax** – If the item is subject to tax, it defaults to a check mark based of the tax percentage that
   was keyed on the "Purchase Requisition" tab. If no percentage was keyed in the 'Sales Tax'
   field, the tax box will not be checked automatically. To remove the tax, press the space bar
   while your cursor is sitting on the 'Tax' field and the extended price will not include the tax
   amount. ***Note****:* The cursor is not visible when it is in the tax data entry area.

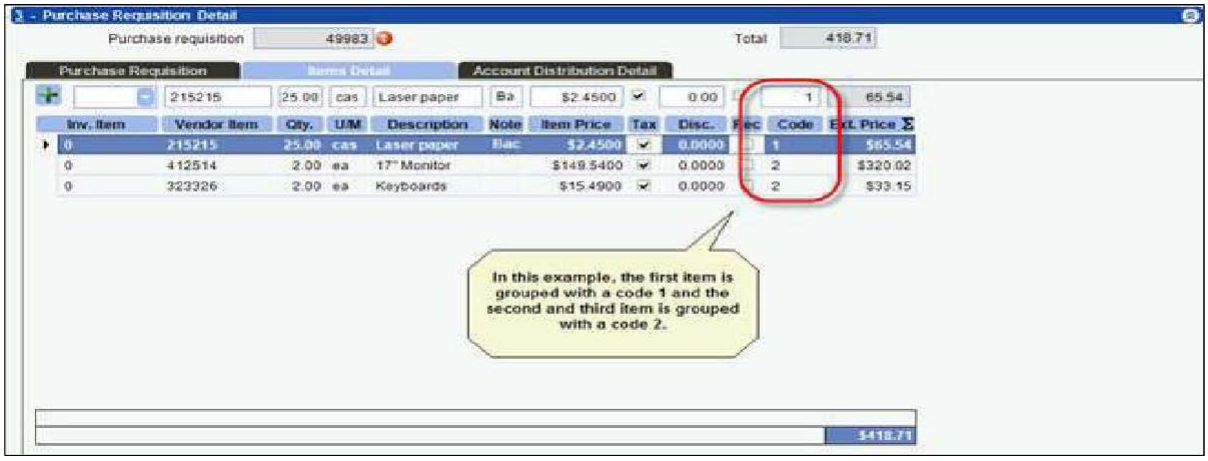
You may have a combination of taxable and non-taxable items on one purchase requisition. You can also click the button to remove tax on all items on the purchase order.

7. **Disc.** – If a discount percentage was entered on the preceding data entry page, it displays here where it can be accepted or changed, as necessary.

8. **Rec** –Used if your organization is using the "Enter Receipts" menu option. The field title "Rec" is an abbreviation of "Received". Once items have been received through the Enter Receipts option, a check mark displays for each line item that was received.

9. The **code** can be used if you wish to encumber certain items to specific accounts on the Account Distribution screen.

For example, if you want to encumber the first item to its own account and the last two items to one account, you would enter a '1' as the code on the 1st item and a '2' as the code on the second and third items. These codes will then be transferred to the account page and the encumbrance totals will be automatically calculated for each account.

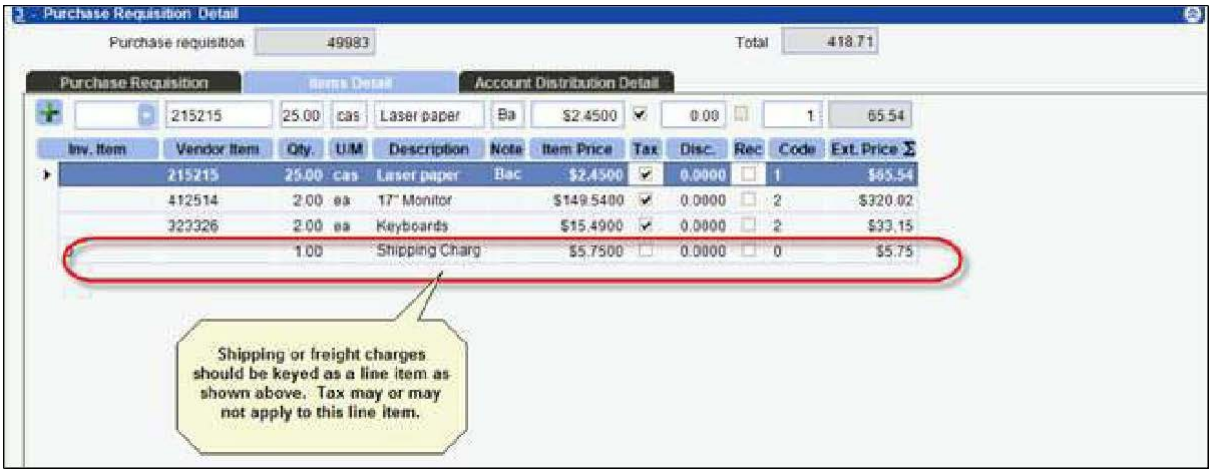




10. **Ext. Price** – Once you press <Enter> out of the code field, the system calculates the extended price, taking into account the item price, the discount rate, and the tax rate. It will save the line item automatically.

If you wish to enter another line item, simply press <Enter> again on the plus button and key the information for that line item.

***Note:** If you need to record freight or shipping charges, simply enter it as a line item as the last line item to be keyed. Freight/shipping charges may or may not be subject to tax or discount percentages. This should be determined by your organization and the vendor.



Once all of the items have been entered, you must advance to the "Account Distribution Detail" tab to enter the ledger accounts to be encumbered. You can click on the "Account Distribution Detail" tab or press "Ctrl T" (recommended).

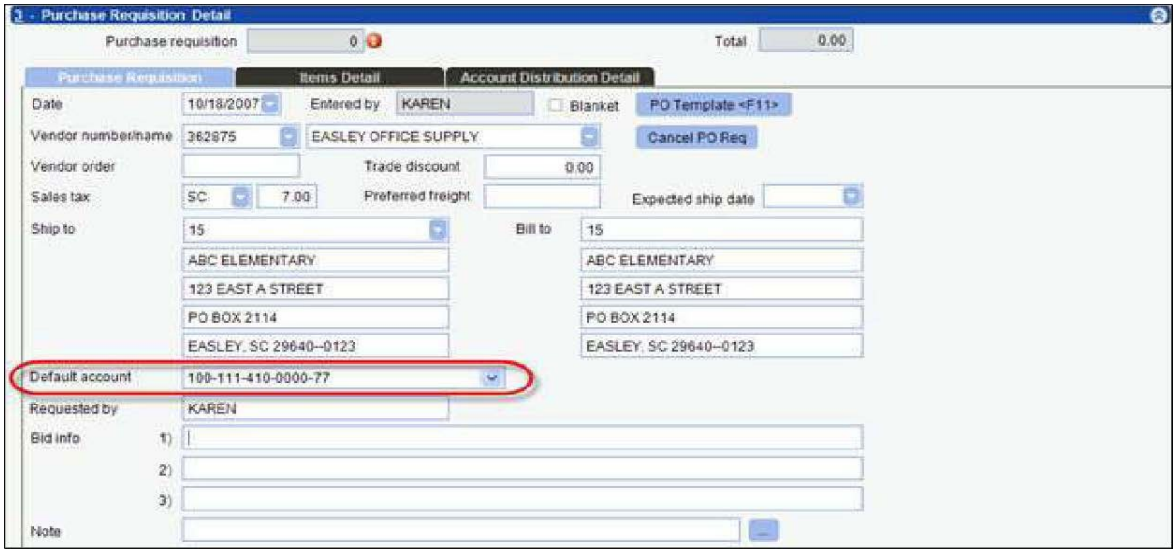
13.4 Account Distribution Detail Tab

The account distribution may be handled several ways:

1. distribute the full amount to a default account,
2. manually distribute to multiple accounts,
3. use a percentage to split to multiple accounts, or
4. use the Code from the items page to distribute to the accounts.

Method One

If a default account was entered on the "Purchase Requisition" tab and the full amount of the purchase requisition is to be encumbered to one account, you may simply press enter across the line on the Account Distribution tab to save the encumbrance.

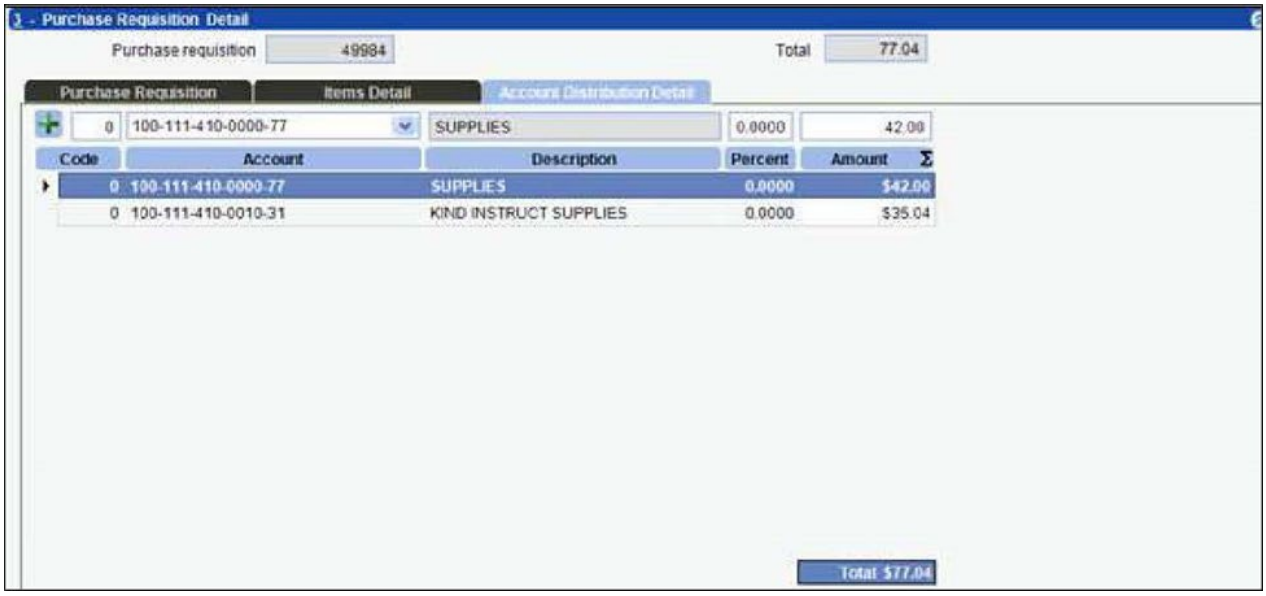


When the account number is “read in”, you may still type over if you need to change it for any reason.

Method Two

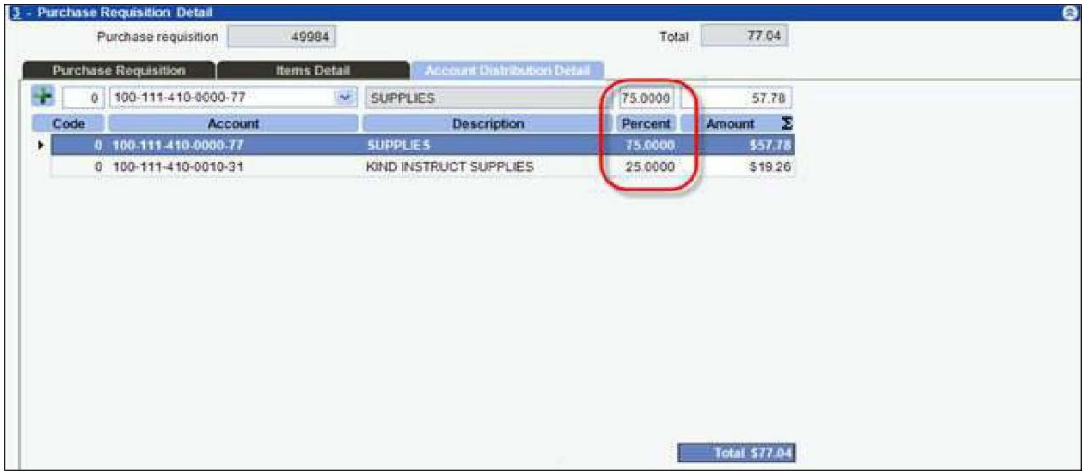
If you wish to manually split the encumbrance, simply enter the accounts and amounts. This screen is unlimited as to how many accounts to which you can split the encumbrances. This method is probably the most used method.





Method Three

You may enter a percentage split and the system will calculate the amounts automatically.

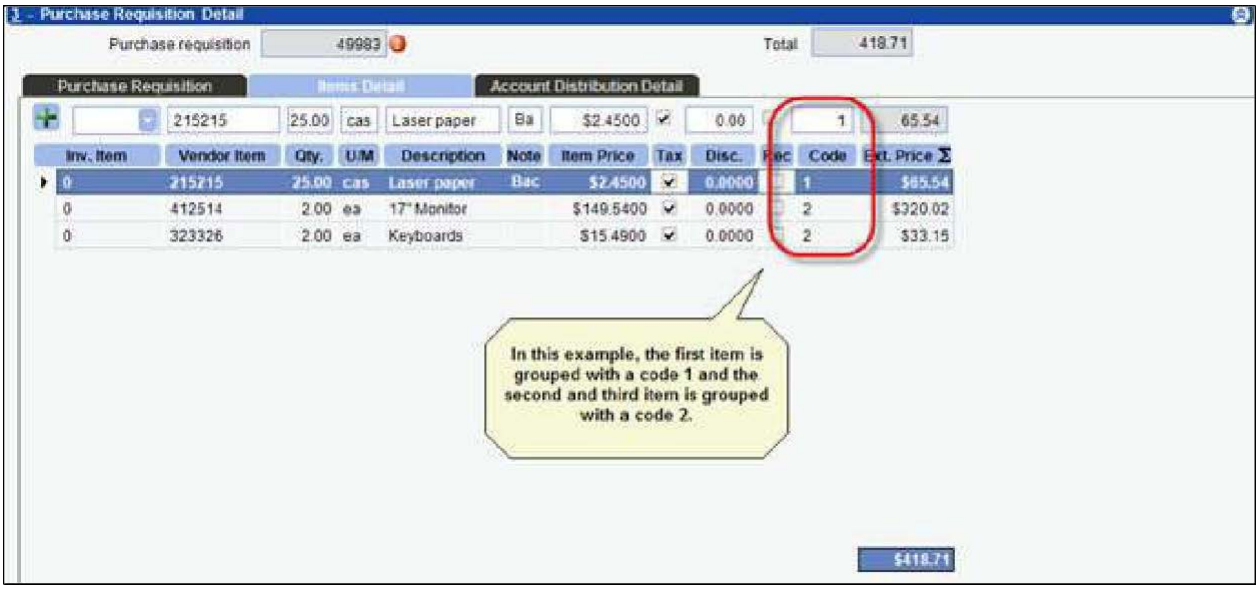


Method Four

The **code** can be used if you wish to encumber certain items to specific accounts on the Account Distribution screen.

For example, if you want to encumber the 1st item to one account and the second and third items to another account, you would enter a '1' as the code on the first item and a

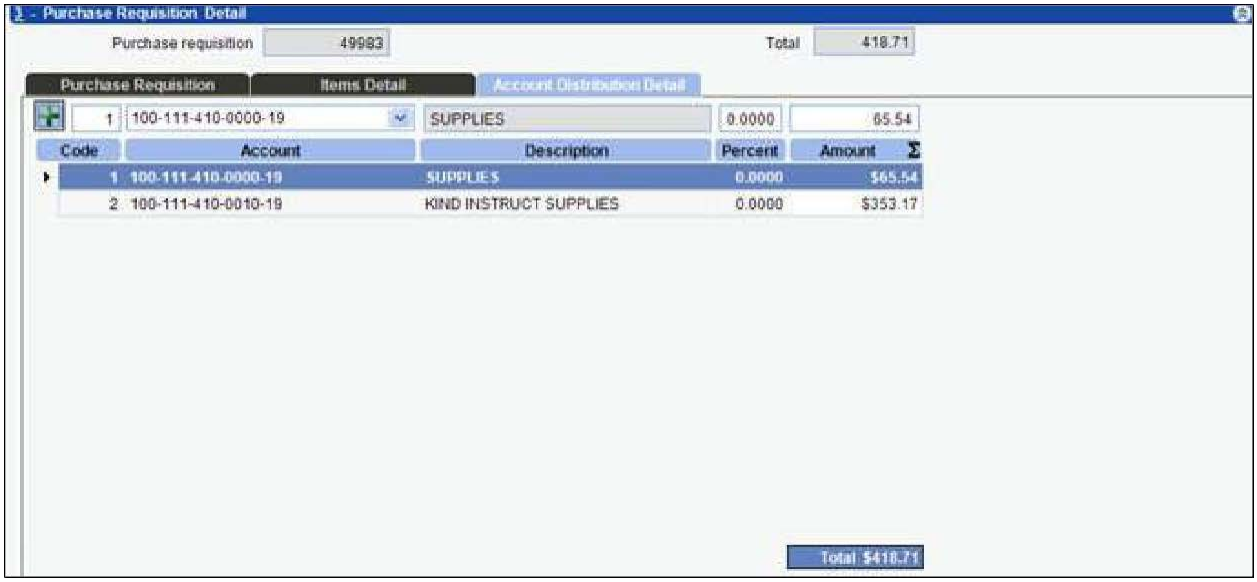
'2' as the code on the second and third items. These codes will then be transferred to the account page and the encumbrance totals will be automatically calculated for each account.



If you use this feature, it looks like the example below when you first access the account page:



You will simply click on the line and fill in the account numbers and enter across the line or press <CTRL + S> to save the change. Repeat the process for all account numbers that need to be entered.



After the account distribution has been entered, click on the **Finish** toolbar icon if you wish to enter another requisition. This makes sure all information has been saved and inserts a fresh screen allowing you to enter the next requisition.

However, if you are finished and just want to exit, click on the 'X' in the top right hand corner of that window. If you accidentally click Finish, and a new screen appears, you can click Undo and return to the last record that was saved. Then you can exit properly.

Note: Blanket PO's (PO's that are flagged as such on the Purchase Requisition tab) are allowed to be expensed to only **one** generic account number.

13.5 Documents Tab (PO)

Use this tab to attach any documents relevant to the purchase order.

1. Click the icon. The Add Attachment window opens.
2. Browse to a file location and select your file.
3. Enter a *Description* for the file.
4. Click **Save**. The document appears on the Documents tab.

13.6 Review/Approve Purchase Requisitions

A requisition retains its unapproved status until some authorized person reviews and approves the requisition. A user must have entry rights before they can "review and/or approve" a purchase requisition. A user must have equal or greater security rights in Review 1 level in user security even if they are the 2nd reviewer.

To review and/or approve a purchase requisition, select the purchase order "Process" menu option named "Review/Approve PO Requisitions". The following screen opens.

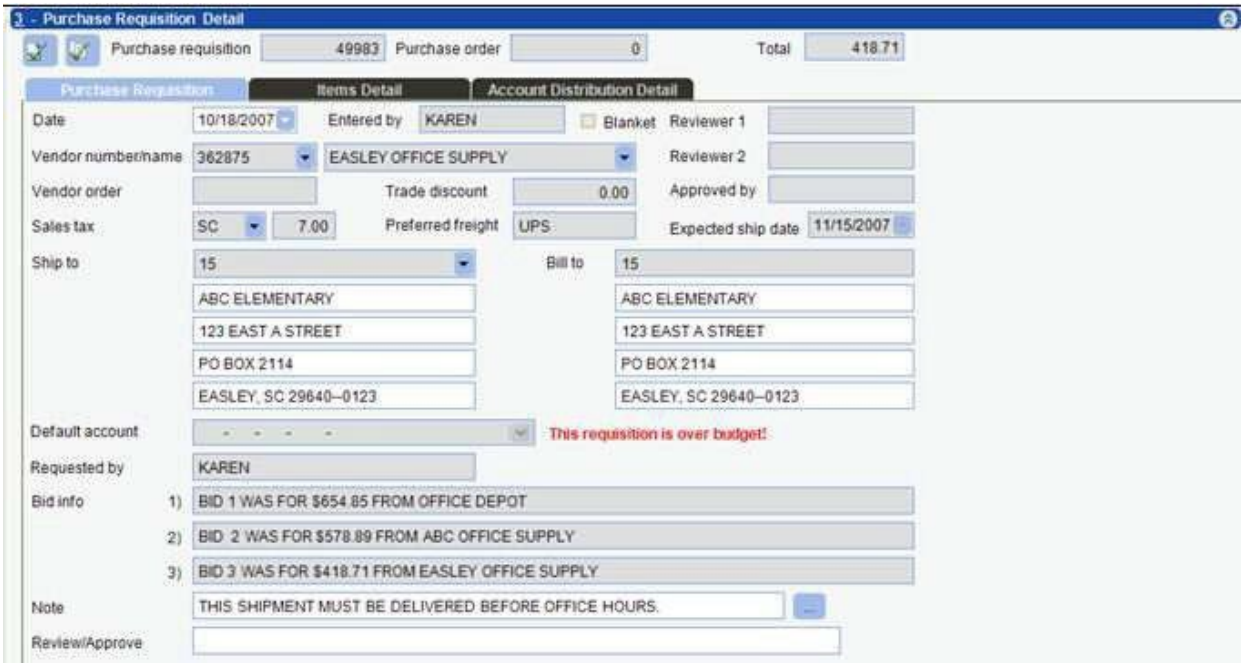
1. If you know the number of the requisition that you want to approve, you can enter the requisition number as the **beginning** and **ending purchase requisition number**. You can also select by using the **beginning** and **ending user id** or you can use a combination of the two options.

2. Click Search or press CTRL+F12 to find the records in your selection.

If your search returned more than one result, you can click the "Next" toolbar icon to page through the requisitions, or click on a record in the List area to display a list of requisitions to choose from.

Optionally, you can click **Search** without making any specific selections to select all records (this is not recommended if you have several users keying purchase requisitions).

When you choose this option and "Search" to select all records, all unapproved purchase requisitions that match your security levels (location and/or department tabs, account match, and PO rights tab) will be available for review. The information available to the reviewer will include all information that was entered on all pages of the requisition. The first page is shown below:



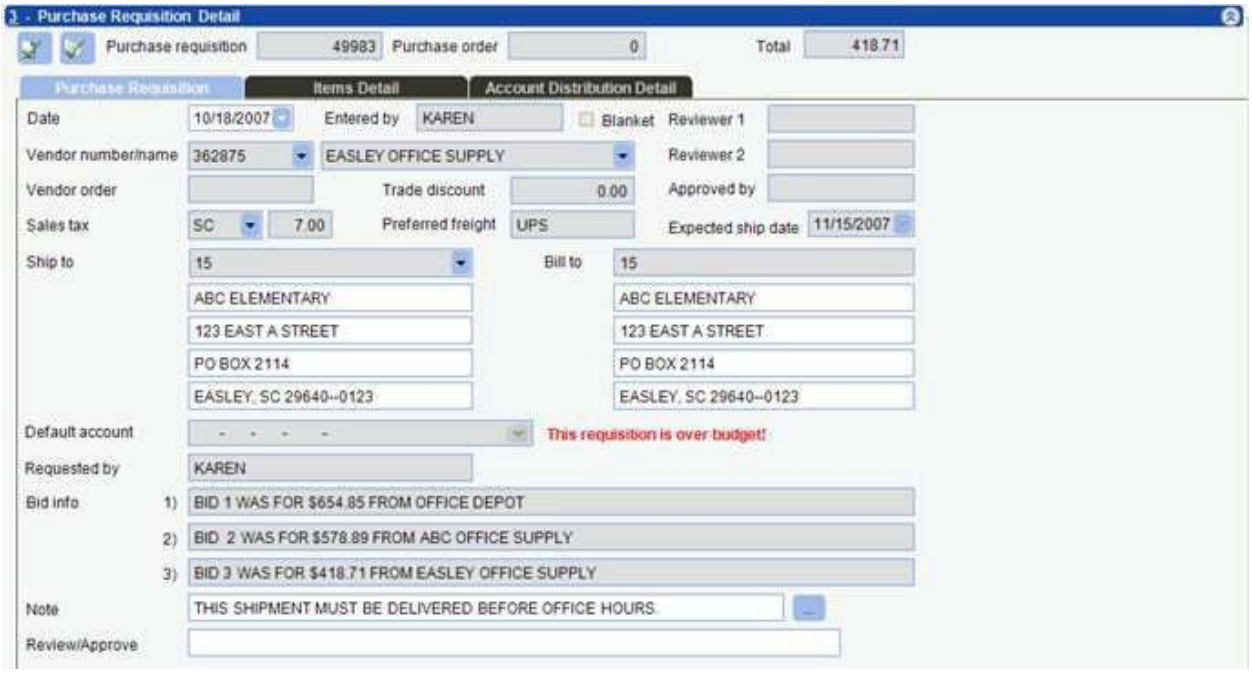
The two icons in the top left of the screen are used to approve the requisitions. If you want to review and approve a Single requisition, click the left icon . The requisition that is displayed will be approved and a purchase order number will be assigned.

A **review/approve** note is available on the first page if you wish to enter comments. Comments can be saved without actually approving the purchase requisition.
You can edit the Note
field on this screen.

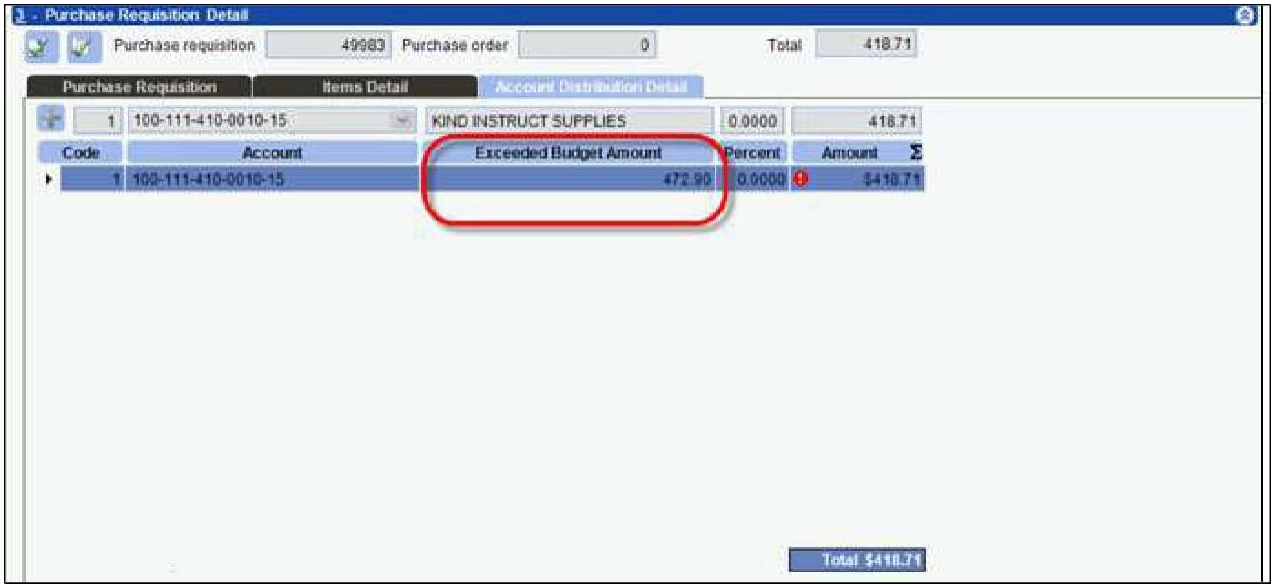
If you have a user who can review but not approve, they will still use this screen as if they had rights to approve but it will only write their review initials on the purchase requisition and will remain as unapproved until someone with higher security approves the requisition.

For example, access the Purchase Requisition in the Review/Approve PO Requisitions screen. Then click Approve. This system writes your initials in the Review/Approve field, but the requisition remains unapproved.

The system also alerts you if the purchase requisition is over budget by displaying a red message on the Purchase Requisition tab.



The account distribution page will also indicate if any accounts exceeded budget when the purchase requisition was entered:



After the requisition is approved, you can print the purchase order. (***Purchase Requisitions cannot be printed! Only Purchase Orders can be printed.***)

13.7 Edit Purchase Orders

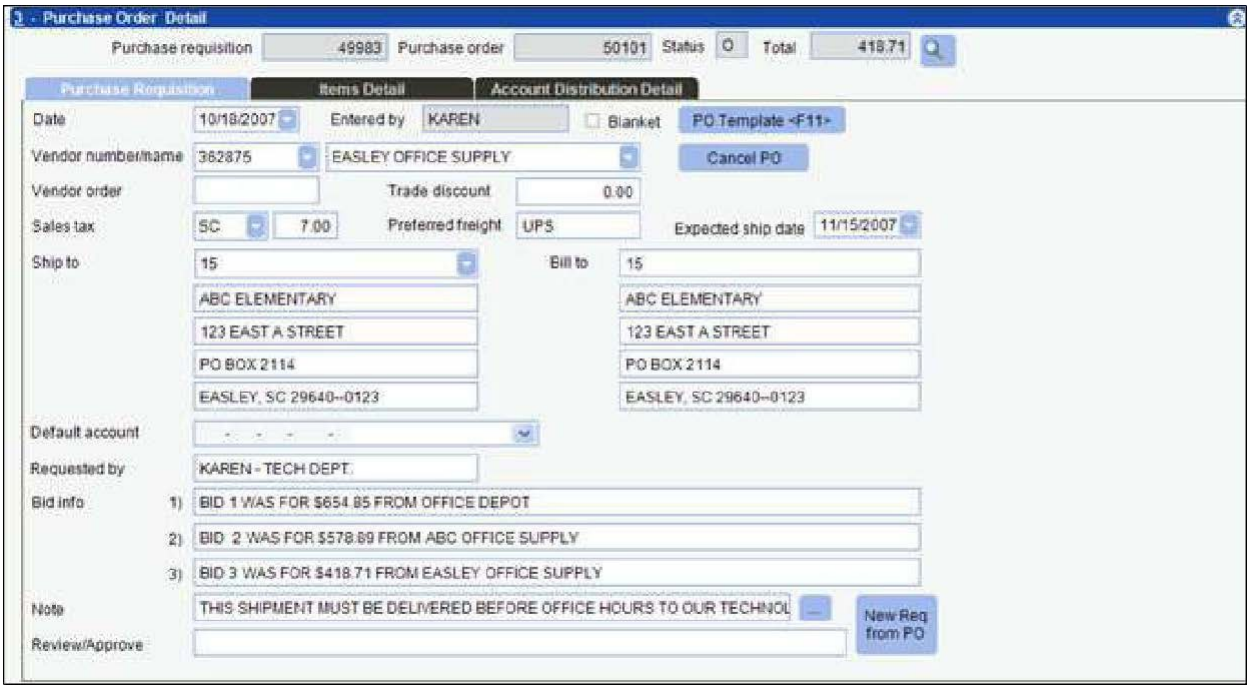
To edit purchase orders, select Process | Edit Purchase Orders from the Purchasing menu bar.

1. If you know the number of the purchase order that you want to edit, you can enter the purchase order number as the **beginning** and **ending purchase order number** or enter the **beginning** and **ending purchase requisition number**. You can also select by **beginning** and **ending user ID, status** (open, complete, cancelled, etc.) or you can use a combination of the options.

2. Click Search or press CTRL+F12 to find the records in your selection.

If your search returns more than one entry, you can click the "Next" toolbar icon to page through the purchase orders, or click on the List area to display a list of purchase orders to choose from.

Optionally, you can click Search without making any specific selections to select all records (this is not recommended if you have several users keying purchase requisitions). Once you have queried the records, the front page of the first order in your selection displays.



An existing Purchase Order can be copied to create a new unapproved Purchase Requisition by clicking on the "New Req from PO" button in the bottom right corner of the Edit Purchase Order screen. This button appears only if the "Allow User To Copy PO's" flag is set on the Enter/Edit User Security PO tab.

If you reactivate a completed purchase order that has a negative quantity, the system will warn you if you try to resave the purchase order with the negative quantity. If the detail line is attached to an inventory item, the system will not allow the negative quantity to be saved. If the detail line is not attached to an inventory item, the system will display a warning so that the negative value isn't saved by mistake.

To preview the order's invoicing status, click  icon beside the Total field. The invoice status window opens.



When invoices are entered in Accounts Payable, you have the opportunity to flag the order as complete even if the invoice amount is less than purchase order amount.

If a purchase order has a status of "C" (Complete), new line items cannot be added or edited on the Items Detail or Account Distribution Detail tabs.

If a purchase order has been cancelled, it cannot be edited. Also, if your approval level with regard to the purchase order amount is less than the purchase order total, you cannot edit the order.

13.8 Inquire Purchase Requisitions

Use this screen to preview the information on the requisition without making any changes until such time as the requisition has been approved.

Once the requisition has been approved, use the Inquire Purchase Orders screen. If you do not know the purchase order number that was assigned to the requisition, you can use the List area under the PO inquiry option, which displays both the requisition number and the purchase order number.

1. If you know the number of the requisition or purchase order that you want to view, you can enter the purchase order number as the **beginning** and

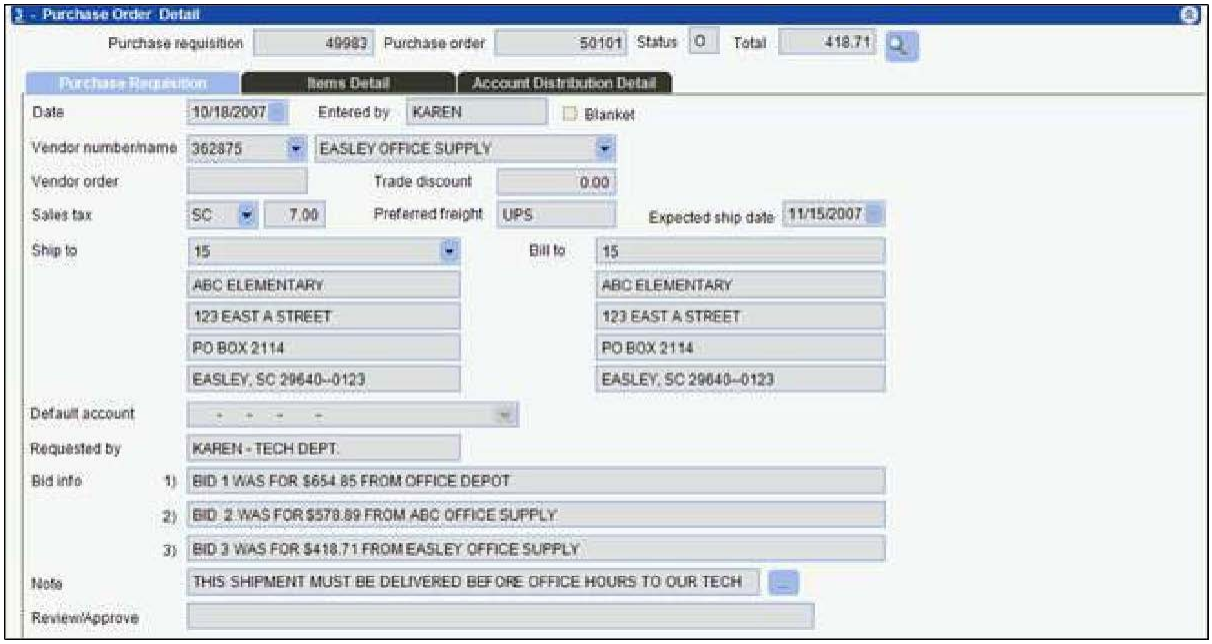
ending purchase order number or enter the **beginning** and **ending purchase requisition number**. You can also select by using the **beginning** and **ending user ID, status** (open, complete, cancelled, etc.) or you can use a combination of the options.

2. Click on the Search button or press CTRL+F12 to find the records in your selection.

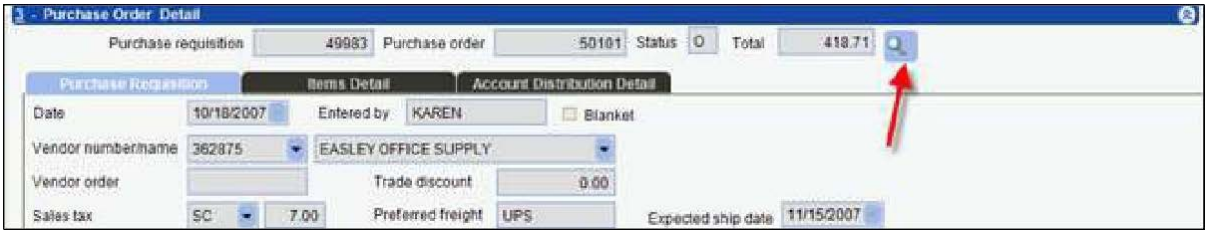
If more than one entry was found from your selection, you can click the "Next" toolbar icon to page through the purchase orders or click on the List area to display a list of purchase orders to choose from.

Optionally, you can click Search without making any specific selections to select all records (this is not recommended if you have several users keying purchase requisitions).

Once you have queried the records, the front page of the first order in your selection will be displayed as illustrated below:



You may view the information on all three tabs and you may also view the "Invoice Status" from this screen. To preview the invoice status of the order, click the magnifying glass beside "Total" in the top right corner of the screen.



The Invoice Status window opens.



13.9 Print Purchase Orders

To print purchase orders, select Process | Print Purchase Orders from the Purchasing menu bar.
Note: ***The system automatically prints any purchase orders that have not been previously printed, so you will normally not select any PO numbers or dates***.

If you want to reprint purchase orders that have been previously printed, make your selections and uncheck the Include open (not printed) orders only checkbox. The user's security may restrict the dollar amount for which PO's may be printed.

You may also specify the number of Copies to Print. This setting can be stored in the Purchase Order System File.

Purchase orders that have been canceled will not be printed.

Purchase Orders can be previewed to the screen as many times as needed prior to actually printing the purchase order. The printer and printer setup icons have been removed if you choose to preview the PO to the screen. This prevents the "Print" status from getting set when a PO is only previewed. To print the PO, you must return to the selection screen.

If you are using 3rdParty to interface with SOFTDOCS, you may now preview the PO's to the screen. The file that is created for SOFTDOCS will be created only if you click on the printer icon on the front screen.

The **Print PO**, **Fax PO**, **Email PO** checkboxes on the Enter/Edit Vendor and Enter/Edit Purchase Requisition screens are used in conjunction with SOFTDOCS. This feature must be purchased from SOFTDOCS before it can be used.

Once you have 3rd Party indicated in the Purchase Order System File and have the PO Directory/Filename indicated in the Enter/Edit Custom Reports, the Print PO, Fax PO, and Email PO flags will become active in the Enter/Edit Vendor master. The flags must be set accordingly on the vendors but they can be edited when the purchase requisition is entered.

When you access the Print Purchase Orders menu option, a file is created for SOFTDOCS, and SOFTDOCS software distributes the PO to the vendor according to how the flags were set during the time the Purchase Requisition was entered.

13.10 Enter Receipts

To enter PO receipts, select Process | Enter Receipts from the Purchasing menu bar.

The person who entered a purchase requisition can automatically be alerted via email when an item is receipted. The user's email address must be added to the Demographics tab of Enter/Edit User Security before this option will work. Also, the *Send Email to Requestor on Receipt of Item* flag must be checked in the Purchase Order System File. The email's contents are set up in the Enter/Edit Email Templates option under the Parameters menu, with the name "Purchase order item received."

1. If you know the number of the requisition or purchase order that you want to receive, you can enter the purchase order number as the **beginning** and **ending purchase order number** or enter the **beginning** and **ending purchase requisition number**.

2. Click Search to find the records that match your selection criteria.

If more than one entry was found for your selection, you can click on the "Next" icon on the toolbar to page through the purchase orders, or click on the List area to display a list of purchase orders that you can choose from.

Optionally, you can click Search without making any specific selections to select all records (this is not recommended if you have several users keying purchase requisitions).



This screen allows you to receipt and date items that have come in on a particular purchase order. You can receipt Warehouse Inventory items or non-inventory items. If your received quantity is greater than the ordered quantity, you will be given a message before you can save it. This screen also enables you to access the Receiving Report.

Key in the current amount received (Curr Rec) and the date received for each item. It will calculate backorders for you if you wish to create a backorder.



You may also use the Printer icon to print the Receiving Report or you may use the menu option to print receiving reports.

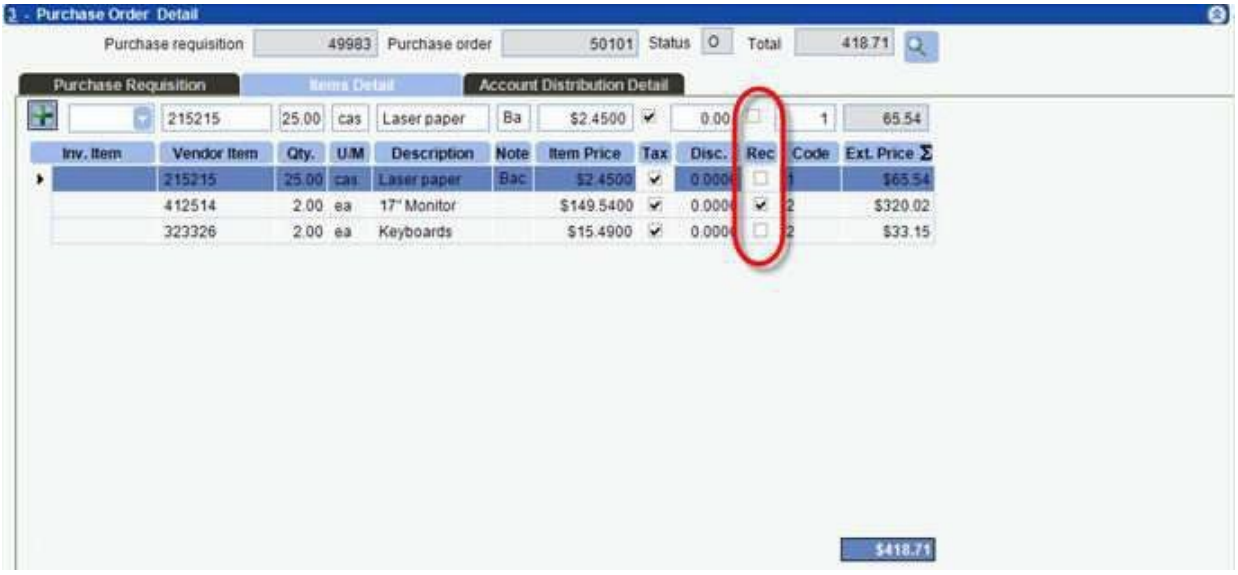
ANY ORGANIZATION

FY 2006-2007 RECEIVING REPORT DATES: 07/01/2006 TO 06/30/2007

PO NUMBER: 50059 REQ NUMBER: 49929 PO DATE: 07/05/2006 DATE RECEIVED: 03/15/2007
VENDOR: 362894 COMPAQ SHIP TO: 04 SMITH ELEM

VENDOR ITEM NUMBER	DESCRIPTION	ITEM PRICE	QTY ORDERED	QTY BACKORDER	TOTAL RECEIVED	QTY RECEIVED TO DATE	DATE RECEIVED	RECEIVED BY
12123	Mouse - Wireless	3.150	25.00	5.00	20.00			
						20.00	03/15/2007	KAREN

When you receive an item, the Rec checkbox on the Items Detail tab of the both the Enter/Edit Requisitions and Inquire Requisitions screens will be checked to indicate the item has been received. This is checked only if your organization uses the Enter Receipts option on the PO Process Menu.



13.11 Print Receiving Report

There are two ways to access this screen:

- Select Process|Print Receiving Report from the Purchasing menu bar.
- Click the icon on the Enter Receipts screen.

1. Select a report sequence:
- Location
- PO Number

2. Select an output option:
- Detail
- Summary

3. Enter any ranges that you may need to limit the data being returned in the report.

4. Indicate if the report will:

- *Display received items only* – Select Receipt dates and indicate if the report will also:

- *Display fully received open/printed POs only* – The report includes PO's that have all items received.

- *Include only purchase orders that have no paid invoices against them* -- The report displays only fully received open/printed

PO's.

- *Print each purchase order on a separate page*

5. Click **Print** to run the report or **Print Preview** to preview your results.

13.12 Edit/Enter PO Template

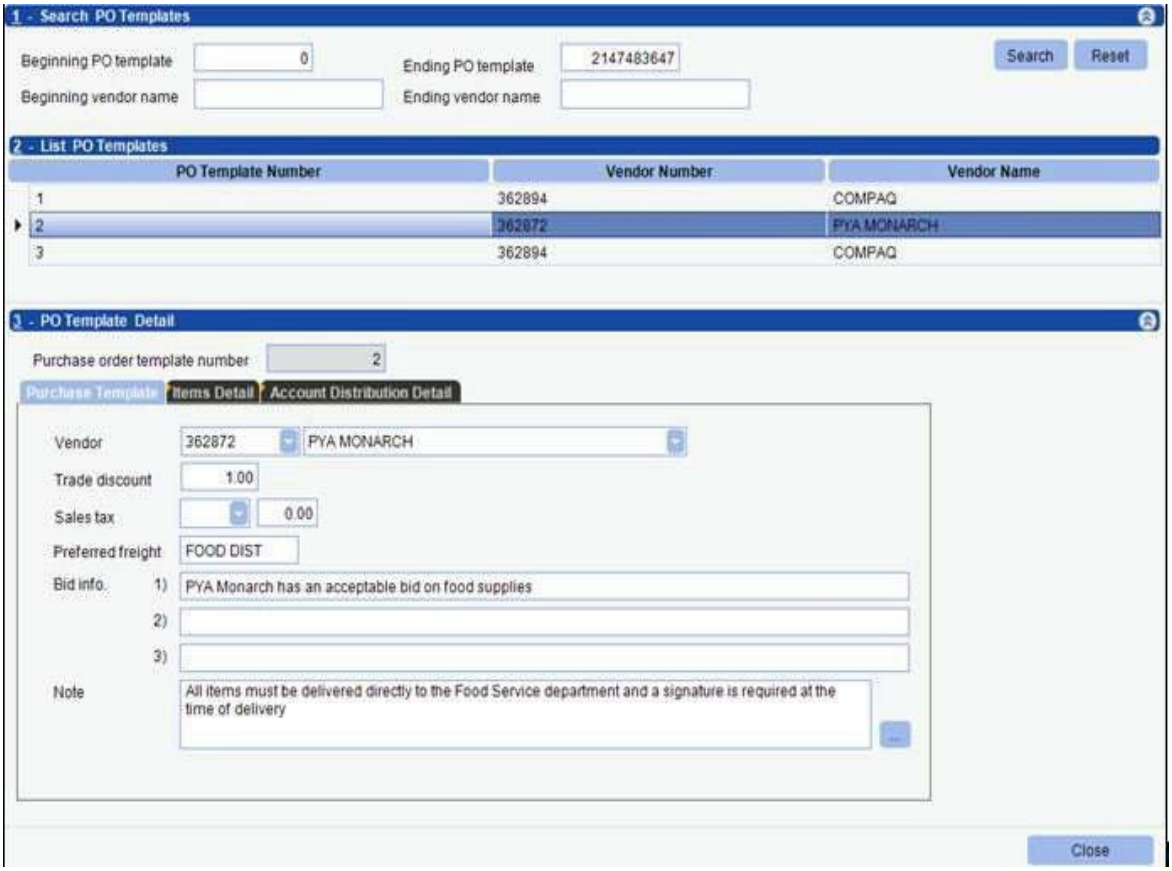
Use this screen to set up purchase order templates for recurring purchase orders. No dollar amounts are stored on the Account distribution detail tab, but the system does store amounts on the Items detail tab. It also uses the Account Code feature (Method 4) where it ties items to account numbers.

This option also relies on user security Location tab so the program will know what location to put in the ship to field and it will replace the location part of the account number with the user's Location from security.

If you have full rights to all locations, the system prompts you for a ship to location at the time the PO template is read in. It also uses that particular location code and inserts into the account number segment of the distribution.

If the account distribution detail tab is left blank on the PO template, the user can then add the account numbers when the PO template is read in.

The PO Template can also be set up with a generic account number (fund number can be generic) to be used by all school locations but when the template is read in, it replaces the fund number with the food service fund that is stored in the Location Parameter file on the Food Service module's School Information tab. Use the "Purchase Template" section to enter general PO information such as vendor information, discount, preferred freight, bid information, and notes. This is the same information that is on the Purchase Requisition. The **PO Template Number** is a system-assigned number that is set in the Purchase Order System File.



The Qty and Extended Price are not on the PO Template. This information is keyed after the template is read in the Enter/Edit Purchase Requisition screen. The system assigns a **code** 1 to all items by default. This can be changed if the account distribution will be different on some items. See Method 4 option on keying PO Req in Enter/Edit Purchase Requisition section of manual.

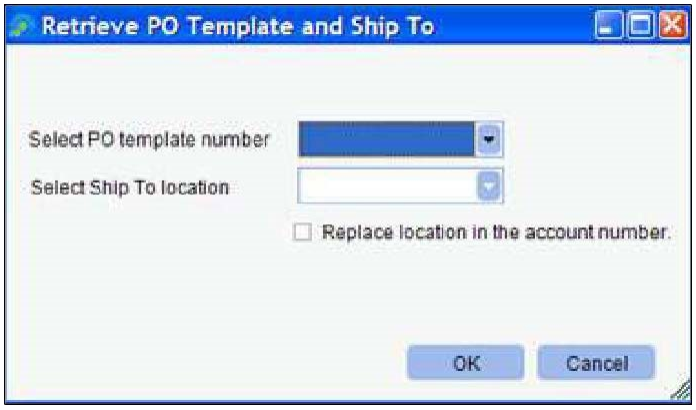


The system automatically has distribution lines available depending on how the items were coded on the Items Detail tab. Click on the line associated with the code and key the account number.

13.13 Reading in a PO Template

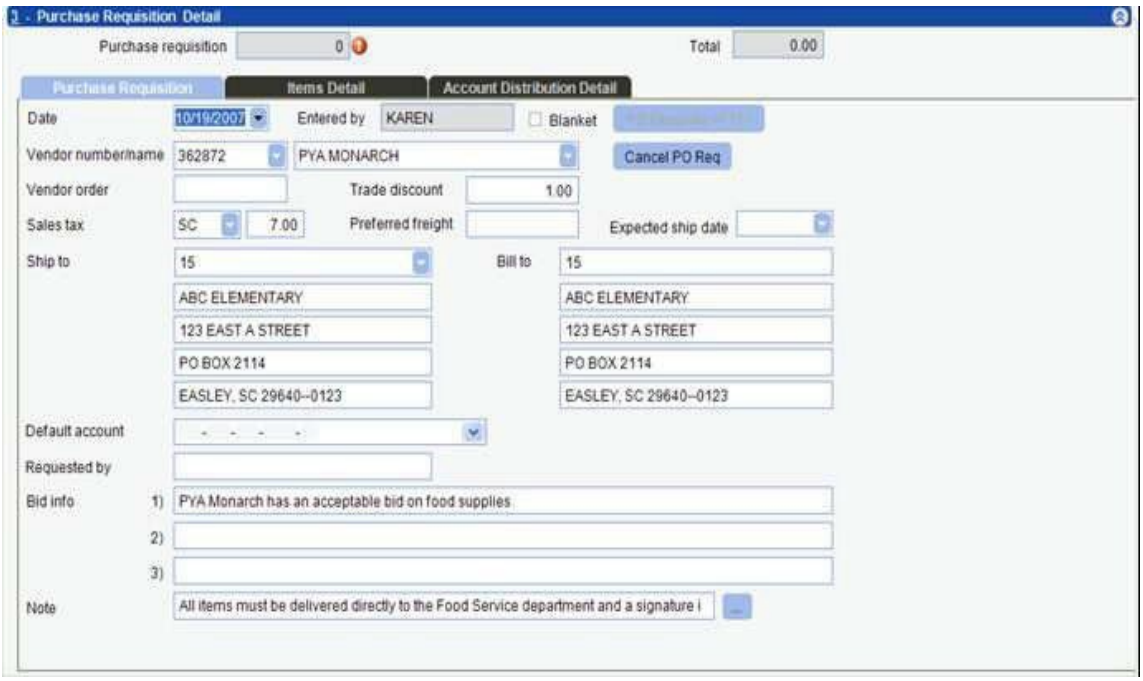
To read in a PO Template, select Process | Enter/Edit Purchase Requisitions from the Purchasing menu bar.

Then click on the PO Template button or press F11. This displays a pop-up box for you to select which PO Template to read in. You can pick the template from the list or you can type the template number in the box and click OK.



If you have full rights to ALL locations on the Locations tab of the Enter/Edit User Security, you will be prompted to select the "Ship to" location.

If you are limited to a particular location, the system displays only those locations in the "Ship to" drop-down.





The account distribution is automatically saved with the accounts from the template with the amounts that were associated with the items detail tab using the code feature.

If the template was set up with no account distribution, the user can then add the accounts at the time the template is read in.

13.14 PO Purchase Requisition Status Report

The wide variety of selections makes it possible to generate status reports that meet many reporting requirements.

The **Report Sequence** options are “PO Number” and “PO/Requisition Number.” If you choose the “PO/Requisition Number” option you can include Unapproved Requisitions on the report. Also, with this option, you can exclude the open, completed, and cancelled purchase orders to produce a report that includes requisitions only, and you can also specify the lowest dollar amount to include.

The **Output Options** are Detail and Summary. Unless you elect to include additional information, the summary version is a single-line report showing order totals whereas the detail version includes information about the individual items that are included on the order.

The **Range to Include** options allow you to include only those orders that fall between a specified range of dates, purchase order numbers, and requisition numbers.

The **Type of Orders** to include does not include unapproved requisitions unless you have selected "PO/Requisition Number" as the report sequence.

The option to specify the '**Lowest total purchase order amount to be included'** allows you to exclude orders that total less than your specified amount.

Detail and Summary versions of the report, without including any of the additional optional information are shown below.

You can print the report for selected text that was keyed in the following fields on the Enter/Edit Purchase Requisition:

Purchase Requisition tab:

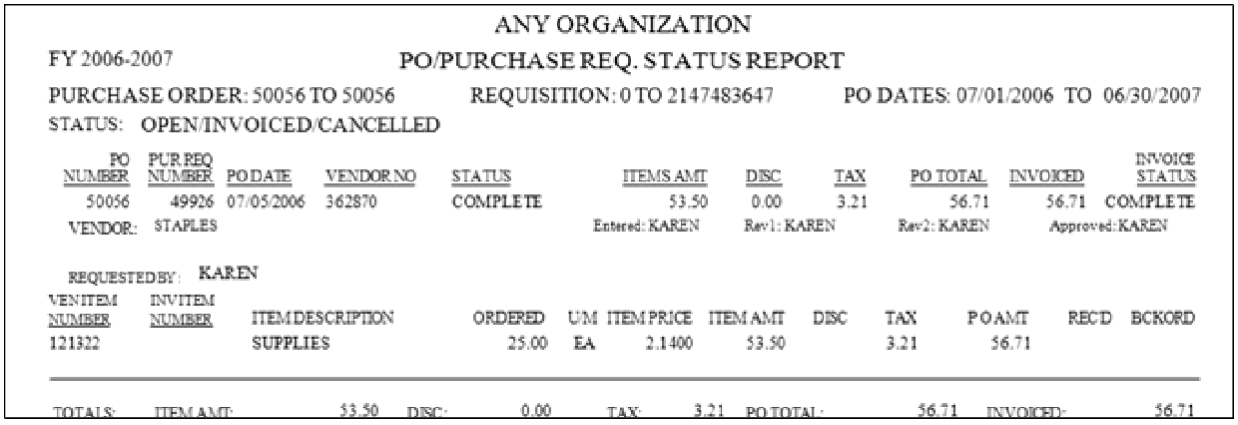
- Requested By
- Bid Info 1, 2, 3 note fields
- Note field at bottom of screen on purchase requisition tab

Items Detail tab:

- Description field
- Note field

For example, you may search for "WIDGET A" and the system will find all PO's for where WIDGET A is in one of these fields.

Sample Detail Report



ANY ORGANIZATION

FY 2006-2007 PO/PURCHASE REQ. STATUS REPORT

PURCHASE ORDER: 50056 TO 50056 REQUISITION: 0 TO 2147483647 PO DATES: 07/01/2006 TO 06/30/2007

STATUS: OPEN/INVOICED/CANCELLED

PO NUMBER	PUR REQ NUMBER	PO DATE	VENDOR NO	STATUS	ITEMS AMT	DISC	TAX	PO TOTAL	INVOICED	INVOICE STATUS
50056	49926	07/05/2006	362870	COMPLETE	53.50	0.00	3.21	56.71	56.71	COMPLETE

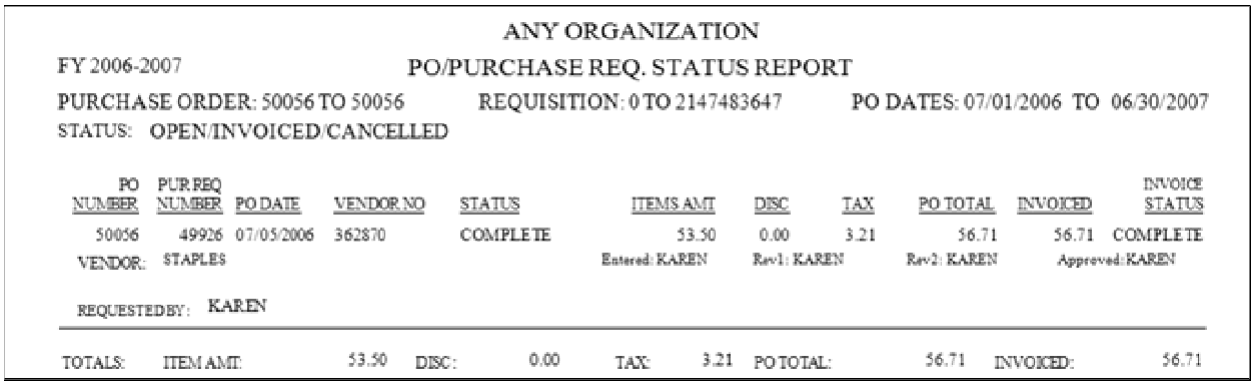
VENDOR: STAPLES Entered: KAREN Rev1: KAREN Rev2: KAREN Approved: KAREN

REQUESTED BY: KAREN

VEN ITEM NUMBER	INV ITEM NUMBER	ITEM DESCRIPTION	ORDERED	U/M	ITEM PRICE	ITEM AMT	DISC	TAX	PO AMT	REC'D	BCKORD
121322		SUPPLIES	25.00	EA	2.1400	53.50		3.21	56.71		

TOTALS: ITEM AMT: 53.50 DISC: 0.00 TAX: 3.21 PO TOTAL: 56.71 INVOICED: 56.71

Sample Summary Report



ANY ORGANIZATION

FY 2006-2007 PO/PURCHASE REQ. STATUS REPORT

PURCHASE ORDER: 50056 TO 50056 REQUISITION: 0 TO 2147483647 PO DATES: 07/01/2006 TO 06/30/2007

STATUS: OPEN/INVOICED/CANCELLED

PO NUMBER	PUR.REQ NUMBER	PO DATE	VENDOR NO	STATUS	ITEMS AMT	DISC	TAX	PO TOTAL	INVOICED	INVOICE STATUS
50056	49926	07/05/2006	362870	COMPLETE	53.50	0.00	3.21	56.71	56.71	COMPLETE
VENDOR:	STAPLES				Entered: KAREN	Rev1: KAREN		Rev2: KAREN	Approved: KAREN	
REQUESTED BY:	KAREN									
TOTALS:	ITEM AMT:	53.50	DISC:	0.00	TAX:	3.21	PO TOTAL:	56.71	INVOICED:	56.71

13.15 PO Encumbrance Report

The PO Encumbrance Report shows the details supporting the encumbered balances for expenditure accounts. When the purchase order encumbrance report option is chosen, additional reporting options can be selected on the following screen and on the Report Criteria tab.

Output options are detail, summary, and totals only. All versions print in account number sequence and include the encumbrance amount and the balance not invoiced.

Type of orders to include are approved, unapproved, and both approved and unapproved.

To select the account number ranges to be included in the report, you can enter a range of criteria numbers if the criteria have been predefined. If not, select the Report Criteria tab to make your account number selections.

The “include item detail” option reports all items for the purchase orders and not just the items related to the account number.

Sample Encumbrance Report:

ANY ORGANIZATION

FY 2006-2007 PURCHASE ORDER ENCUMBRANCE REPORT

CRITERIA NUMBER: 0 TO 0 PO DATES: 07/01/2006 TO 06/30/2007

BOTH APPROVED & UNAPPROVED ORDERS PO NUMBERS: 50057 TO 50057

VENDOR ACCOUNT/ DESCRIPTION	PO DATE	PUR REQ #	PO NUMBER	ENCUMBRANCE AMOUNT	BALANCE NOT INVOICED
FUND 100					
100-111-410-0000-00 SUPPLIES					
QUILL	07/05/2006	49927	50057	150.00	125.00
				150.00	125.00
100-111-410-0000-01 SUPPLIES					
QUILL	07/05/2006	49927	50057	113.94	13.94
				113.94	13.94
TOTAL FOR FUND 100				263.94	138.94
				263.94	138.94

13.16 Purchase Order Audit

The Purchase Order Audit report displays a record for every change made to the purchase requisition or purchase order account distribution and purchase requisition tab.

Sample Purchase Order Audit report:

ANY ORGANIZATION

FY 2006-2007 PURCHASE ORDER AUDIT

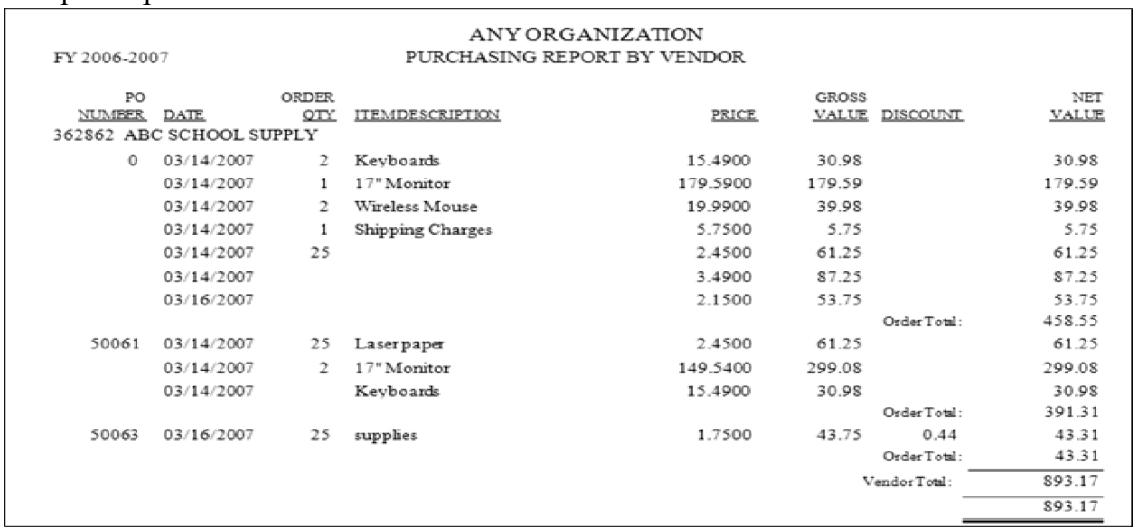
07/01/2006 TO 06/30/2007

USER	DATE	TYPE OF CHANGE	ACCOUNT	AMOUNT
PO Number 50061	PO Requisition Number 49935			
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	PO Edited	Updated Information	
KAREN	03/14/2007	Account Detail Added	100-111-410-0000-12	64.93
KAREN	03/14/2007	Account Detail Edited	100-111-410-0000-12	64.93
			100-111-410-0000-12	414.79

13.17 Purchasing Report by Vendor

This report displays purchase order and purchase requisition items detail information based on vendor.

Sample Report – Detail Version



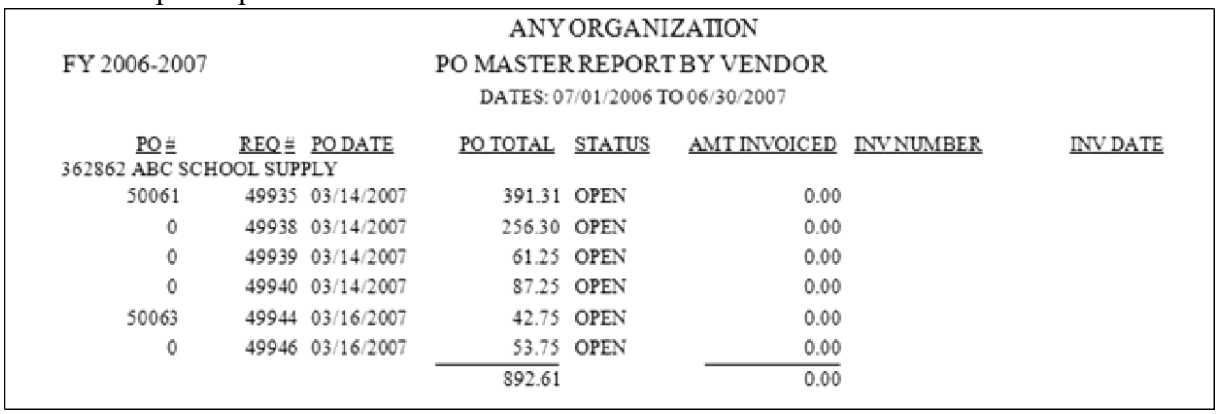
ANY ORGANIZATION
FY 2006-2007 PURCHASING REPORT BY VENDOR

PO NUMBER	DATE	ORDER QTY	ITEMDESCRIPTION	PRICE	GROSS VALUE	DISCOUNT	NET VALUE
362862 ABC SCHOOL SUPPLY							
0	03/14/2007	2	Keyboards	15.4900	30.98		30.98
	03/14/2007	1	17" Monitor	179.5900	179.59		179.59
	03/14/2007	2	Wireless Mouse	19.9900	39.98		39.98
	03/14/2007	1	Shipping Charges	5.7500	5.75		5.75
	03/14/2007	25		2.4500	61.25		61.25
	03/14/2007			3.4900	87.25		87.25
	03/16/2007			2.1500	53.75		53.75
						Order Total:	458.55
50061	03/14/2007	25	Laser paper	2.4500	61.25		61.25
	03/14/2007	2	17" Monitor	149.5400	299.08		299.08
	03/14/2007		Keyboards	15.4900	30.98		30.98
						Order Total:	391.31
50063	03/16/2007	25	supplies	1.7500	43.75	0.44	43.31
						Order Total:	43.31
						Vendor Total:	893.17
							893.17

13.18 PO Master Report by Vendor

This report is also available from the Enter/Edit Vendor or Inquire Vendor screen. This report provides invoice information.

Sample Report:



ANY ORGANIZATION
FY 2006-2007 PO MASTER REPORT BY VENDOR
DATES: 07/01/2006 TO 06/30/2007

PO #	REQ #	PO DATE	PO TOTAL	STATUS	AMT INVOICED	INV NUMBER	INV DATE
362862 ABC SCHOOL SUPPLY							
50061	49935	03/14/2007	391.31	OPEN	0.00		
0	49938	03/14/2007	256.30	OPEN	0.00		
0	49939	03/14/2007	61.25	OPEN	0.00		
0	49940	03/14/2007	87.25	OPEN	0.00		
50063	49944	03/16/2007	42.75	OPEN	0.00		
0	49946	03/16/2007	53.75	OPEN	0.00		
			892.61		0.00		

SECTION XIV – OTHER SMARTFUSION REPORTS

14.1 School Activity Fund Report

1. Click Accounting from the Modules Menu to display the Accounting Menu.

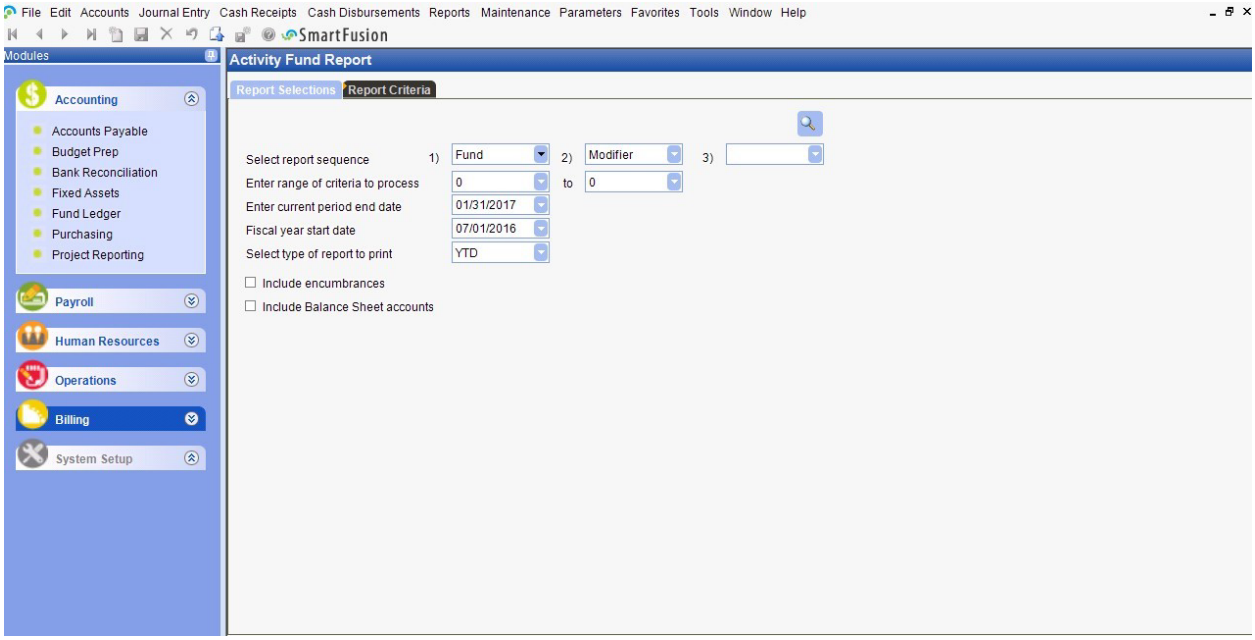
2. Choose the Fund Ledger module.

3. Click Reports from the menu bar then scroll down to select Activity Fund Report.

4. Go to the "Select Report Sequence" section and at the #1 box, choose "Fund". At the #2 box, choose "Modifier".

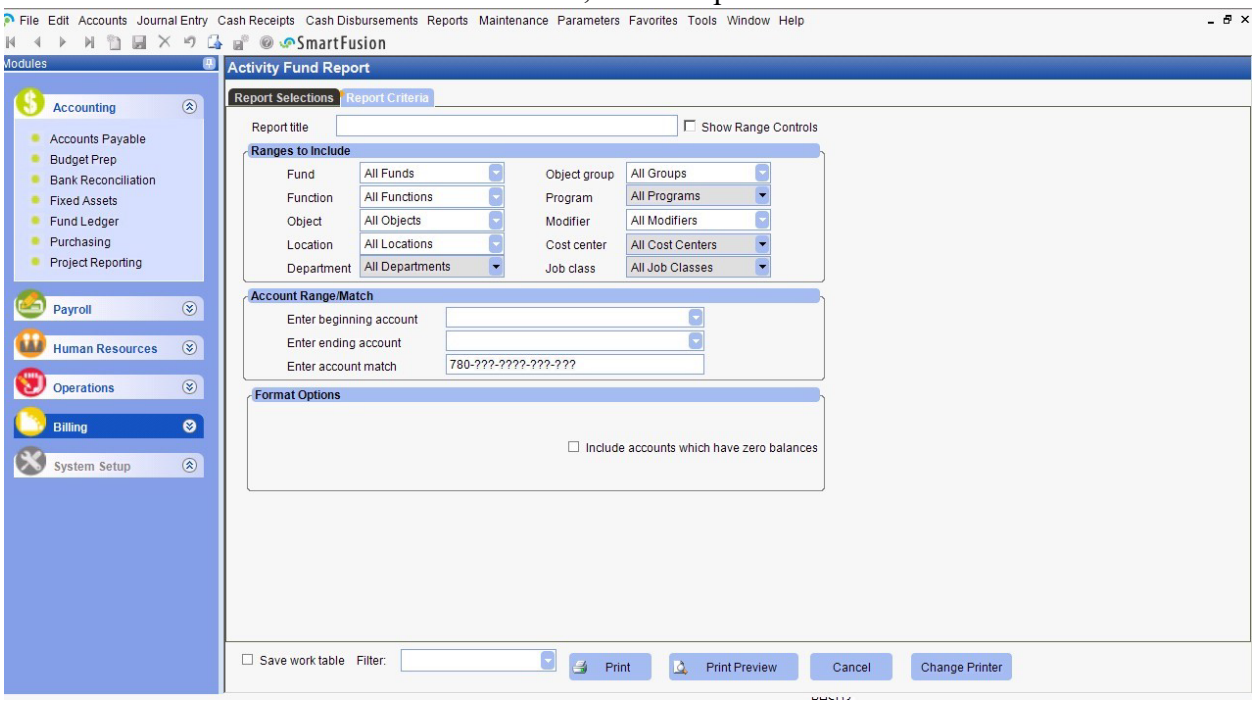
5. Under the "Select Type of report to print" section, click on the arrow and choose "YTD," in order to see activity for the entire year.

6. To include encumbrances, click on the box beside "Include encumbrances."



7. Go to Page "2 – Report Criteria".

8. In the Fund boxes select fund number, for example "780".



9. In order to see all activity accounts, simply click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass). Click the "Print" icon to the left of the print preview icon to print the report.

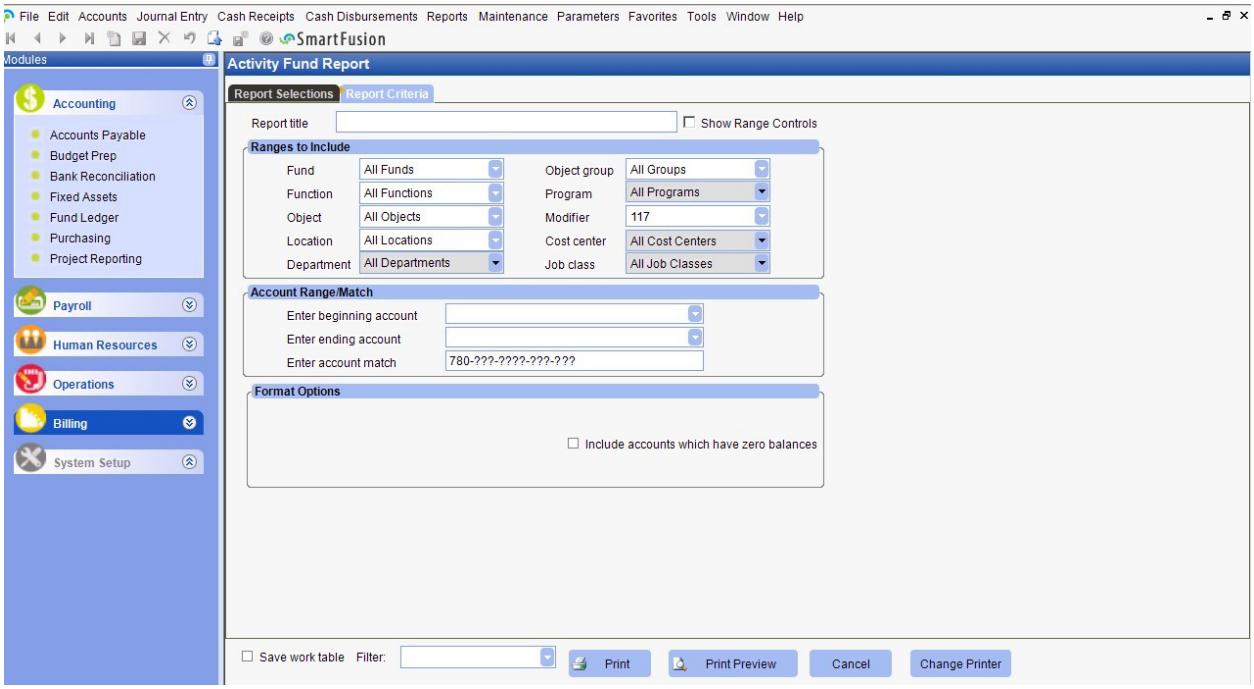
ROCK HILL SCHOOL DISTRICT THREE

FY 2016-2017 ACTIVITY FUND REPORT

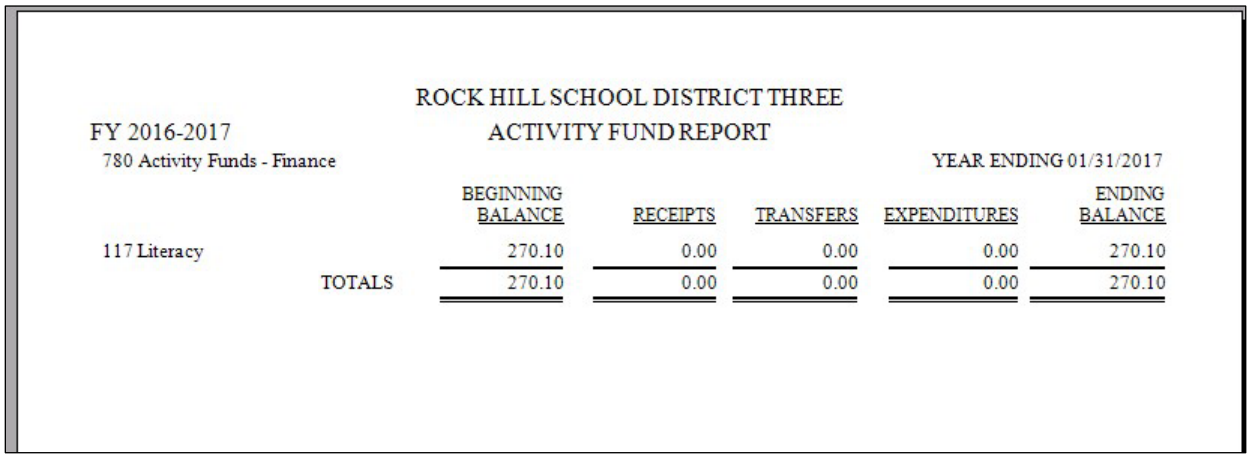
780 Activity Funds - Finance YEAR ENDING 01/31/2017

	BEGINNING BALANCE	RECEIPTS	TRANSFERS	EXPENDITURES	ENDING BALANCE
117 Literacy	270.10	0.00	0.00	0.00	270.10
460 Fiscal Services Activity	475.01	0.00	0.00	0.00	475.01
461 Concessions	63.53	0.00	0.00	0.00	63.53
TOTALS	808.64	0.00	0.00	0.00	808.64

10. To see one account, key in the modifier, for example "117" to narrow down the selection.



11. The detail in the above noted print screen will give a report with one line item for modifier 117.



ROCK HILL SCHOOL DISTRICT THREE
ACTIVITY FUND REPORT

FY 2016-2017
780 Activity Funds - Finance

YEAR ENDING 01/31/2017

	BEGINNING BALANCE	RECEIPTS	TRANSFERS	EXPENDITURES	ENDING BALANCE
117 Literacy	270.10	0.00	0.00	0.00	270.10
TOTALS	270.10	0.00	0.00	0.00	270.10

14.2 Detailed Account Inquiry

1. Click Accounting from the Modules Menu to display the Accounting Menu.

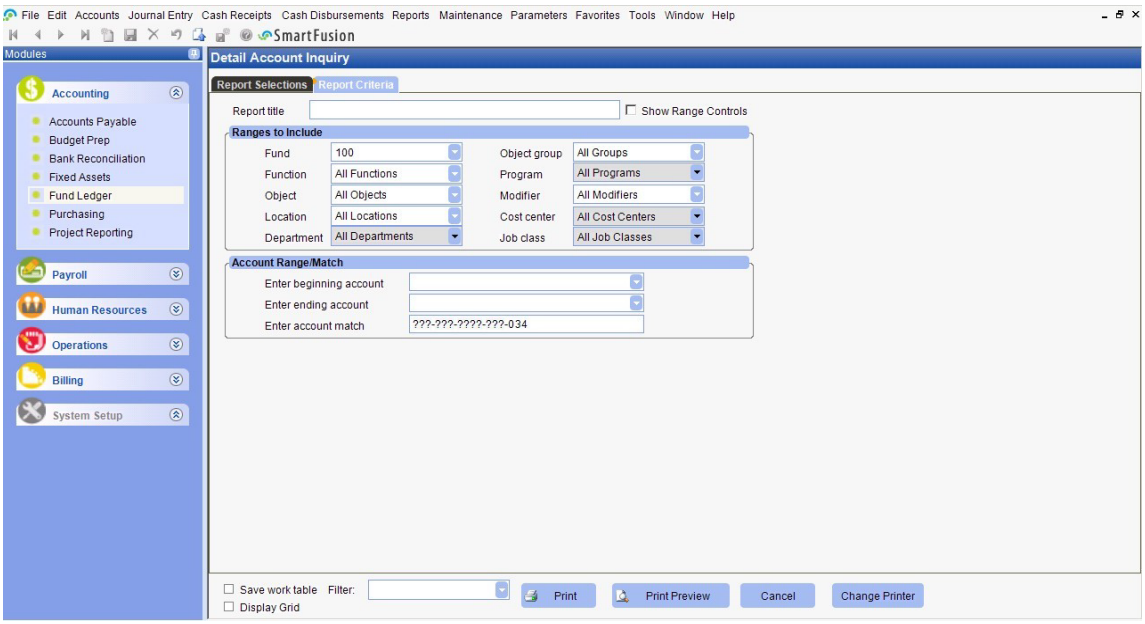
2. Choose the Fund Ledger module.

3. Click Reports from the menu bar then scroll down to select Detail Account Inquiry.

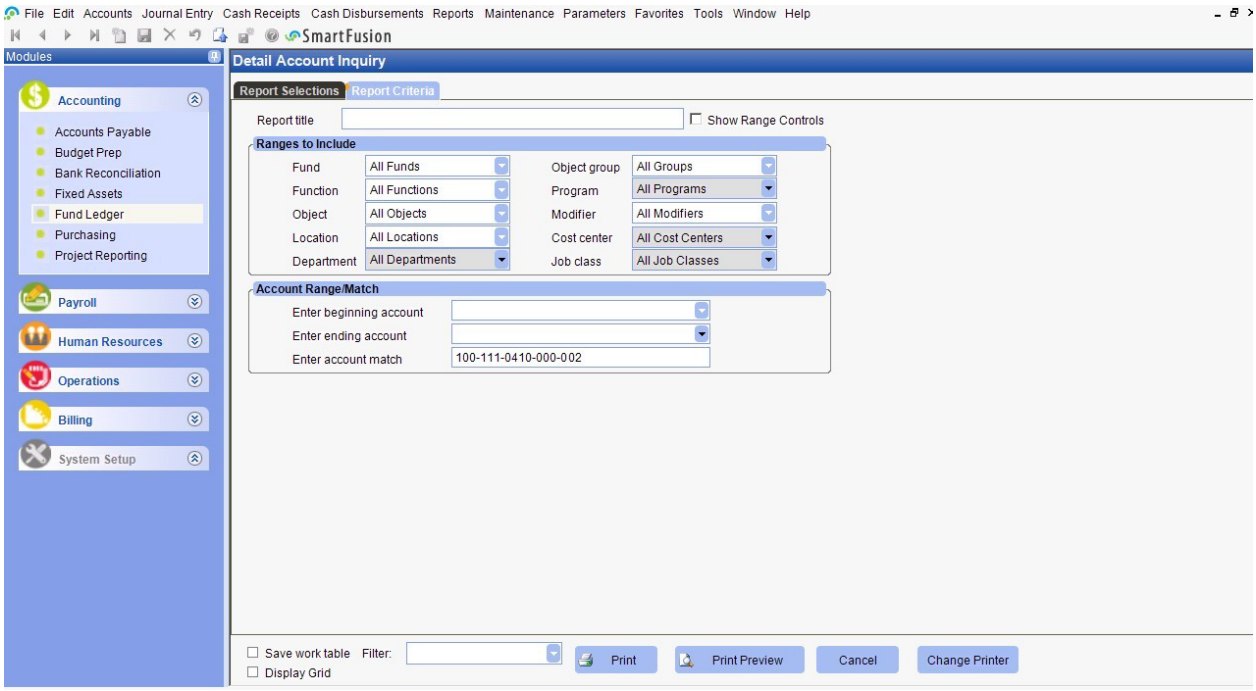
4. Typically, the "Report Selection" information will not need to be modified.

5. Go to Page "2 – Report Criteria".

6. To look at all the accounts in a fund, simply enter the fund number. For example to look at all general fund accounts for "BC High School."



7. To look at a specific account number, go down to the "Enter account match" box and enter the account number to be viewed. (Note: There are several ways to use this screen to sort out the accounts for viewing. Call us and we will try to help narrow down the selection criteria.).



8. Once the fund/account selection has been narrowed down, click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass).

9. Click on the "Print" icon to the left of the print preview icon to print the report.

ROCK HILL SCHOOL DISTRICT THREE
DETAIL ACCOUNT INQUIRY BY FUND/MODIFIER

FY 2016-2017 07/01/2016 TO 06/30/2017

100-111-0410-000-002 Supplies

			BUDGET	YTD AMT	ENC AMT	REM BAL
			1,050.00	692.37	0.00	357.63

DATE	MOD	REFERENCE	JE #, VOUCHER#, or PO#	CHECK#	DEBIT	CREDIT	BALANCE
		BALANCE FORWARD					0.00
08/01/2016	FL	0728 OFFICE DEPOT #1214	31469		101.75		101.75
08/01/2016	FL	0728 OFFICE DEPOT #1214			14.33		116.08
08/01/2016	FL	0728 OFFICE DEPOT #1214			116.33		232.41
08/01/2016	FL	0727 CARSON DELLOSA			40.56		272.97
08/01/2016	FL	0727 RGS Pay			41.40		314.37
08/10/2016	FL	0804 OFFICE DEPOT #1165	31555		4.21		318.58
08/10/2016	FL	0804 OFFICE DEPOT #1170			8.93		327.51
08/10/2016	FL	0804 OFFICE DEPOT #1214			200.38		527.89
08/10/2016	FL	0804 OFFICE DEPOT #1214			71.72		599.61
08/10/2016	FL	0728 OFFICE DEPOT #1214			17.18		616.79
08/15/2016	AP	SC DEPT OF REVENUE & TAXATION	467331	284699	2.84		619.63
10/14/2016	FL	1010 OFFICE DEPOT #1214	32127		36.37		656.00
10/14/2016	FL	1010 OFFICE DEPOT #1214			36.37		692.37
		SUBTOTALS FOR ACCOUNT 100-111-0410-000-002 :			692.37	0.00	
					692.37	0.00	

14.3 Budget Report

1. Click Accounting from the Modules Menu to display the Accounting Menu.

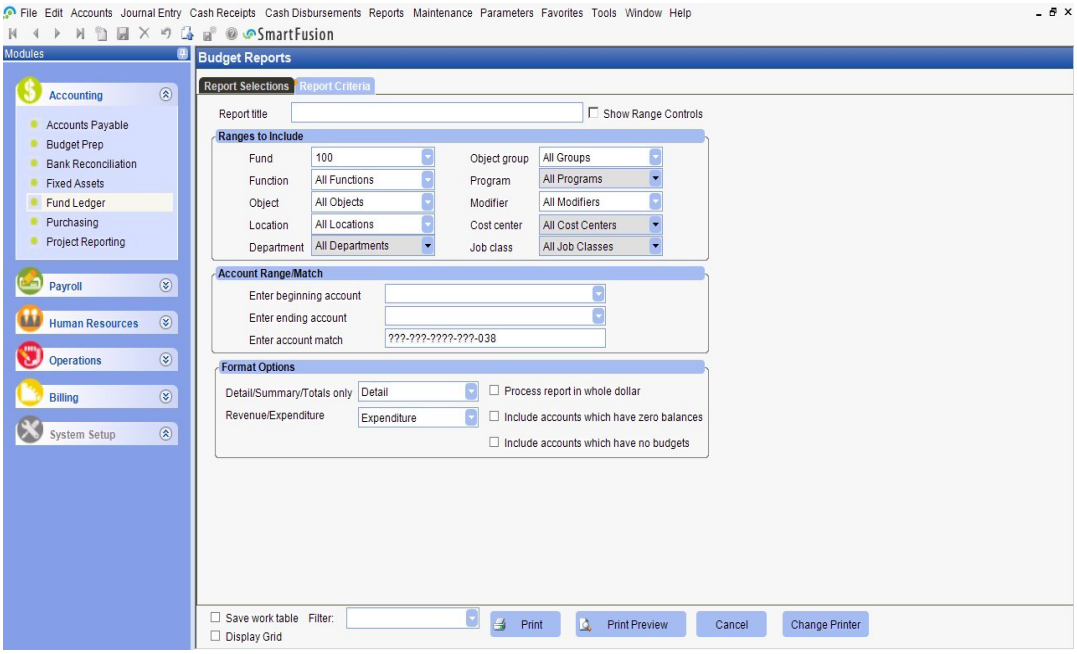
2. Choose the Fund Ledger module.

3. Click Reports from the menu bar then scroll down to select Budget Reports.

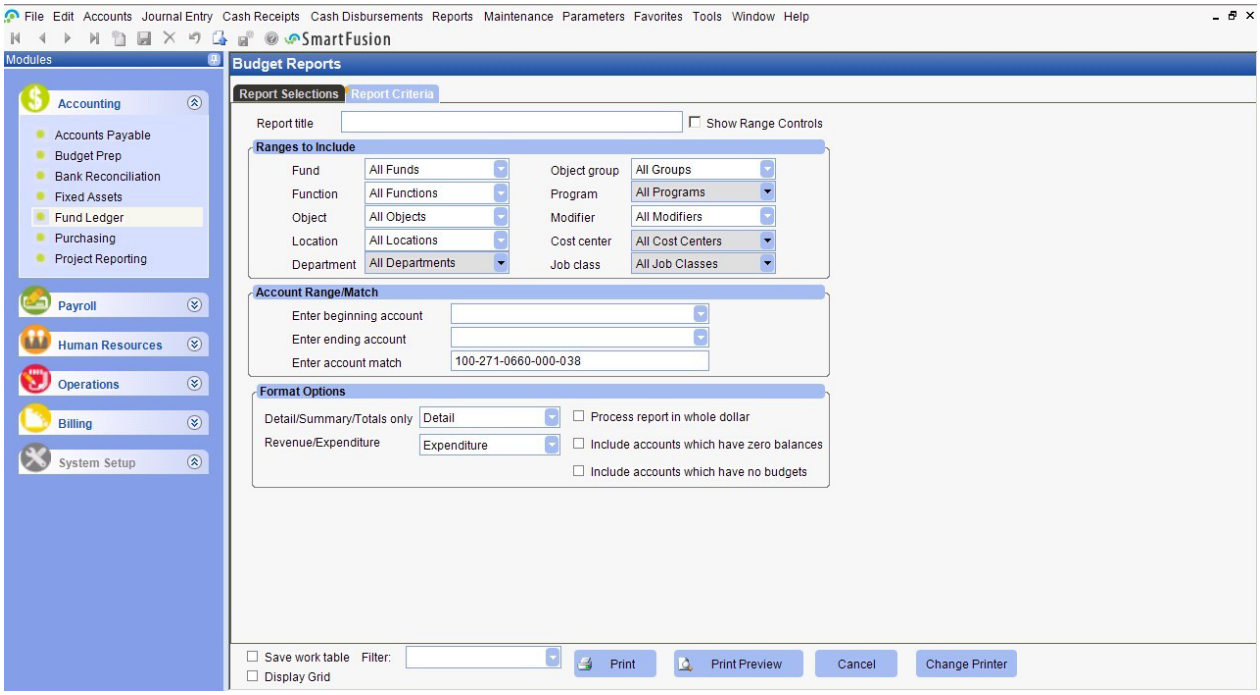
4. Typically, the "Report Selection" information will not need to be modified.

5. Go to Page "2 – Report Criteria".

6. To look at all the accounts in a fund, simply enter the fund number in the Fund Range boxes. For example to look at all general fund accounts for "BC High School" with a 100 modifier.



7. To look at a specific account number, go down to the "Enter account match" box and enter the account number to be viewed. (Note: There are ways to use this screen to sort out the accounts for viewing. Call us and we will try to help narrow down the selection criteria).



8. Once the fund/account number selection has been narrowed down, click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass).

9. Click the "Print" icon to the left of the preview icon to print the report.

FY 2016-2017

ROCK HILL SCHOOL DISTRICT THREE
BUDGET REPORT BY ACCOUNT
CURRENT PERIOD: 01/01/2017 TO 01/31/2017

IDEAL REMAINING PERCENT: 41 %

ACCOUNT	BUDGETED Expenditure	CURRENT Expenditure	YEAR TO DATE Expenditure	ENCUMBRANCE	REMAINING BALANCE	PCT
100-271-0660-000-038 Field Trips	5,000.00	0.00	375.16	0.00	4,624.84	92
	5,000.00	0.00	375.16	0.00	4,624.84	92

14.4 Encumbrance Inquiry Report

1. Click Accounting from the Modules Menu to display the Accounting Menu.

2. Choose the Fund Ledger module.

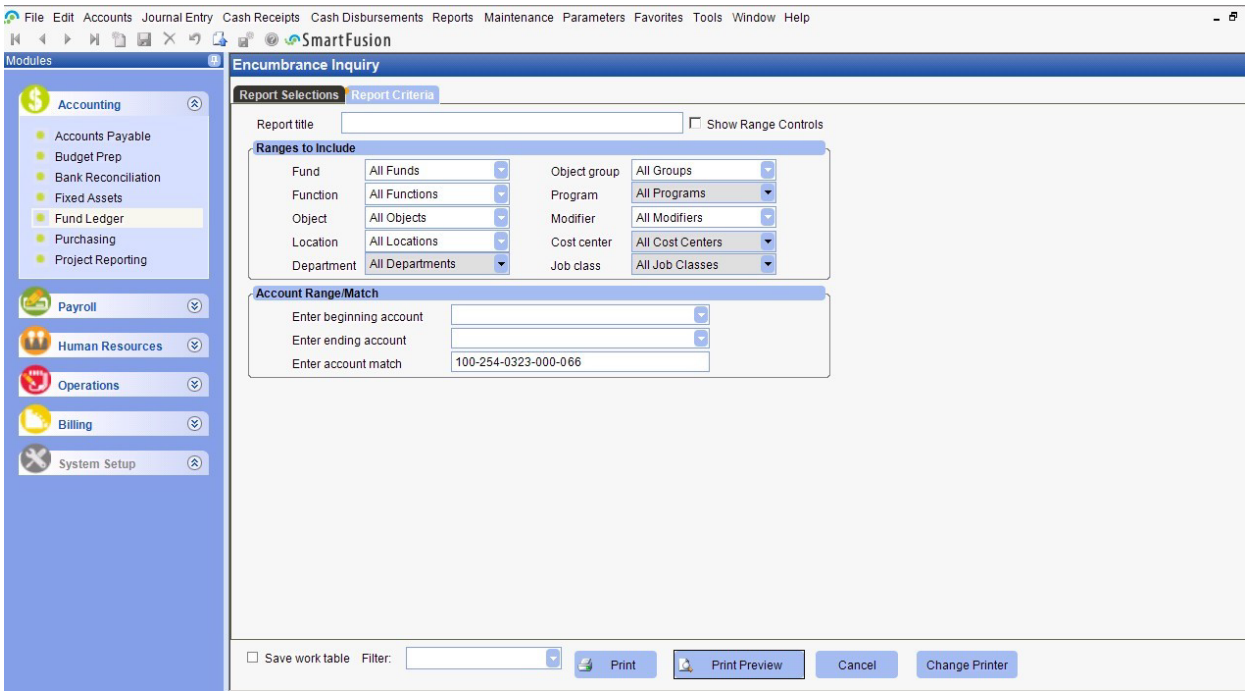
3. Click Reports from the menu bar then scroll down to select Encumbrance Inquiry report.

4. Typically, none of the "Report Selection" information will need to be modified, unless completed purchase orders or requisitions need to be included. In order to see completed and open purchase orders and requisitions, click the box beside the "Include Complete PO's/Warehouse Requisitions."

5. Go to Page "2 – Report Criteria".

6. To look at all the accounts in a fund, simply select the number in the Fund Range box using the drop down menu.

7. To look at a specific account number, go down to the "Enter account match" box and enter the account number to be viewed. (Note: There are several ways to use this screen to sort out the accounts for viewing. Call us and we will try to help narrow down the selection criteria.)



8. Once the fund/account number selection has been narrowed down, click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass).

9. Click the "Print" icon to the left of the preview icon to print the report.

ROCK HILL SCHOOL DISTRICT THREE
DETAIL ENCUMBRANCE INQUIRY BY ACCOUNT NUMBER

FY 2016-2017 07/01/2016 TO 06/30/2017

	BUDGET	YTD AMT	ENC AMT	REM BAL
100-254-0323-000-066 Repairs and Maintenance				
	600,246.95	49,209.57	23,067.72	527,969.66

DATE	PO REQ/REQ	PO/INVOICE	CHECK NO	VENDOR NAME/BILL TO	AMOUNT
07/01/2016	319760	182594		KW ENVIRONMENTAL LLC	11,800.00
07/26/2016	319760	182594	283221	KW ENVIRONMENTAL LLC	-5,900.00
07/01/2016	320508	183027		WILLIAM J CLAYTON II	2,000.00
08/16/2016	320508	183027	284799	WILLIAM J CLAYTON II	-209.00
09/06/2016	320508	183027	285158	WILLIAM J CLAYTON II	-239.00
10/11/2016	320508	183027	285979	WILLIAM J CLAYTON II	-128.00
07/01/2016	320509	183028		THOMAS WANE MARETT	500.00
07/05/2016	320521	183033		PALMETTO SPORTS FLOORS LLC	31,800.00
08/09/2016	320521	183033	284676	PALMETTO SPORTS FLOORS LLC	-15,811.00
11/22/2016	320521	183033	286748	PALMETTO SPORTS FLOORS LLC	-2,109.15
07/01/2016	320683	183183		FORKLIFTS UNLIMITED INC	600.00
08/02/2016	320683	183183	283318	FORKLIFTS UNLIMITED INC	-126.93
11/07/2016	320683	183183	286463	FORKLIFTS UNLIMITED INC	-143.93
07/01/2016	320924	183422		SMART METALS RECYCLING LLC	3,000.00
08/30/2016	320924	183422	285016	SMART METALS RECYCLING LLC	-121.88
10/04/2016	320924	183422	285782	SMART METALS RECYCLING LLC	-1,293.67
12/06/2016	320924	183422	287005	SMART METALS RECYCLING LLC	-549.72
					23,067.72
				TOTAL ENCUMBRANCES :	23,067.72

14.5 Vendor Inquiry

1. Click Accounting from the Modules Menu to display the Accounting Menu.

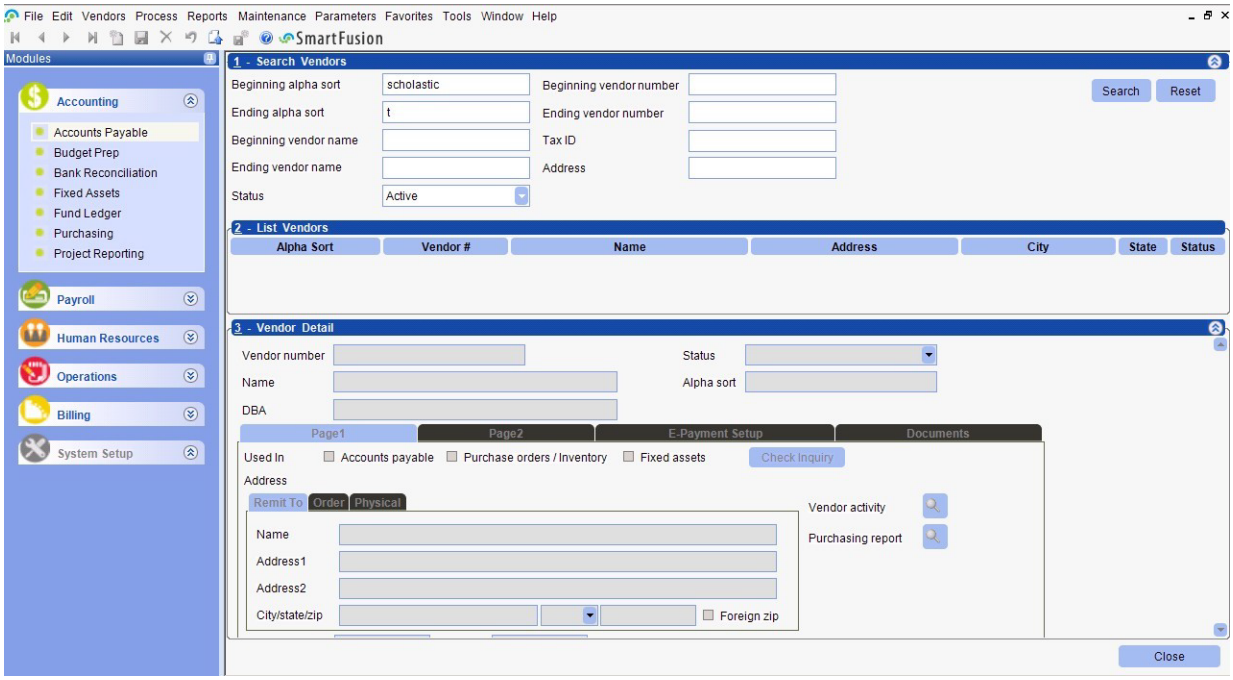
2. Choose the Accounts Payable module.

3. Click Vendors from the menu bar then scroll down to select Vendor Inquiry.

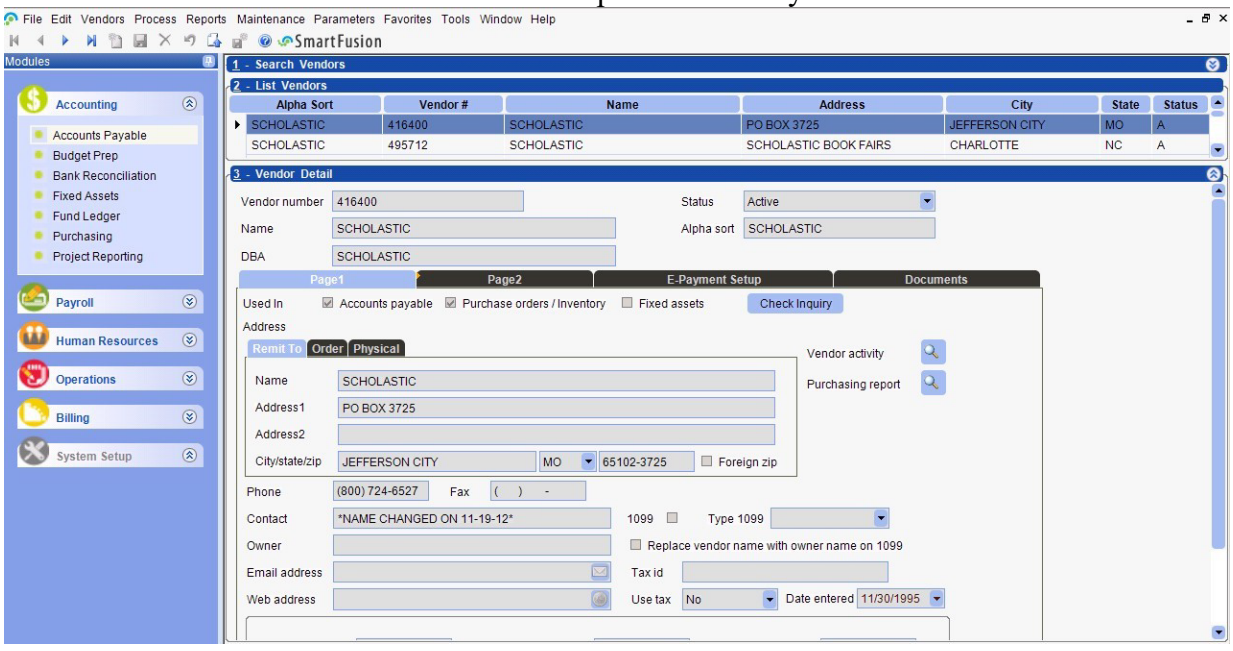
4. In the **Beginning Alpha Sort box**, type in the first several letters of the vendor for example alpha sort SCHOL, (for Scholastic Inc.)

5. In **Ending Alpha Sort**, type the first letter that would come next in the Alphabet (T in this case).

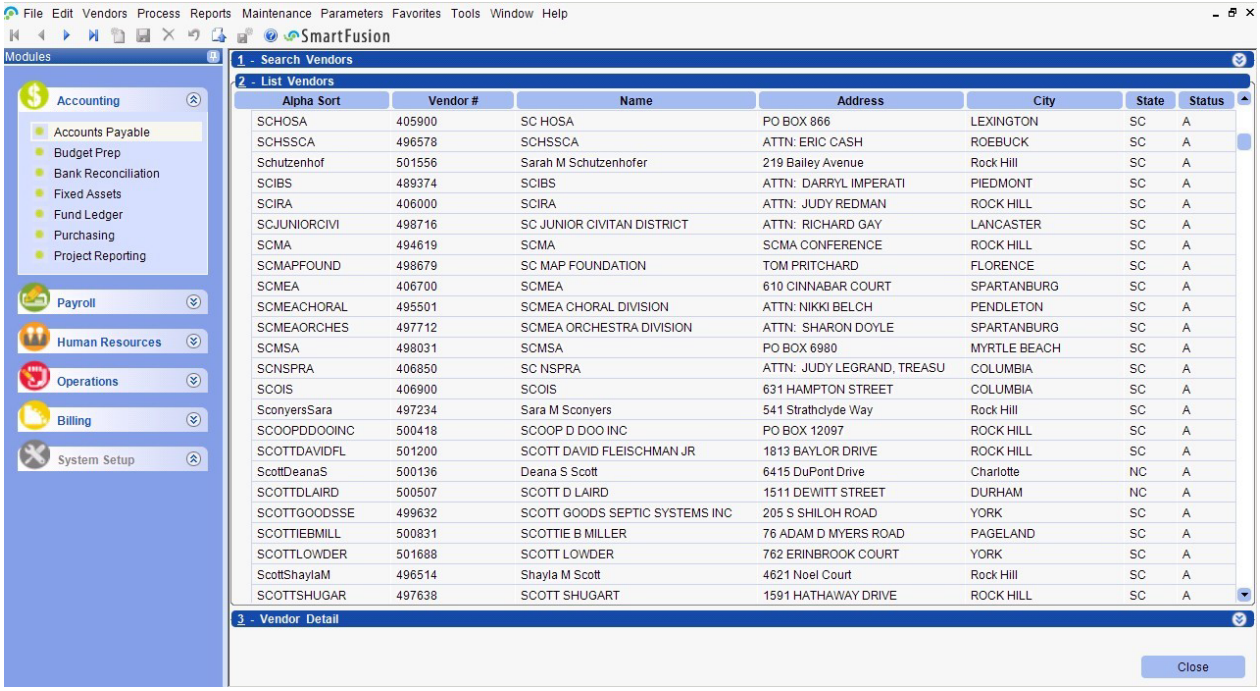
6. Instead, if the vendor number is known, put the number in the **Beginning Vendor Number** and the **Ending Vendor Number**. This will pull up the screen for the vendor associated with that vendor number.



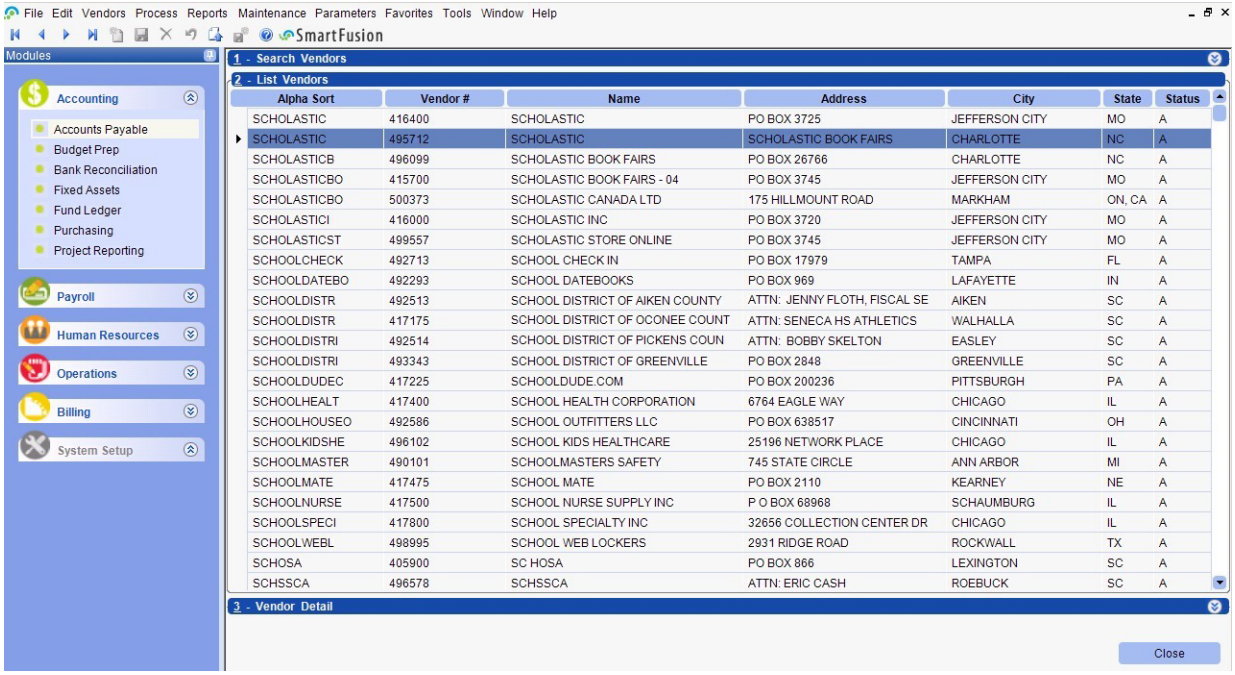
7. Then Click on the "Search" tab in the top right of the page. The information that comes up will not always be the desired vendor.



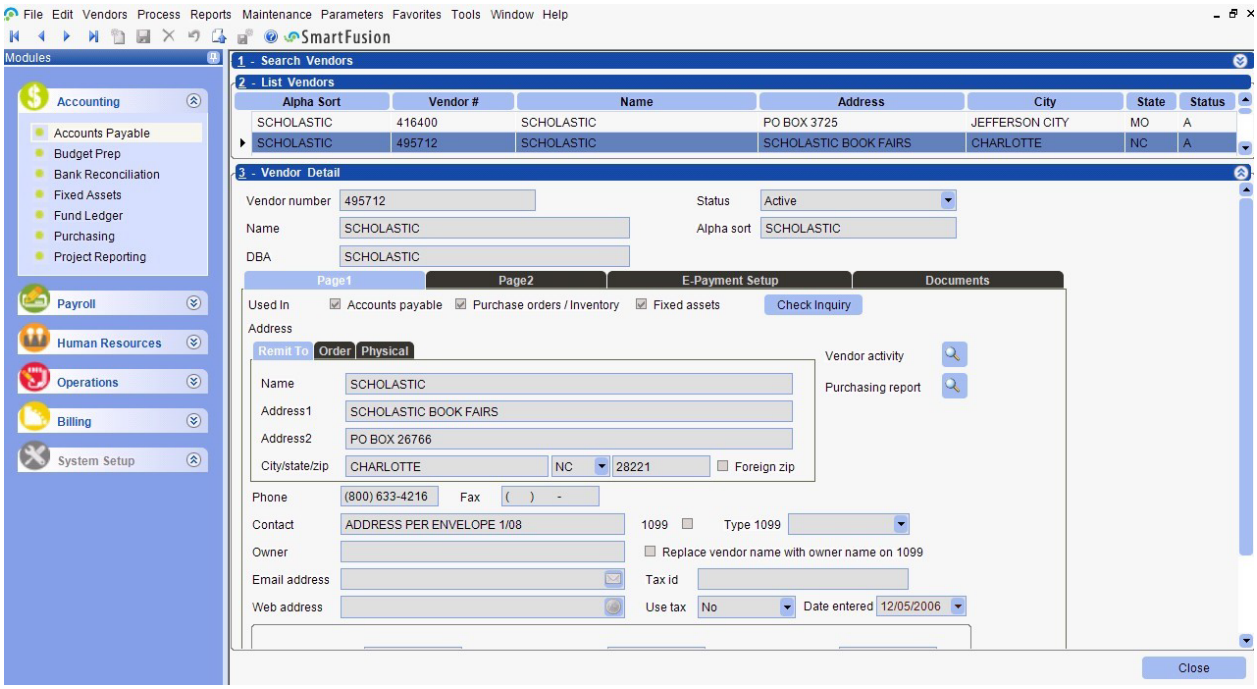
8. Expand the 3 arrows pointing upward on the right side of the screen to show more vendor choices.



9. Highlight the desired vendor by clicking on it.



10. Click the three arrows pointing downward in the bottom right of the screen to expand the vendor detail information. Use the blue scroll bar to the right to move up and down within the page.

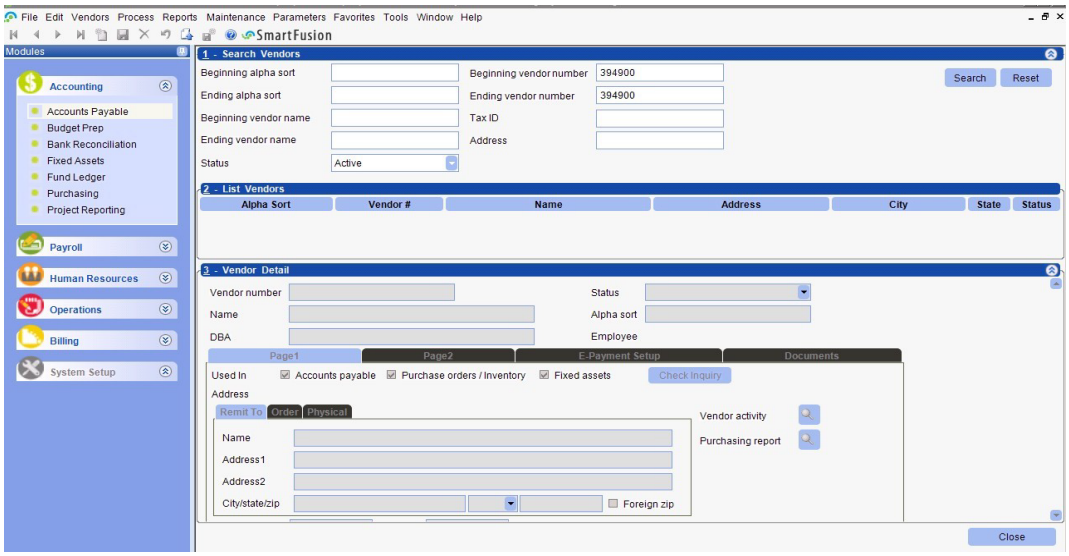


14.6 Vendor Activity Report

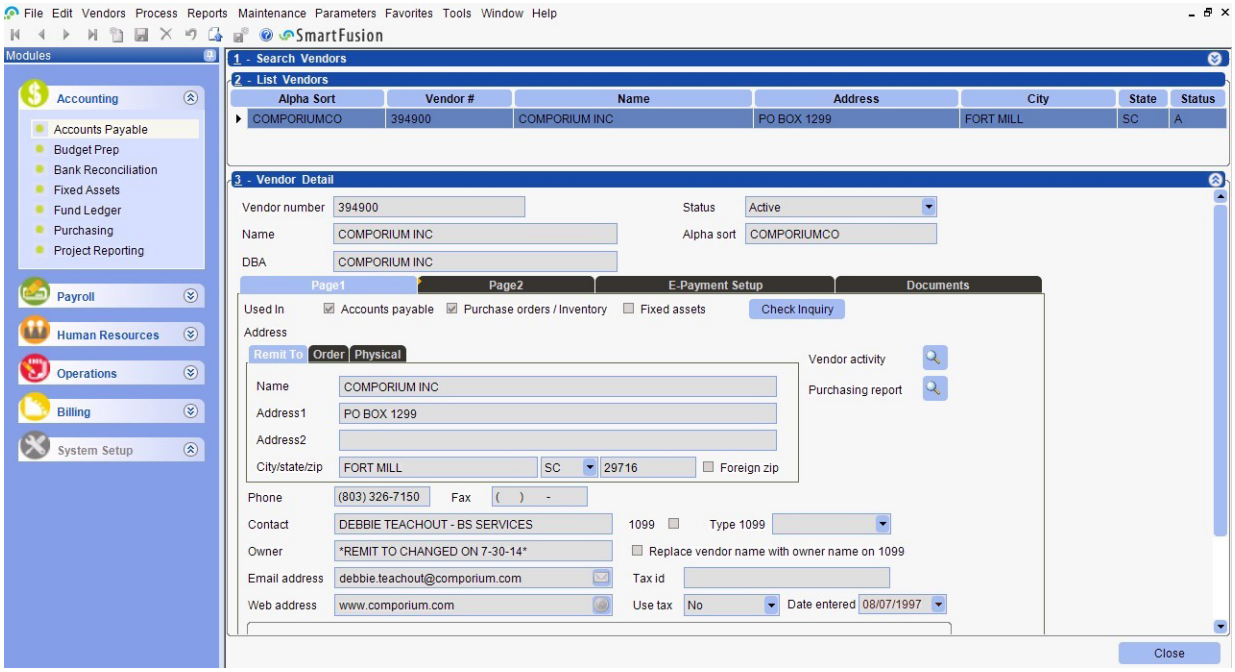
1. Do Vendor Inquiry *(see section 14.5 of SMARTFUSION Inquiry & Reporting).*

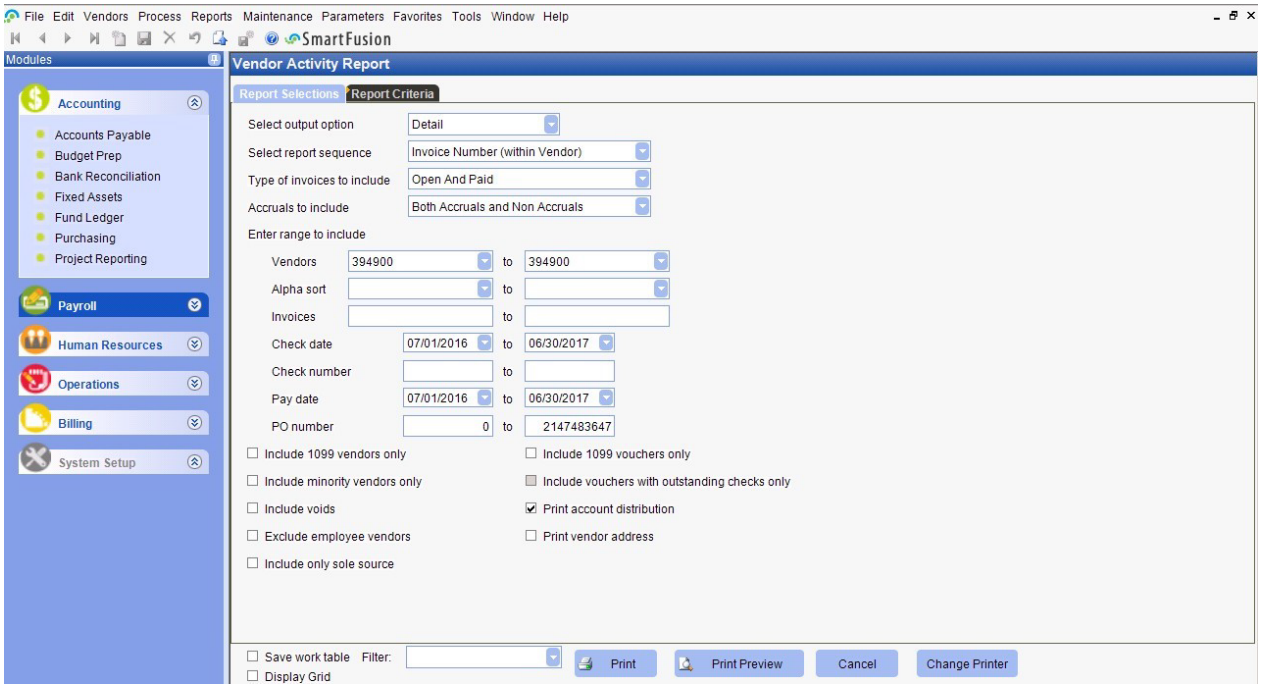
2. The screen below shows how to select a vendor when the vendor number is known.

3. Click on the Search tab at top right of the screen.



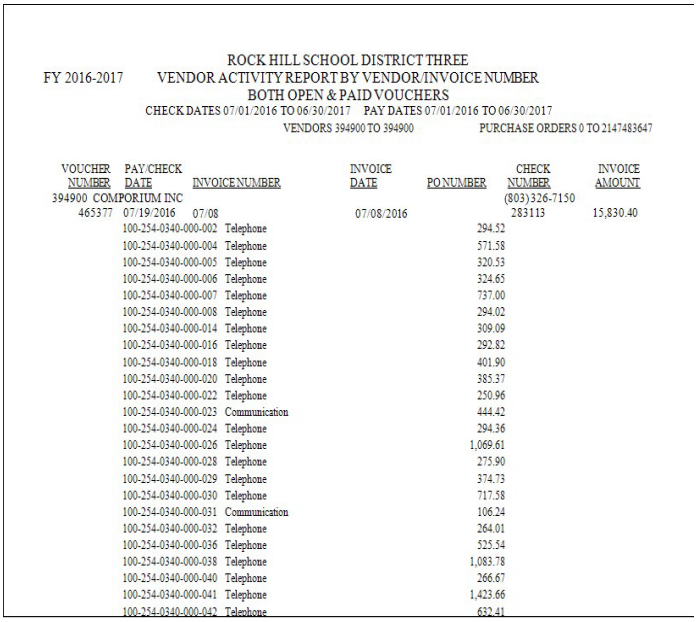
4. Click Vendor Activity tab on the right side of the screen.





5. Choose "Invoice Number" from the drop down box next to "Select report sequence."

6. Click on "Print Preview" at the bottom of the screen.



ROCK HILL SCHOOL DISTRICT THREE
FY 2016-2017 VENDOR ACTIVITY REPORT BY VENDOR/INVOICE NUMBER
BOTH OPEN & PAID VOUCHERS
CHECK DATES 07/01/2016 TO 06/30/2017 PAY DATES 07/01/2016 TO 06/30/2017
VENDORS 394900 TO 394900 PURCHASE ORDERS 0 TO 2147483647

VOUCHER NUMBER	PAY/CHECK DATE	INVOICE NUMBER		INVOICE DATE	PO NUMBER	CHECK NUMBER	INVOICE AMOUNT
394900 COMPORIUM INC						(803)326-7150	
465377	07/19/2016	07/08		07/08/2016		283113	15,830.40
	100-254-0340-000-002		Telephone			294.52	
	100-254-0340-000-004		Telephone			571.58	
	100-254-0340-000-005		Telephone			320.53	
	100-254-0340-000-006		Telephone			324.65	
	100-254-0340-000-007		Telephone			737.00	
	100-254-0340-000-008		Telephone			294.02	
	100-254-0340-000-014		Telephone			309.09	
	100-254-0340-000-016		Telephone			292.82	
	100-254-0340-000-018		Telephone			401.90	
	100-254-0340-000-020		Telephone			385.37	
	100-254-0340-000-022		Telephone			250.96	
	100-254-0340-000-023		Communication			444.42	
	100-254-0340-000-024		Telephone			294.36	
	100-254-0340-000-026		Telephone			1,069.61	
	100-254-0340-000-028		Telephone			275.90	
	100-254-0340-000-029		Telephone			374.73	
	100-254-0340-000-030		Telephone			717.58	
	100-254-0340-000-031		Communication			106.24	
	100-254-0340-000-032		Telephone			264.01	
	100-254-0340-000-036		Telephone			525.54	
	100-254-0340-000-038		Telephone			1,083.78	
	100-254-0340-000-040		Telephone			266.67	
	100-254-0340-000-041		Telephone			1,423.66	
	100-254-0340-000-042		Telephone			632.41	

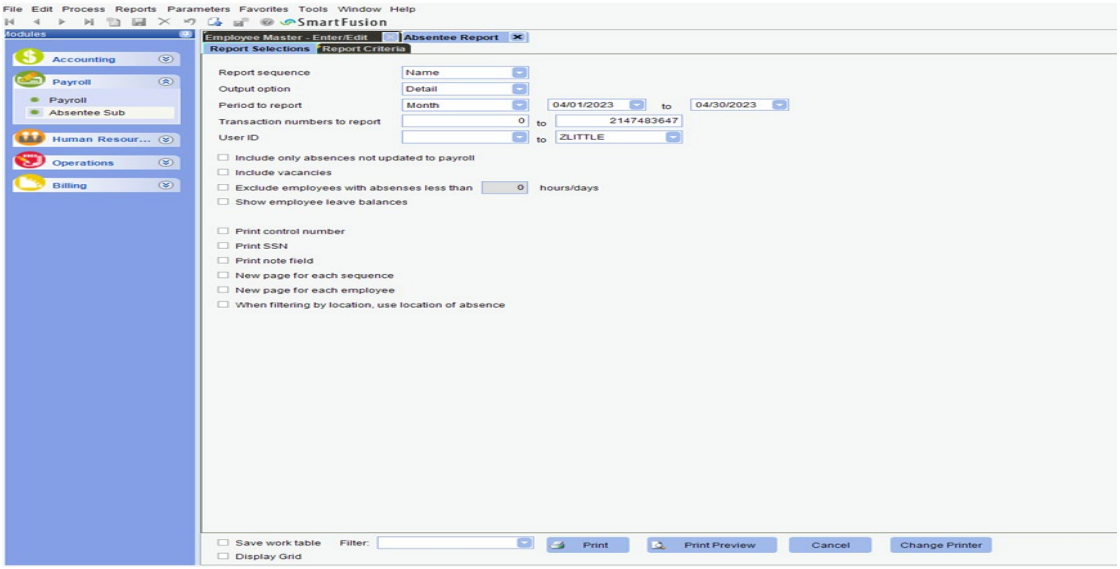
7. Click "Print" to print the report.

14.7 Payroll Absentee Report

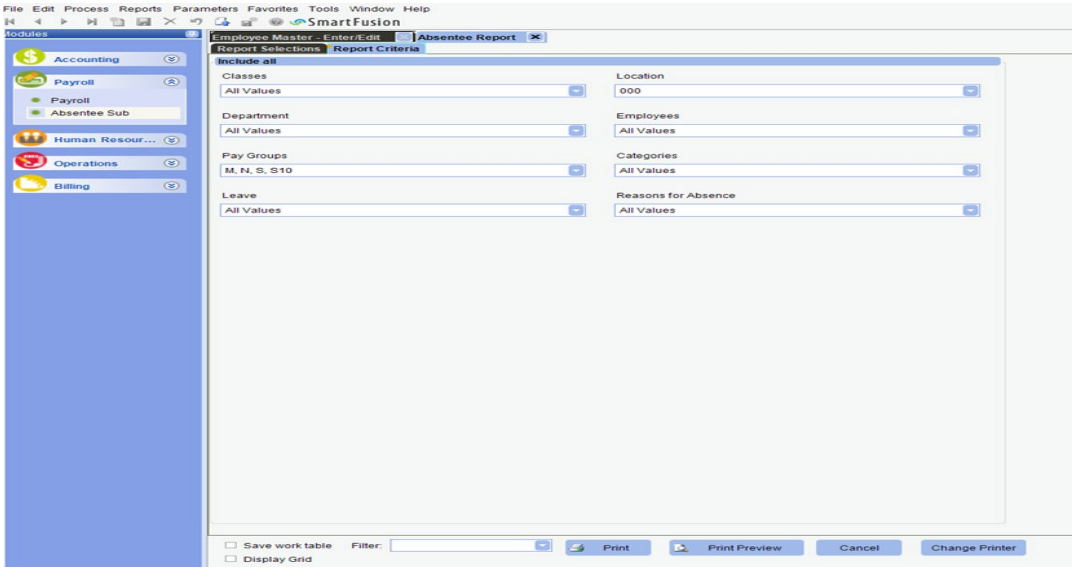
1. From the Modules Menu click on Payroll, scroll down to select Payroll then select Absentee Sub.

2. From the menu bar, click on Reports and choose Absentee Report.

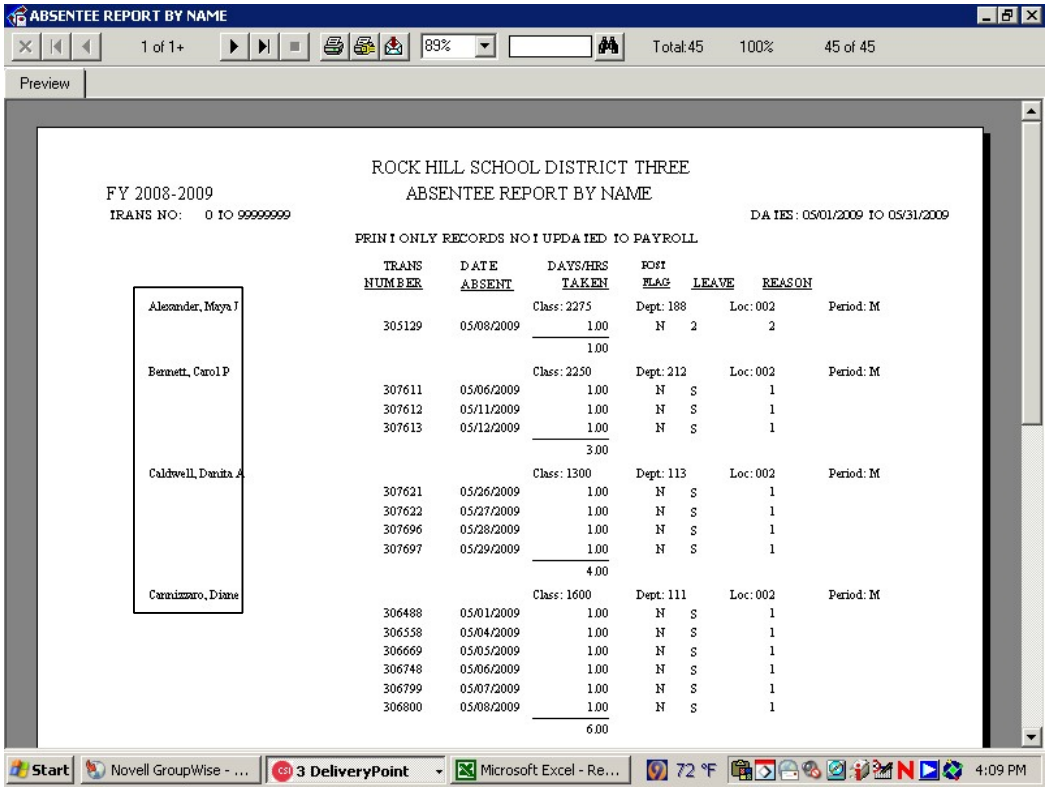
3. On the Report Selections Tab, next to "Period to Report" type in the desired period such as the first and last day of the month. Remove the check in the box next to "Include only absences not updated to payroll."



4. On the Report Criteria tab click on the Locations drop down and then click on your school's location code to highlight it. Under Pay Groups, select groups M, N, S, and S10.



5. Click “Print Preview” at the bottom of the screen to view report. This will provide a report of absences entered in SMARTFUSION for the period selected.



General Records Retention Schedule for School District Records Revised 2026

South Carolina Department of Archives and History

Archives and Records Management Division

8301 Parklane Road

Columbia, South Carolina 29223

Introduction

The Archives and Records Management Division of the Department of Archives and History has prepared this general retention schedule to give South Carolina's school districts the authorization to retain and dispose of common records. The schedule lists the permanently valuable records, which should be properly protected, and provides a timetable that will allow records custodians to regularly dispose of records of non-permanent value. In preparing the schedule, the Division consulted with representatives from various school districts. This general schedule supersedes all general and specific schedules approved previously for the same records series.

Statutory authority

Section 30-1-90(B) of the Code of Laws of South Carolina, 1976, as amended, within the South Carolina Public Records Act, authorizes the Department of Archives and History to issue general schedules for records series common to agencies and subdivisions. Agencies and subdivisions must be allowed to opt out of these general schedules and proceed pursuant to the provisions of subsection (A) in the establishment of specific records schedules.

Definitions

A records retention schedule describes one or several records series, shows the length of time the records should be retained, and indicates their final disposition. Schedules are of two types—specific and general.

- Specific Records Retention Schedules — These schedules are prepared and approved by the Department of Archives and History specifically for records that are unique to your school district; your school district's name will appear on these. To review or create specific schedules, contact the Records Management Division at 803-896-6128 or rm@scdah.sc.gov.

- General Records Retention Schedules — These schedules are issued by the Department of Archives and History and may be used as needed by any school district. The titles and descriptions of record series listed in the general schedule may not exactly reflect the titles and descriptions you use. When a general schedule applies to records already covered under a specific schedule, the general schedule will supersede the specific schedule unless you wish to opt out of using the general schedule. School districts may also create additional specific schedules to use instead of the general schedules if the existing general schedule description or retention does not meet their records needs or to avoid conflict with other laws and regulations.

General schedule format

Each record retention schedule listed in the general schedule is presented in the following format:

- Part A — Record series number and series title: The first line includes the individual retention schedule number and the title most commonly used by school districts for each record series. A record series is a group of related records that share a common purpose, subject, or function.
- Part B — Description: A short statement describing the use and informational content of the record series. In many cases, the description also specifies the office that creates the series.
- Part C — Retention: Indicates the minimum length of time that records should be retained by the school district before their final disposition can take place.

Application of general schedule

- This schedule may be used by the following school district departments, offices, and functions: administrative, finance, food services, health services, payroll, personnel, student records, and transportation. Any office may use the retention schedules in Administrative subarticle 1, as applicable.
- This schedule may be used by state-supported public charter schools as defined by the South Carolina Charter Schools Act of 1996.
- This schedule cannot be used by:
    - any counties, municipalities, special purpose districts, and any quasi-governmental subdivisions. The Department of Archives and History issues separate general schedules for counties, municipalities, and special purpose districts.
    - any department of the state; any state board, commission, agency, and authority; any public or governmental body of the state; any organization, corporation, or agency supported in whole or in part by public funds or expending public funds, including committees, subcommittees, advisory committees, and any quasi-governmental body of the state. The Department of Archives and History issues separate general schedules for state government records.
    - any state-supported college, university, technical college, and any affiliated institutions. The Department of Archives and History issues separate general schedules for state-supported colleges and universities.
- Before using this general schedule, you should contact your school district records officer, who should coordinate all activities relating to the retention and disposition of school district records and function as a liaison with the Department of Archives and History in administering the school district's records management program.

How to use the general schedule

1. Study the general schedule and compare it with your specific schedules, if you have any, to determine which schedules you will use. If you wish to use your specific schedules instead of the general schedule, follow the established procedure for those specific schedules.
2. Locate and examine all your records.
3. Match each records series with the title and description on the general schedule. The general schedule titles may not reflect exactly the titles you use; however, the record content should be the same as the general schedule description.
4. Follow the records disposition process outlined below, which should be carried out periodically - at least once a year – using the forms located at https://scdah.sc.gov/records-management/forms:
    a. Non-permanent records: Complete a Report on Records Destroyed Form (ARM-11) and submit it to the Records Management Division at rm@scdah.sc.gov.
    b. Permanent (archival) records: After your permanently valuable records become inactive, you should transfer them to an archival repository. The Department of Archives and History may accept the transfer of school district records with a permanent retention on a case-by-case basis. Contact the Records Management Division for further instructions.

Explanation of terms used in retention statements

- "Until no longer needed for reference" — Records are to be kept until you decide they have no further reference value.
- "Permanent." — Records are to be transferred to an archival repository for permanent retention. Permanent paper records that have been microfilmed or digitized must also have a secure back-up copy.
- "'X' years, destroy." — Records may be destroyed x number of years after creation, provided any administrative, legal, and fiscal retention requirements have been met.
- "Record Version" – Records created by one entity and forwarded to another entity for administrative purposes will have different retention requirements based on the use of those records. The record version will be retained permanently by the Department of Archives and History.

Special provisions

- Opting out — You may opt out of using general schedules and continue to use already approved specific schedules that cover the same records as the general schedules. You may also opt out of using general schedules if you wish to establish new specific schedules instead for the same records. Submit a General Schedule Opt-Out Form (ARM-18) to the Records Management Division at rm@scdah.sc.gov.
- Confidential and restricted records — Records officers and records custodians should ensure that confidential records are securely filed, accessed, and disposed of to prevent unauthorized access.
- Exceptions to minimum retention periods — This general schedule establishes minimum retention periods for the official copy of your records. Although most records can be destroyed when their minimum retentions have been met, you may need to keep some records longer to satisfy specific requirements. Be sure those requirements have been met before you dispose of those records.
- Copies — This general schedule does not cover copies of records, which you may have made for convenience, information, or duplication. If you have duplicate copies of records in any format, you must deem one version as the official version to be covered by the retention schedule. You should destroy all other copies when they are no longer referenced or used. The destruction of copies does not need to be reported on the Report on Records Destroyed Form (ARM-11).
- Non-Records – This general schedule covers the official version of records, and certain materials do not need to be retained as records under the disposition requirements of this schedule. Such materials include: (1) catalogs, trade journals, and other publications received that do not require official action and do not document department activities; (2) stocks of blank stationery, blank forms, or other surplus materials that are not subject to audit and have become obsolete; (3) transitory records, depending on the context, which are temporary records created for short-term internal purposes that may include, but are not limited to: a) routing slips, voice-mail, and phone messages; b) miscellaneous notices or memoranda; c) information received as part of a distribution list or e-mail message received from listservs and other Internet sources, solely for reference; d) preliminary drafts of letters, memoranda, or reports, and other informal materials that do not record decisions; e) documents that are superseded or updated (may not include official records, newsletters, etc.); f) unsolicited advertising materials; g) information in a form used for casual communication of a transitory nature; h) general correspondence pertaining to scheduling a event with no long-term value. These kinds of materials may be disposed of when no longer needed for reference and without documentation of destruction.
- Format – This general schedule covers records based on their informational content rather than the medium in which they are stored. Born-digital records refer to materials that are created in an electronic format, such as a Word or Excel document. Digitized records are

those created in paper format that are converted into a digital format and stored electronically, such as a PDF document. To convert paper records to digital format, you must complete and submit an Authorization for Disposal of Original Paper Records Stored as Digital Images Form (ARM-13) to the Records Management Division at rm@scdah.sc.gov. This form will designate the electronic copy as the official version of the record. Electronic records with long-term (10 years or more) or permanent retention, must have a secure off-site back-up. Microfilm may be substituted for the original records if the microfilm meets the state standards in regulations as outlined in Chapter 12, Article 200 of the Code of Laws of South Carolina, 1976, as amended. To convert paper records to microfilm, you must complete and submit a Microfilm Quality Certification for Records Disposition Form (ARM-12). Permanent microfilmed records must have a duplicate security copy stored in a separate location. These forms are located at https://scdah.sc.gov/records-management/forms.

- Social media and email programs – These are platforms used to convey information. The information produced or shared within the platforms by a public body is considered a public record. The retention of the records contained on these platforms is based on the informational content and may be covered under several retention schedules. There is no single retention period for email. The retention of email is based on the informational content and the organizational position of the author. Social media is addressed in the State Administrative General Retention Schedule as well as under the Administrative subarticle for state colleges and universities, school districts, and local governments.
- Ownership of official records – This general schedule covers records created, owned, and in the possession of school districts. Records stored in non-school district-administered databases may not be the official version of the record covered by the general schedule. Records stored in other databases not managed by the school district, such as federal databases where state and/or local entities input data, are not considered the official version of the record. School districts should also store these records in a school district-managed server or database where the accessibility, retention, and destruction of the official version is managed by the school district.

Contacting the Records Management Division

For any questions regarding the use of these general schedules or to arrange a records management training session, please contact the Records Management Division at 803-896-6128 or rm@scdah.sc.gov.

Subarticle 1. Administrative

SD-1-01. Basic Education Data System Survey

A. Description: Employee personnel questionnaire to all principals and staff of elementary and middle schools, generated by the South Carolina Department of Education. Information includes school identification number, school name, school address, grade span, employee Social Security number, years of experience, certificate number, age, educational level, and salary.

B. Retention: Until superseded and/or until no longer needed for reference; destroy.

SD-1-02. Blueprints and Maps of School Buildings

A. Description: Records documenting the physical structure of school buildings and related equipment. Information includes site plans, geological/topographical maps of site areas, and maps of city services.

B. Retention: Permanent.

SD-1-03. Committee Meeting Minutes

A. Description: Minutes taken at meetings of committees that report to the school board on areas of specialized study. Types of committees include, but not limited to, finance, budget, personnel, fundraising, facilities, disciplinary hearings, and curriculum and instruction. Information consists of written minutes, including, but not limited to, the date, time, and place; attendees recorded as either present or absent; substance of all matters proposed, discussed or decided, and any votes taken; and any other information requested by a member to be reflected in the minutes. May include discussions and decisions made in closed executive sessions that are subject to South Carolina Code 30-4-70, of the South Carolina Freedom of Information Act. Also included are informational attachments which are closely related to the meeting minutes.

B. Retention: Permanent.

SD-1-04. Deeds

A. Description: Documents deeds to school property. Information includes grantor; grantee; location; description of land; monetary consideration; encumbrances; signatures of grantor, notary, and witnesses; and date recorded.

B. Retention: Permanent.

SD-1-05. Family Educational Rights and Privacy Act (FERPA) Notices

A. Description: Records containing annual Family Educational Rights and Privacy Act (FERPA) notice signed by guardians acknowledging that they have received information on FERPA. Information includes regulation and statutes related to FERPA; listing of information represented as “directory information;” and signatures from the student or parent/guardian and representatives from the school or school district.

B. Retention: 1 year; destroy.

SD-1-06. Federal Project Files

A. Description: Records federal money spent as approved by the State Department of Education. Types of documents include grant application, project approval letter, and budget reports.

B. Retention: 6 years after completion of activity for which funds were used; destroy.

SD-1-07. Freedom of Information Files

A. Description: Files created in response to requests made under the South Carolina Freedom of Information Act (FOIA) and used to document requests and track responses. Information includes original request; requestor's address, telephone number, and name; date of reply; copy of the reply as well as any related correspondence; billing information; and supporting documents regarding the request which may include exempt, redacted information.

B. Retention: 1 year and until no longer needed for reference; destroy.

SD-1-08. General Correspondence and Subject Files

A. Description: Incoming and outgoing correspondence to and from the office with students, parents, businesses, other government offices, and citizens. Also includes reports, technical papers, studies, reference materials, and other records created or received in the general administration of a program or in the management of the office. For the purposes of retention scheduling, the files are broken down as follows:

(1) Policy and program records. These records document the formulation and adoption of policies and procedures and the implementation or management of the programs or functions of the office or department. Included are such records as correspondence with citizens and government officials regarding policy or procedures development or program administration; annual or ad hoc narrative or statistical reports on program activities, achievements or plans; organizational charts and mission statements; studies regarding department or office operations; circular letters, directives or similar papers addressed to subordinate units or staff concerning policies, procedures, or programs; and records related to significant events in which the department or office participated. Records may include photographs, published material, audio tapes, or other record forms.

(2) General administrative records. These records are of a general facilitative nature created or received in the course of administering programs. Included are such records as correspondence of a routine or repetitive type, such as requests for information; reference materials, sometimes of a technical nature, used, but not created by, the office; daily, weekly, or monthly office activity reports which are summarized in annual reports or which relate to routine activities; personnel data on office staff which are duplicated in Personnel Office files; daily or weekly work assignments for office staff; suspense or follow-up files which duplicate copies of papers filed elsewhere; circular letters, directives, or similar papers received from other offices; and rough drafts or notes created in compiling reports or studies.

(3) General housekeeping files. These records are of a general "housekeeping" nature created or maintained by an office, which do not relate directly to the primary program responsibility of the office. Included are such records as charitable fundraising drive materials; custodial services requests; emergency evacuation procedures; notices of holidays; parking assignment lists; telephone installation requests; and lists showing the distribution of keys.

B. Retention:

(1) Policy and program records: Permanent.

(2) General administrative records: 5 years, destroy.

(3) General housekeeping files: Until no longer needed for reference; destroy.

SD-1-09. Insurance Policies Files

A. Description: Documents school district insurance policies concerning group hospital insurance, automobile liability, fire and extended coverage, and tort liability. Records include certificates of insurance which list effective policy dates, policy types, policy number, name and contact information of insurance company, names of entity insured, amounts of coverage, rates, and other related information. Contents may also include renewals, changes, copies of policies, correspondence, information from insurance seminars, and a listing of office contents and their values.

B. Retention: Until renewal of policy and no longer needed for reference; destroy.

SD-1-10. Media Center Records

A. Description: Records used in the operation of the media center program. Information includes shelf list, list of materials available in media center, computer information on school/books/user/return date, security bars and codes, center instructional schedules, equipment schedules, fee documentation, and end of year inventory reports.

B. Retention: Until no longer needed for reference; destroy.

SD-1-11. Records Management Files

A. Description: Files related to a school district's records management program. Included are records retention schedules, guidelines, information concerning records inventory and scheduling, records transfers, microfilm applications, disposal notices, and other related data. The record version of this series is scheduled to be retained permanently by the Department of Archives and History.

B. Retention: Until superseded and no longer needed for reference; destroy.

SD-1-12. School Board Meeting Agendas and Agenda Packets

A. Description: Agendas and related packets containing items of business to be discussed in school district board meetings. Information includes date, time, and location of meeting; agenda for meeting; names of persons to address board members; items submitted for consideration; and order and description of proposed business.

B. Retention: Permanent.

SD-1-13. School District Board Meeting Minutes

A. Description: Proceedings of the monthly meetings of the school district board. Information includes written minutes, including, but not limited to, the date, time, and place; attendees recorded as either present or absent; substance of all matters proposed, discussed or decided, and any votes taken; and any other information requested by a member to be reflected in the minutes. May include discussions and decisions made in closed executive sessions that are subject to South Carolina Code 30-4-70, of the South Carolina Freedom of Information Act. Also included are informational attachments which are closely related to the meeting minutes.

B. Retention: Permanent.

SD-1-14. School District Board Meeting Recordings

A. Description: Audio/video/digital recordings of school district board meetings used to prepare written versions of the school district board minutes. Information includes date, time, and place; attendees recorded as either present or absent; substance of all matters proposed, discussed or decided and any votes taken; and any other information requested by a member to be reflected in the minutes. May include discussions and decisions made in closed executive sessions that are subject to South Carolina Code 30-4-70, of the South Carolina Freedom of Information Act.

B. Retention: 2 years; destroy, provided written versions of the minutes have been produced.

SD-1-15. Social Media Comments and Messages

A. Description: Series consists of comments and messages authored by school district employees or members of the public. Used by school districts to respond to public inquiries, complaints, and comments. Materials include, but not limited to, comment threads, direct messages, and replies.

B. Retention: 5 years; destroy.

SD-1-16. Social Media Posts, Photographs, and Events

A. Description: Social media sites (Facebook, Twitter, YouTube, Instagram, etc.) used by school districts to provide information to the public, including, but not limited to, information about programs, services, activities, events, and exhibits. Materials published on social media may include photographs or other illustrations, videos, school district publications, social media posts, flyers, announcements, and any other content created by personnel. Additional information may include the date and time a post is made, as well as what platform on which the post is published.

B. Retention: Permanent.

SD-1-17. South Carolina High School League Student Eligibility Files

A. Description: Documents student eligibility to participate in sanctioned athletic events. Information includes league handbook, birth certificate, parent permission/physical form, certificate of eligibility, interscholastic completion eligibility reporting form, high school league passes form, form A for transfer student, request for hardship eligibility, copies of student permanent record cards, report cards, and league directory information.

B. Retention:

(1) League Directory/Handbook: Until superseded; destroy.

(2) Other records: 5 years; destroy.

SD-1-18. Student Handbooks/Parent-Student Handbooks

A. Description: Guidelines published annually and distributed to students and parents outlining the district's policy regarding rules, discipline, school year calendar, district programs, and other information

B. Retention:

(1) School-level handbooks: One copy of each school's handbook. Permanent.

(2) District-level handbooks: One copy of handbook for each year. Permanent.

SD-1-19. Volunteer Files

A. Description: Used to maintain demographic and emergency information on volunteers. Records include applications; volunteer dates; description of volunteer services; volunteer name, address, telephone number, Social Security number, and date of birth; emergency contact name and phone number; release of liability; and any related information.

B. Retention: 3 years after rejection or termination of volunteer service; destroy.

SD-1-20. Websites

A. Description: Series consists of all web pages produced by and for school districts for the purpose of disseminating information. Such information includes, but not limited to, school district publications, information about programs, services, activities, and events.

B. Retention: Permanent.

Subarticle 2. Finance/Accounting

SD-2-01. Accounts Payable Check Registers

A. Description: Documents check payments to vendors/contractors for services/materials sold to the school district. Information includes name, date, check number, and amount.

B. Retention: 3 years; destroy.

SD-2-02. Annual Budgets

A. Description: Records documenting projected receipts and expenditures from various offices. Approved budget appropriations are listed for each department.

B. Retention: Permanent.

SD-2-03. Audit Reports

A. Description: Reports documenting the annual audit of 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 of revenue and expenditures, cash balances, and statement of account by type.

B. Retention: Permanent.

SD-2-04. Balance Sheet

A. 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.

B. Retention: 5 years; destroy.

SD-2-05. Banking Records

A. Description: Cancelled checks and deposit slips written by the school district along with the statements issued by the bank. Records consist of checks, including date, to whom paid, amount, check number, and authorized signature; bank statements, including list of checks for one month period, dates, beginning balance, and ending balance; and deposit slips, including date, amounts of deposits, and total deposit.

B. Retention: 5 years; destroy.

SD-2-06. Bid Files

A. Description: Documents bids submitted by vendors for products or services to be purchased or used by the school district. Records include correspondence, request for proposal documents, bid notice, sealed bids, specifications, audit requirements, rejected bids, approved bids, contract awards, terms of contract, and related information.

B. Retention:

(1) Rejected bids: 1 year after bidding process; destroy.

(2) Winning bids: 3 years after termination of contract; destroy.

SD-2-07. Budget Status by Location

A. Description: Records to inform each school of budget status. Information includes budget for expenditures, year-to-date expenditures, and budget balances.

B. Retention: 3 years; destroy.

SD-2-08. Budget Transfers

A. Description: Forms documenting the transfer of funds from one account to another within the same department or school. Information includes account number, description, debit amount, and credit amount.

B. Retention: 2 years; destroy.

SD-2-09. Capital Project Records

A. 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 of originator, approval, and date.

B. Retention: Permanent.

SD-2-10. Certified Staff Listing

A. 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.

B. Retention: Until superseded; destroy.

SD-2-11. Chart of Accounts

A. Description: Form 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. This information is retained permanently in the Superintendent's Ledgers as accounting code data to access ledger information.

B. Retention: 5 years; destroy.

SD-2-12. Employee Travel Records

A. Description: Vouchers prepared for pre-authorization and reimbursement of employee travel. Information includes name, address, Social Security number, department, estimated amounts, and amount to be reimbursed.

B. Retention: 3 years; destroy.

SD-2-13. Expenditure Report

A. 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.

B. Retention: 2 years; destroy.

SD-2-14. Fixed Assets Inventory

A. Description: This series provides an inventory of fixed assets (office equipment, furniture, motor vehicles) for each department. Information includes school, district, item number, item description, and funding source.

B. Retention: Until superseded; destroy.

SD-2-15. General Budget Preparation Records

A. 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, memoranda, and correspondence.

B. Retention: 3 years; destroy.

SD-2-16. General Ledgers (Superintendent's Ledgers)

A. Description: Series of 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 include annual accounting code and system table documentation required to access general ledger information.

B. Retention: Permanent.

SD-2-17. Grant Files

A. 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, progress reports, and final reports.

B. Retention:

(1) Applications, grant contract agreements, and annual and final grant project report for significant projects: Permanent.

(2) Other records: 3 years after completion of grant project; destroy.

SD-2-18. Interim Pupil Activity Audit Report

A. 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, fundraising, class activities, alumni assistance, and club (French, music, etc.) dues. Type of information includes receipt number, original amount, charged amount, and difference. Also includes bank reconciliation statements and correspondence.

B. Retention: 5 years; destroy.

SD-2-19. Journal Entries

A. Description: Records 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.

B. Retention: 3 years; destroy.

SD-2-20. Monthly Financial Reports

A. Description: A monthly record of the school district finances. Information includes accounting numbers, account names, budgeted amounts, inventory, monthly accounting, accounting to date, and balance.

B. Retention: 5 years; destroy.

SD-2-21. Paid Invoices

A. Description: Invoices submitted by various vendors supplying goods and services to the school district and filed together with copies of the school district checks and/or claim forms containing descriptions of the items purchased. Records consist of invoice, including vendor name, address, date of purchase, purchase order, invoice number, item or service purchased, amounts, and total; check copy, including vendor name, address, date of check, amount, and check number; and claim form, including date, account number, description of item, amount, approval, and signature.

B. Retention: 5 years; destroy.

SD-2-22. Purchase Orders

A. Description: Purchase order for goods and services maintained in the finance office and 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, date received, and notations regarding any shortages in shipment.

B. Retention: 3 years; destroy.

SD-2-23. Receipts (Receipt Books)

A. Description: Receipts issued for funds received and maintained by the finance office. Information includes date, receipt number, from whom received, amount, purpose, and signature of person who received the funds.

B. Retention: 3 years; destroy.

SD-2-24. Record of General Obligation Bonds

A. Description: Informational volumes concerning the issuance of general obligation bonds issued 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.

B. Retention: Permanent.

SD-2-25. Requisitions

A. 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.

B. Retention: 3 years; destroy.

SD-2-26. Ticket Sales for School Events

A. 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 which 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.

B. Retention: 3 years; destroy.

SD-2-27. Uncollected Fees Documentation

A. Description: List of students owing fees to the school. Information includes fees owed for lost or damaged textbooks, library books and materials, locks, and equipment.

B. Retention: 3 years; destroy.

SD-2-28. W-9 Form Request for Taxpayer Identification Number and Certification

A. Description: Records required by the Internal Revenue Service (IRS) to document taxpayer identification number of vendors conducting business and/or individual contractors seeking employment with the school district. Information includes legal name of vendor/entity; address and Social Security or taxpayer identification number; type of entity (individual/sole proprietor, partnership, corporation, other); back-up withholding status; and signature and date.

B. Retention: Until superseded or no longer needed for reference; destroy.

SD-2-29. Work Orders

A. Description: Work orders for services requested and subsequent services rendered and maintained by the finance office. Information includes service requested, location, cause of problem, signature of department, and by whom request made.

B. Retention: 3 years; destroy.

Subarticle 3. Food Services

SD-3-01. Cafeteria Issue Slip

A. Description: Used to document the receipt of cafeteria supplies from the district warehouse. Information includes stock number, description, quantity requested, quantity received, total price, and shortage or damage of supplies.

B. Retention: 3 years; destroy.

SD-3-02. Food Service Report

A. Description: Record of receipts and expenditures from the school district food service. This report is generated monthly and submitted to the South Carolina Department of Education. Information includes food service balance sheet, beginning balance, revenue generated, operating balance, inventory, and breakout data.

B. Retention: 3 years; destroy.

SD-3-03. School Lunch Applications

A. 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 members' names, sponsor's name and address, monthly income statement, and signature of sponsor.

B. Retention: 3 years; destroy.

SD-3-04. United States Department of Agriculture (USDA) Dietary Form

A. Description: A form that outlines food substitutions and/or other reasonable modifications to a student's meal that may be necessary to meet the dietary needs of students who meet the United States Department of Agriculture (USDA) definition of a disability, such as a food intolerance, allergy, or other medical condition.

B. Retention: Until end of school year; destroy.

Subarticle 4. Health Services

SD-4-01. Assessment after Altercation or Restraint

A. Description: Documents physical finding after a student is involved in an altercation with another student or after a student has been restrained when Crisis Prevention Intervention (CPI) de-escalation techniques have failed. Information includes student name, student date of birth, student identification number, date of incident, and documentation of clinical findings.

B. Retention: 5 years after incident; destroy.

SD-4-02. Comprehensive Health Permission Forms

A. Description: Forms sent to parents/guardians of the student requesting permission for the school to provide puberty growth and development education to their child. Information includes explanation of the program and types of videos, permission granted or denied, child's full name, parent/guardian signature, and date.

B. Retention: Until end of school year; destroy.

SD-4-03. Health Emergency Forms

A. Description: Forms completed by parents/guardians at the beginning of each school year to provide information for emergency contacts and about existing medical conditions. Information includes student name and date of birth; parent/physician names and contact information; health questions and comments; and medication policy information, medications offered at school, parent signature, and date.

B. Retention: Until superseded; destroy.

SD-4-04. Health Room Passes

A. Description: Referral forms documenting student visits to the health room and the actions taken. Information includes student name, grade, date, teacher/staff, time left class, time returning to class, reason(s) for referral, nurse's report and actions, remarks, observations, and signature of nurse.

B. Retention: Until end of school year; destroy.

SD-4-05. Maintenance Logs

A. Description: Records used to document maintenance schedules, repairs, or replacement of equipment. Information includes medication and food refrigeration temperature logs, Automated External Defibrillator (AED) maintenance logs, and eyewash station maintenance logs.

B. Retention: Until medication and/or equipment has been disposed of; destroy.

SD-4-06. Medicaid Files

A. Description: Records that contain clinical service notes and progress notes created by the school and/or maintained by the school district for students assigned to speech, occupational, physical, and orientation and mobility therapists. These files also contain Consents for Treatment, Release of Information for Medicaid Reimbursement, Referrals for Services, and students' Individual Educational Programs (IEP) forms.

B. Retention: 7 years after last payment for service rendered; destroy.

SD-4-07. Medication Occurrence Reports

A. Description: Records completed by nursing staff to document medication errors. Information includes student name, date of birth, school, diagnosis, occurrence date and time, medication involved, medication order, medication given or omitted, description of occurrence, how occurrence happened, location of occurrence, student's condition prior to and after occurrence, date and time notified, name of staff witnessing, name of person making notifications, persons notified of occurrence, date and time of notifications, comments and response, corrective action taken, name, date, signature of person preparing report and principal, and date report forwarded to the Lead Nurse.

B. Retention: 13 years after school year in which medication was administered; destroy.

SD-4-08. Nursing Signature Log

A. Description: Annual record of all the district nurses' signatures, initials, and license numbers. Information includes a copy of each nurse's South Carolina Department of Labor, Licensing, and Regulation (LLR) Licensee lookup page.

B. Retention: Until superseded; destroy.

SD-4-09. On-Site Laboratory Testing

A. Description: Records documenting Clinical Laboratory Improvement Amendments (CLIA) waived laboratory testing performed by the Health Services nurses, including control testing logs, patient testing logs, reporting logs, and test result notification letter to patient. Information includes student names and dates of birth, test results, dates, parent/guardian names, test names, and expiration dates.

B. Retention: 13 years after school year in which treatment was administered; destroy.

SD-4-10. Pregnancy Assessment Forms

A. Description: Records of the assessment of pregnant students by Health Services nurses. Information includes student name, age, date of birth, biographical data, social history, current pregnancy data, diet assessment, and delivery information.

B. Retention: 1 year after student's separation from school; destroy.

SD-4-11. Pregnancy Education and Counseling

A. Description: Record of a student's pregnancy and participation in counseling with the nurse, school social worker, or parent educator. Information includes student name, age, date of birth, client history, due date, doctor's name, log of educational activities provided, and record of attendance or absence.

B. Retention: 1 year after student's separation from school; destroy.

SD-4-12. Student Health Records (School Nurse Records)

A. Description: Records created by Health Services nurses while providing treatment to the students throughout the school year. These records are maintained separately from the cumulative pupil files and may contain some or all of the following: medication permission forms; screening referrals; medication administration forms; blood pressure monitoring and blood sugar check logs; referrals for vision, hearing, dental, or other medical treatment, and replies received; abuse/neglect reports, Medicaid consent forms, and release of information forms; Individualized Healthcare Plans (IHP); emergency plans; nurse/emergency card; narrative notes from meetings pertaining to students; and related correspondence to/from parents, medical providers, or teachers.

B. Retention: 15 years after end of school year in which the student graduates or withdraws; destroy.

SD-4-13. Student Illness/Injury Reports

A. Description: Record of accidental injuries to students occurring at the school, on buses, at school sponsored activities, or on school approved transportation. Information includes the Student Injury Form and Student Illness/Injury Form (completed in the absence of a nurse), student name, parent or guardian information, occurrence details, treatment received (if any), name and contact information of witness, signature, and date. Records may also include signed and dated witness statements.

B. Retention: 5 years; destroy.

SD-4-14. Suspected Child Abuse/Neglect

A. Description: Forms completed by nursing or administrative staff to document suspicion of abuse or neglect which are forwarded to the South Carolina Department of Social Services/Child Protective Services, or law enforcement for court purposes. Information includes student's name, student identification number, school grade, date of birth, name of parent/guardian, address, type of abuse reported (including diagrams documenting the abuse and notes on the severity of suspected abuse), signature and title of person making report, date, whom reported, date of oral report, and comments.

B. Retention: Until no longer needed for reference; destroy.

SD-4-15. Waiver of Participation

A. Description: Letters from parents/guardians to exempt their child from participating in certain screenings or activities. Information includes school term, student name, school, names of screenings or activities the student is exempt from, parent/guardian signature, and date.

B. Retention: Until copy is filed in Student's Cumulative Pupil Record File; destroy.

Subarticle 5. Payroll

SD-5-01. 1099 Form Non-Employee Compensation

A. Description: Records of compensation paid to contract or non-employees that does not come from wages, salaries, or tips. Information on the form as required by the Internal Revenue Service (IRS), includes payer's name, address, and Federal Identification Number (FIN); recipient's identification number, name, and address; and compensation paid and taxes withheld.

B. Retention: 4 years; destroy.

SD-5-02. Absent Employee/Substitute Form

A. Description: Used to report employee absences from work and substitute personnel utilized as well as payments to substitute staff. Information includes employee name and Social Security number/employee identification number, substitute name and Social Security number/employee identification number, reason codes, dates of absence, substitute payment date, and employee and supervisor's signatures and date.

B. Retention: 3 years; destroy.

SD-5-03. Direct Deposit Register

A. 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 count, bank total, final count, and final total.

B. Retention: 3 years; destroy.

SD-5-04. Employee Earnings Records

A. Description: Separate posting sheets for each school district employee which contain record of earnings per pay period. Information includes name of employee, employee's address, Social Security number, base pay, period ending, time worked, Federal Insurance Contributions Act (FICA) tax, federal tax, state tax, retirement,

insurance, other deductions, net pay, check number, quarterly totals, and accumulated totals.

B. Retention:

(1) When Payroll Register is missing: 60 years; destroy.

(2) When Payroll Register is in existence: 3 years; destroy.

SD-5-05. Employee Withholding Certificates

A. 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.

B. Retention: Until superseded; destroy.

SD-5-06. Payroll Audit Report-Account

A. 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.

B. Retention: 3 years; destroy.

SD-5-07. Payroll Audit Reports-Employee

A. Description: Documents individual employees 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.

B. Retention:

(1) When Payroll Register is missing: 60 years; destroy.

(2) When Payroll Register is in existence: 3 years; destroy.

SD-5-08. Payroll Check Registers

A. Description: Records payroll checks issued to school district employees and documents tax and 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, Federal Insurance Contributions Act (FICA) taxes, federal taxes, state taxes, net salary, insurance deduction, credit union deduction, and year to date gross, retirement, FICA, federal, and state tax.

B. Retention: 5 years; destroy.

SD-5-09. Payroll Register

A. 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.

B. Retention:

(1) Year-end Payroll Registers: 60 years; destroy.

(2) Other Payroll Registers: 1 year; destroy.

SD-5-10. Payroll Retirement Files

A. 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.

B. Retention: 60 years; destroy.

SD-5-11. Supplemental Audit Report-Account

A. Description: This record is created by the school district payroll department to reflect accrued employee gross amount 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.

B. Retention: 3 years; destroy.

SD-5-12. Supplemental Audit Report-Employee

A. 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.

B. Retention: 3 years; destroy.

SD-5-13. Voluntary Deductions Summarizations

A. 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 person for whom the deduction is made.

B. Retention: 3 years; destroy.

SD-5-14. W-2 Form Wage and Tax Statement

A. Description: Used to record employee’s total earnings and withholdings for the calendar year reported to the Internal Revenue Service (IRS). Information includes employer’s identification number, employer’s name and address, employee’s Social Security number, employee’s name and address, amount of taxes withheld, and total wages paid.

B. Retention: 5 years; destroy.

Subarticle 6. Personnel

SD-6-01. Assessment of Performance in Teaching (APT)

A. Description: Formal observation of first year teachers required by the South Carolina Department of Education and conducted by trained observers. Information includes Assessment of Performance in Teaching (APT) Conference Sheet, APT Schedule Sheet, APT Observation Sheet, sample teacher activity sheets, and correspondence.

B. Retention: 2 years; destroy.

SD-6-02. Benefits Information

A. 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.

B. Retention: 3 years after expiration of policy or replacement by a new policy and close of all claims; destroy.

SD-6-03. Bus Driver Employment File

A. Description: File documenting current and recently employed bus drivers in the district. Information includes application of classified employment, Department of Social Services request for wage information, narrative evaluation, copy of school bus driver's certificate, and pay rate memoranda.

B. Retention: 5 years after end of employment; destroy.

SD-6-04. Employee and Volunteer Training Records

A. Description: Records used to verify training completed by employees and volunteers, not including training required by the Occupational Safety and Health Administration (OSHA). Records include class title, date, time, and location; class outlines and materials needed for class, if any; instructor name; names of employees/attendees; test results; course evaluations; number of approved continuing education hours or other certificate earned, if applicable; completion status; and any other related information.

B. Retention:

(1) Certification records: Until re-certification or until no longer needed for reference; destroy.

(2) All other records: 3 years after completion of training; destroy.

SD-6-05. Employee Medical Records

A. Description: Records used to document the results of employee medical tests and to determine physical ability to perform job duties. Information includes name of employee, Social Security number, test results of random alcohol and drug tests, and other routine medical records, such as results of physicals and/or other related medical program records, including physician's notes, laboratory reports, physical exam reports, and polygraph reports. May contain employee exposure records for hepatitis, tuberculosis, and bloodborne pathogens. May also include medical monitoring for respiratory protection and respirator fit test performed.

B. Retention:

(1) Record of exposures to hazardous materials/bloodborne pathogens, hepatitis, tuberculosis: 30 years after end of employment; destroy.

(2) All other medical records: 5 years; destroy

SD-6-06. Employment Applications (Not Hired)

A. Description: Completed employment applications and personal resumes of applicants who were not hired by the school district. Information includes applicant's name, address, Social Security Number, position applied for, educational background, work experience, and other related information.

B. Retention: 2 years from the date of rejection or making of the record; destroy.

SD-6-07. Family Medical Leave Act (FMLA) Files

A. Description: Records created per Family Medical Leave Act (FMLA) guidelines and in accordance with the Fair Labor Standards Act (FLSA) to track and coordinate leave associated with federal requirements. Records include basic payroll and identifying employee data, including name, address, and occupation; rate or basis of pay and terms of compensation; daily and weekly hours worked per pay period; additions to or deductions from wages; total compensation paid; dates or hours of the leave if in increments of less than one full day; copies of employee notices of leave furnished to the employer under FMLA, if in writing, and copies of all written notices given to employees as required under FMLA and these regulations; any documents describing employee

benefits or employer policies and practices regarding the taking of paid and unpaid leaves; premium payments of employee benefits; records of any dispute between the employer and an eligible employee regarding designation of leave as FMLA leave, including any written statement from the employer or employee of the reasons for the designation and for the disagreement; and any other related leave records.

B. Retention: 3 years; destroy.

SD-6-08. Grievance Files

A. Description: Materials relating to the reviewing, hearing, and disposing of employee initiated grievances and appeals of adverse personnel actions and disciplinary measures. Information includes initial grievance filing, letters of appeal, investigations, decisions rendered at each level of the grievance procedure, hearing transcripts or summaries, related correspondence, and grievance and appeal procedures for the school district.

B. Retention: 5 years after settlement of issue; destroy.

SD-6-09. I-9 Form Employment Eligibility Verification

A. Description: Used to verify legal employment eligibility, per federal law, for the purpose of hiring new employees and to re-verify employment eligibility status. Records contain completed and signed I-9 forms and supporting documentation, including, but not limited to, copies of
driver's licenses, Social Security cards, and/or passports.

B. Retention: 3 years from date of hire or 1 year from date of termination, whichever is later; destroy.

SD-6-10. Job Interview Files

A. Description: Records documenting interviews with candidates applying for available positions who were not hired. Information includes notes taken during job interviews. May also include applications, resumes, recommendations, and related correspondence.

B. Retention: 2 years; destroy.

SD-6-11. Leave Records

A. Description: Record of leave balances for each employee. Information includes employee name, Social Security number, type of leave accrued and used, service date, and leave balances.

B. Retention: 3 years; destroy.

SD-6-12. Leave Requests

A. Description: Records documenting an employee's request to use accumulated leave.
Information includes employee name, type of leave, and amount of time off requested.

B. Retention: 3 years; destroy.

SD-6-13. Notice of Elections

A. Description: Forms filled out by school district employees stating insurance coverage preferences. Information includes employee's signature and election forms for health insurance.

B. Retention: 3 years after expiration of policy or replacement by new policy and close of all claims; destroy.

SD-6-14. Personnel Files (Active & Inactive)

A. Description: Forms and materials relating to current and former employees. Information includes position description, employment applications, resumes, letters of recommendation, performance evaluations, salary information, insurance information, leave records, workers' compensation reports, resignation and termination records, and any related employment history.

B. Retention: 5 years after end of employment; destroy.

SD-6-15. Safety and Hazardous Materials Records Training and Certification

A. Description: Records documenting compliance with mandatory training and safety operations required or recommended by the Occupational Safety and Health Administration (OSHA). Documents the training taken by school district employees for various types of safety courses as well as employee training and certification for handling hazardous materials. May include training for bloodborne pathogens, confined space entry, fork truck certification, general workplace safety, lock/tagout, fire extinguisher, hazardous material safety, first aid, cardiopulmonary resuscitation (CPR), Oxygen and Automated External Defibrillator (AED), and other related safety training. Information includes employee name and signature, date of training, type of training, and name and signature of instructor.

B. Retention:

(1)Training records: 3 years, or 1 year after end of employment, whichever is sooner; destroy.

(2) Exposure records: 30 years after end of employment; destroy.

SD-6-16. State and Local Government Information Reports (EEO-5)

A. Description: Annual report monitoring internal programs for insuring equal employment opportunities. Information includes number of employees by job categories, by race, by sex, by salary, and number of part-time and newly-hired employees during the fiscal year.

B. Retention: Permanent.

SD-6-17. Substitute Teacher File (Hired and Not Hired)

A. Description: Applications and related information submitted by persons applying for jobs as substitute teachers for both persons who were hired and those not hired. Information includes application for classified employment, correspondence, South Carolina Retirement System enrollment form, W-4, school selection, criminal record checks from the State Law Enforcement Division (SLED), reference form for classified employment, copy of notification of application received, copy of notification of workshop for prospective substitute teachers, and proficiency exam taken by applicant.

B. Retention:

(1) Records of applicants hired: 5 years after end of employment; destroy.

(2) Records of applicants not hired: 2 years after date of rejection; destroy.

SD-6-18. Teacher Incentive Program

A. Description: Documents the teacher incentive program started as a result of the Education Improvement Act. Information includes agreements to meet certain criteria, signed understanding statements of money to be allotted, schedule of their student achievement, names of all students from chosen classes, actual student achievement proposals, written goals, and workshop presentations.

B. Retention: 5 years; destroy.

SD-6-19. Teacher Register/Certification

A. Description: Record of educational qualifications of all teachers in the district. Information includes name of teacher, certificate number, grade, date issued, date recorded, and date of expiration.

B. Retention: Permanent.

SD-6-20. Temporary Employee Files

A. Description: Records and documentation relating to employment of temporary employees. Records contain Notice of Temporary Employment, withholding tax forms, job applications, and any other related records.

B. Retention: 2 years after end of employment; destroy.

SD-6-21. Time and Attendance Records

A. Description: Records concerning time worked by employees during a pay period. Information includes employee's name, section or organization unit, employee number, pay period, total time worked, and supervisor approval.

B. Retention: 3 years; destroy.

SD-6-22. Workers' Compensation Records and Claim Documentation

A. Description: Records and reports generated as the result of employment-related illnesses and injuries that may be used to document claims for the purpose of requesting payment and/or reimbursement for expenses incurred or payment for lost wages. Information includes, but not limited to, employee name, salary information, incident/accident reports, Employer's First Report of Injury, physician's report and itemized statement, conditional waiver of hearing, status reports, medical bills, compensation receipts, correspondence related to the case, claims forms, final determination, and any other related documentation.

B. Retention: 2 years after case settlement and until no longer needed for reference; destroy.

Subarticle 7. Student Records

SD-7-01. Adult Education Pupil Records File

A. Description: Cumulative record of student's activities throughout their adult educational career. Information includes classes taken, test scores with accompanying information (date of examination, name and form of standardized test, name of examiner, signature of principal's approval) and age.

B. Retention:

(1) Record Cards and legal records: 75 years after student's separation from school; destroy.

(2) Other records: 1 year after student's separation from school; destroy.

SD-7-02. Cumulative Pupil Record File (Student Records)

A. Description: Cumulative record of student's activities throughout their elementary and secondary educational career. Also recorded are personal and physical data relevant to each individual student. Information on the permanent record card includes name, grade, attendance, courses taken, and standardized test scores. In addition to the permanent record card, the file may contain many other types of material such as photographs, tests (mental and physical), application for admission, health cards (immunization records), general correspondence

to/from parents/guardian and school personnel, special medical reports (if the student is physically impaired), guidance counseling records, and legal documents verifying birthdate and name changes. The separation date is always included whether by graduation, withdrawal, or expulsion.

B. Retention:

(1) Record Cards, health, and legal records: 75 years after student's separation from school; destroy.

(2) Other records: 1 year after student's separation from school; destroy.

SD-7-03. Homebound Files

A. Description: Record of homebound instruction provided for students unable to attend school for medical reasons. Information includes reason for homebound, dates of service, teacher performing service, application for homebound instruction, physician authorization, pupil's name, and Social Security number.

B. Retention: 6 years; destroy.

SD-7-04. Individual Record Sheets

A. Description: Cumulative record of each student's achievements while attending school in the district. Information includes name of high school, county, pupil's name, residence, name of superintendent, school term, subjects taken each year, grades, total credits for the year, student's address, place of birth, date of birth, family physician, name of parent or guardian, occupation, race, school previously attended, physical record, personal characteristics, attendance, extra activities, and remarks.

B. Retention:

(1) When Cumulative Pupil Record Files are missing: 75 years; destroy.

(2) When Cumulative Pupil Record Files are present: 2 years after end of the school term for which grades were recorded; destroy.

SD-7-05. Pupil Accounting and Support Documentation

A. Description: Record of pupil accounting data submitted on a regular basis and in compliance with district and state regulations. Information includes data for the Educational Improvement Act; data for 45 day, 135 day, and 180 day reports; supporting verification documentation; software back-ups and manuals; memoranda and correspondence; and rosters, placement forms, attendance cards, scan sheets, daily bulletins, and alternative school documentation.

B. Retention: 3 years; destroy.

SD-7-06. Pupil Record Cards

A. Description: Contains scholastic and personal information on students who attended schools within the district. Information includes name of student, date of birth, name of parent or guardian, residence, school entered from, date entered, age at entrance, subjects taken, and grades.

B. Retention:

(1) When Cumulative Pupil Record Files are missing: 75 years; destroy.

(2) When Cumulative Pupil Record Files are present: 2 years after end of the school term for which grades were recorded; destroy.

SD-7-07. Reserve Officer Training Corps (ROTC) Records

A. Description: Summarizes military history/citizenship training and other items pertaining to the ROTC

program. Information includes student name, history, promotion agreement, rank, and testing for awards.
B. Retention: 5 years after student's separation from school; destroy.

SD-7-08. Section 504/Americans with Disabilities Act (ADA) Accommodation Plan

A. Description: Records created by the school 504 teams documenting a student's eligibility for special instruction or related services under Section 504 of the Rehabilitation Act of 1973 and the American's with Disabilities Act (ADA). These plans are developed for students with physical or mental impairments and may be reviewed, re-evaluated and/or modified as needed. Information includes documented disability, eligibility determination, parent invitation, and accommodations.
B. Retention: 5 years after plan becomes inactive or 5 years after student separates from school, whether by transfer or graduation; destroy.

SD-7-09. Special Education Records

A. Description: Documents student participation and progress in a special education program for qualifying students with disability needs based on the standards from the South Carolina Department of Education Special Education Services. Information includes accommodations or services provided by the school/district to meet the needs of students with disabilities, placement forms, record of staffing, individual educational programs, confidential education reports, and least restrictive environment verification papers.
B. Retention: Until no longer needed to provide educational services to the student or for the necessary school district purposes such as auditing or monitoring, then notify the parents that they have a right to have these records destroyed. If the parents so requests, the records must be destroyed. If the parents do not request destruction, the school district may retain these records permanently or destroy them at their discretion. In all instances of destruction, the parents of the student must be notified forty-five calendar days prior to destruction that they have a right to request and be provided with a copy of any personally identifiable data which has been obtained or used while providing educational services for their children. Documentation of the notification of parents must be retained permanently. (Note: This retention does not apply to the permanent record of a student's name, address, telephone number, grades, attendance record, classes attended, grade level completed, and year of completion.)

SD-7-10. Student Discipline, Suspension, and Expulsion Records

A. Description: Records documenting inappropriate student behavior and corrective actions taken. Information includes referral and action form, notes, letters to parents, suspension documentation, detention documents, hearing notices, bus driver referrals, statements and conference notes.
B. Retention:

(1) When suspended and subsequently expelled permanently: Transfer to Cumulative Pupil Record File and retain according to part 1 of the retention.
(2) When suspended and subsequently expelled for remainder of the school year OR when suspension is deemed the only corrective action: 1 year after student's permanent separation from individual school; destroy.

SD-7-11. Student Registration Materials

A. Description: Record of students registering at a school. Information includes registration form showing name, student identification number, parent's name, physician, address, telephone numbers, proof of age, residence, letters to parents, assignments, letters of placement, schedule requests, and automobile registration.

B. Retention:

(1) Registration form: 3 years; destroy.

(2) Other records: Until no longer needed for reference; destroy.

SD-7-12. Student Schedules File

A. Description: Forms completed by school personnel for student scheduling into class. Information includes printouts of student schedules, class lists, student class assignments, and completed forms requesting change of schedule.

B. Retention: Until no longer needed for reference; destroy.

SD-7-13. Student Test Results

A. Description: Computer generated test data on student progress in basic skills. Information includes student name, date of birth, sex, test type, test percentile, battery scores, national percentile, raw scores, scale scores, and local school percentiles.

B. Retention: Until no longer needed for reference; destroy.

SD-7-14. Student Truancy Records

A. Description: Records created to document student's excessive absences and action taken to correct the problem by school personnel. Information includes referral and action forms, letters to parents, attendance profile sheets, correspondence, release forms, copies of initial court petitions, copies of court orders, hearing notices, affidavits, and visitation documentation.

B. Retention: Until student reaches age of majority; destroy.

SD-7-15. Teacher Lesson Plans

A. Description: Records relating to teacher's daily instructional plans and activities for each class. Information includes a yearly planning book.

B. Retention: Until no longer needed for reference; destroy.

SD-7-16. Teacher's Grade Books

A. Description: Contain student grades for each six or nine week grading period for the school year. These grades are used to compute semester averages as well as the yearly averages for each subject. Based on the results of these grades, students are promoted for the school term.

B. Retention:

(1) When Cumulative Pupil Record Files are missing: 75 years; destroy.

(2) When Cumulative Pupil Record Files are present: 2 years after end of the school term for which grades were recorded; destroy.

SD-7-17. Teacher's Student Attendance Record

A. Description: Record of student's daily attendance, absences and tardies. Information includes student name, school year, attendance, tardies, and absences.

B. Retention: 1 year; destroy.

Subarticle 8. Transportation

SD-8-01. Bus Recordings and Driver's Notes

A. Description: Recordings used to document incidents of student misbehavior on school buses that require disciplinary action. Records also include bus driver's notes describing the incident and the disciplinary action taken. Information includes student's name(s), driver's name, date and time of incident, and bus driver's notes.
B. Retention: 3 years; destroy.

SD-8-02. Route Description

A. Description: Form documenting the use of state-owned school buses for routes approved for state funding. Information includes assigned school for bus, amended route description, date prepared, bus number, capacity, trip number, parking location after trip, driver, schools on trip, trip type, description of route, number of stops, location of stops, route enrollment count, daily count, time, total counts, regular and afternoon trip times and odometer readings, trip totals (minutes and miles), midday trip, time, odometer reading, totals for trip, funding for miles, school days route operated, authorized signatures, and dates.
B. Retention: 3 years; destroy.

SD-8-03. School Bus Collision/Incident Report

A. Description: Form used to report collisions or incidents involving school buses. Information includes claim number, bus number, school year, collision or incident, collision information (including diagram), bus driver information, driver of other vehicle/property information, school bus physically involved information, loading/unloading zone collision/incidents, on board injuries for buses not involved in a collision, authorized signatures, and dates.
B. Retention: 3 years; destroy.

SD-8-04. School Bus Permits

A. Description: Record of permits issued for state-owned school buses to be used for extracurricular activities. Information includes bus record, date of use, mileage, and driver name.
B. Retention: 3 years; destroy.

SD-8-05. Special Needs Route Description and Student Inventory

A. Description: Form used for transporting special needs students. Information includes special needs route description listing bus number, seat capacity, wheelchair spaces, driver's name, trip number, amended route description, district, assigned school, parking location during school day, date, special needs morning and/or mid-day information, times, odometer readings, totals for trips (minutes and miles), morning and/or afternoon shuttle bus information, signature of bus driver and bus supervisor, and date. Also includes student inventory listing bus stop, student, address, school special needs classification, morning and afternoon time arriving home and at
school, special requirements for students, student's date of birth, parent or guardian name, home phone, and emergency number.
B. Retention: 3 years; destroy.

XVI. SUPPORT ORGANIZATIONS

Booster clubs and parent teacher organizations/associations are separate entities from the school district. As such, they have their own governing board, establish their own policies, and maintain their own set of accounting records. Each one also must have its own checking account along with a separate federal tax identification number. These organizations are generally formed as nonprofit entities and, therefore, must follow federal and state tax regulations. These organizations MUST NOT take advantage of or use the tax identification number of the district. If tax exempt status is desired, they must obtain such status individually with the appropriate taxing authority.

These valuable organizations provide a needed source of financial support for school activities. Without them, the district's schools would not be able to provide many of the opportunities that students enjoy through the programs supported by these organizations. However, a separation between these organizations and the school district must be maintained so that third parties are not misled into believing that an organization is part of the school district. This protects both parties in case of litigation. It is imperative that strict and proper accounting practices are followed in order to insure this separation.

While every effort has been made to deliver timely and accurate information and data, we realize that the federal and state government requirements, forms, and fees change over time. Please use this guide as a model. Extensive research was done in order to provide forms and information. However, the support organization should always ensure that the information used in decision making and setup is the most up-to-date information available. Websites and contact information have been provided to ensure that the organization is complying with the most recent updates to federal and state requirements. Persons interested in organizing should also solicit counsel from appropriate state and federal agencies and/or a tax/business advisor. The district provides this handbook as a service. The responsibility to ensure up-to-date information lies with the support organization itself.

Setting Up School Support Organization

Before a school support organization is organized, much thought must be given to the purpose and need. Solid planning up-front will ensure a strong organization that will benefit the school and its students for many years to come. Contrarily, a poorly planned or unorganized organization likely will not function and perform well, serving little value for the school and its students, and while unintentional, could impede the educational programs of the school.

Rock Hill Schools Policies / Administrative Rules Regarding Support Organizations and Fundraising

- Policy DM – Cash in School Buildings
- Policy EFE / EFE-R / EFE-E(1) / EFE-E(3) – Competitive Food Sales/Vending Machines

- Policy JJE / JJE-R / JJE-E – Student Fund Raising Activities
- Policy KBE / KBE-R – Relations with Support Organizations
- Policy LEB – Non-School Sponsored Support Organizations

A copy of the current policies can be found in the Policies and Forms section of this handbook.

Preparing By-laws

Support organizations such as booster clubs and parent teacher organizations may organize as provided by policy LEB. In order for a support organization, such as a parent teacher or booster club, to function efficiently and effectively, the organization should be governed by rules known as bylaws. A good set of bylaws allows the organization to focus and work, without governance concerns, on projects and other activities that will benefit students.

A current copy of the bylaws of all district school support organizations must be filed with the school principal and re-filed with the school principal each time the bylaws are amended. Bylaws should contain at a minimum the information included in the sample articles contained in this guide. For a model copy of bylaws that can be used as a tool, please refer to the Bylaws Section of this Guide.

Incorporation as a Nonprofit

A nonprofit organization is almost always an entity that has been organized under the nonprofit corporation act of the state's statues.

In order to open a bank account and to ensure that appropriate donations to the organization are income tax deductible for those who make the donations, *Articles of Incorporation* with the state is approximately $25. At the same time, an *Application to Reserve a Nonprofit Corporate* should be filed. The cost of filing this document is approximately $10. Web site for forms: www.scsos.com.

Once incorporated, the organization can then file Form SS4 (available from the IRS) to receive an Employer Identification Number (EIN or commonly called a TIN) for the newly incorporated nonprofit organization. This number will be necessary to open a bank account for the organization. The organization **cannot** use the district EIN. All receipts and disbursements should be handled through this account to keep all funds separate from individual or personal accounts.

Some support organizations that anticipate receiving donations totaling less than $5,000 per year may stop at this point. However, support organizations that anticipate receiving donations totaling in excess of $5,000 should consider filing for a 501(c)(3) designation or one of the other appropriate 501 designations. The advantage of the 501(c)(3) designation is that generally contributions to the organization are tax deductible.

For organizations that desire to file with the IRS for that 501 (c)(3) exemption, the standard form provided by the state may not include all the provisions that the IRS is looking for in the Articles. As a result, many organizations that are not familiar with the 501(c)(3) process may make a mistake, Other provisions, having to do with certain limitations and restrictions on activities, must be in the Articles as filed with the Secretary of State for the IRS to approve the application. If the original Articles did not include these provisions, they must be amended or

restated and refiled with the Secretary of State before being submitted with Form 1023 (or Form 1023-EZ if eligible) to the IRS (www.irs.gov). This re-filing delays the process and costs additional money. Therefore, the organization is best served to write its bylaws and *Articles of Incorporations* to be compatible with the 501(c)(3) designation.

Why and How to Obtain the 501(c)(3) Designation

The 501(c)(3) designation is used by the Internal Revenue Service to identify organizations that are charitable organizations for purposes of religion, education, science, literacy, etc. Charitable organizations with the 501(c)(3) designation are exempt from paying income tax as a nonprofit organization and qualify to receive donations that can be claimed as a tax deduction on the donor's federal and state income tax return.

To be organized exclusively for charitable purposes, the organization must be a corporation, community chest fund, or foundation. The *Articles of Incorporation* must limit the organization's purpose to one or more of the exempt purposes set forth in the 501(c)(3) and must not empower the organization in activities that are not in furtherance of one or more of those charitable purposes. These purposes will be met if the purposes stated in the articles of organization are limited to reference only the purposes included in the 501(c)(3). In addition, assets of the organization must be permanently dedicated to an exempt purpose. This means that if the organization dissolves, its assets must be distributed for an exempt purpose, or must be given to the federal government or to a state or local government for a public purpose.

The preparation of IRS Form 1023 (or Form 1023-EZ if eligible) begins the application process for a 501(c)(3) designation. The IRS currently has an interactive version of Form 1023 and includes helpful hints and links to assist applicants. Approval of the application by the IRS may take up to six months or more. Once the application is approved, the organization will receive an "advanced determination letter" stating that the organization is tax exempt and recognized by the IRS. This letter should be kept in a safe, permanent place as it will be used time and again to prove the organization's exempt status. A copy of this letter must be given to the school principal and to the district's Chief Financial Officer.

Because the process of filing to qualify as a 501(c)(3) organization is a rather technical process, the organization should seek the services of an attorney or accountant who is familiar with the process.

Support Organization Registration Form

Support organizations are required to submit a copy of the Support Organization Registration form, along with required documentation, by August 1st of each year to the school principal. An updated copy of the form must be submitted within 30 days if any of the report information changes during the school year. This form is to annually verify that all support organizations are and remain in compliance with state and federal guidelines. A copy of the form can be found in the Policies and Forms section of this handbook.

Support Organizations: An Extension of the School

School support organizations are organized for the purpose of supporting schools or specific school programs within a school. The relationship with the school must never be forgotten.

The mission, vision, and goals of the support organization must mesh with those of the school. For this reason, the support organization's officers and board must work closely with the school principal to establish and atmosphere of cooperation and confidence to ensure that the programs operate smoothly within the school's and district's policies.

Key Officers & Committees

President

Typically, the president of an organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:

- Preside at all meetings of the organization;
- Regularly meet with the designated campus representative regarding booster activities;
- Regularly meet with the treasurer of the organization to review the organization's financial position;
- Have bank statement addressed to him/her and should open, review, initial, and date the statement prior to giving it to the treasurer;
- Schedule annual audit of records or request an audit if the need should arise during the year;
- Perform any other specific duties as outlined in the bylaws of the organization.

Vice-President

The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:

- Preside at meetings in the absence or inability of the president to serve;
- Perform administrative functions delegated by the president;
- Perform other specific duties as outlined in the bylaws of the organization.

Note: Larger booster organizations may find it necessary to elect several vice presidents with responsibility over differing areas. Such positions shall be clearly defined in the bylaws of the organization.

Secretary

The secretary is responsible for keeping accurate records of the proceedings of the association and reporting to the membership. The secretary must ensure the accuracy of the minutes of the meetings, and have a thorough knowledge of the organization's bylaws. The major duties include, but are not limited to, the following:

- Maintain the records of the minutes, approved bylaws and any standing committee rules, current membership and committee listing;
- Record all business transacted at each meeting of the association as well as meetings of any executive board meetings in a prescribed format;
- Maintain records of attendance of each member;
- Conduct and report on all correspondence on behalf of the organization;
- Other specific duties as outlined in the bylaws of the organization.

Treasurer

The treasurer is the authorized custodian of the funds of the association. The treasurer receives and disburses all monies indicated in the budget and prescribed in the local bylaws or as authorized by action of the association. All persons authorized to handle funds of the

association should be covered by a fidelity bond in an amount based upon the organization's annual income and determined by the executive board. The major duties include, but are not limited to, the following:

- Issue a receipt for all monies received and deposit said amounts on a daily basis;
- Present a current financial report including bank statement, bank reconciliations, and financial statements to the executive committee within thirty days of the precious month end;
- File current financial reports at the end of each semester (December and June) with the school principal and at year end (June) with the Rock Hill Schools Chief Financial Officer;
- Maintain an accurate and detailed account of all monies received and disbursed;
- Reconcile all bank statements as received within 30 days and resolve any discrepancies with the bank immediately;
- File sales tax reports as required by the comptroller's office (monthly, quarterly, or annually);
- File annual federal and state tax forms as required in a timely manner;
- Submit records to audit committee appointed by the organization upon request or at the end of the fiscal year;
- Prepare a budget of anticipated expenditures and receipts for the new fiscal year prior to July 1st;
- Other specific duties as outlined in the bylaws of the organization.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended that the Treasurer have an accounting background.

AUDIT COMMITTEE

At the end of the fiscal year (June 30th), an audit of the organization's financial records should be conducted prior to August 31st. The audit should be performed by individuals who are independent from day-to-day financial activities and should not be part of the executive committee. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The primary objectives of the audit are to:

- Verify the accuracy of the Treasurer's financial reports;
- Ensure that the organization's cash balances are accurate;
- Determine that established procedures for handling funds have been followed;
- Ensure that expenditures occurred in a manner consistent with the organization's bylaws and in accordance with the approved budget;
- Ensure that all revenues have been appropriately received and recorded.

The audit committee shall make a report to the school principal and the general membership of the organization upon completion of the audit (prior to August 1st). Any discrepancies noted during the audit shall be brought to the attention of the executive committee of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available as requested by the committee. Suggested audit procedures are included later in this publication.

Year-end financial reports shall be provided to the school principal, included with the Support Organization Registration form, prior to August 1st . The audit committee must validate that the financial reports (balance sheet and revenue/expense statement) are an "accurate portrayal of the support organization's financial status". The audit committee must sign and date the

financial reports to certify “that they had no financial duties and therefore can be independent in their judgment”.

Funds Management

A major initiative of the most school support organizations is fundraising for school programs the organization represents. The following guidelines are offered to serve to ensure funds are handled properly and therefore are available for the greatest benefit to students.

District employees shall not serve in a financial capacity of a booster or other parent organization (Policy LEB). Financial capacity includes holding positions of treasurer, fundraising chairperson, or serving as a check signer.

Key Officers Need to be Bonded

In most support organizations the president and treasurer have primary responsibility for financial matters. Most often the treasurer and president will have signature authority to write checks against the organization’s checking account. The support organization should require 2 signatures on each check. All individuals that have signature approval on the organization’s bank account are liable for the use or misuse of those funds.

As parents with children in school together, we tend to place more trust in each other than we should. These feelings of closeness and common interest should not cause the organization to neglect protecting those in the organization who are responsible for the money.

To bond those responsible for the organization’s money is simply a matter of purchasing an insurance policy to cover them and the organization in the event something happens to the organization’s money. An insurance agency can give advice on the amount of coverage needed and who should be covered.

Treasurer’s Report

The treasurer is the authorized officer responsible for the organization’s money. Disbursements and receipts of all funds should be handled according to the organization’s bylaws or as authorized by action of the organization.

At a minimum, the organization’s membership should be provided with a financial statement and bank reconciliation monthly. The bank reconciliation should be completed within 30 days of the date of the bank statement. The financial statement provide a comparison of budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports should be available for review when needed or at the annual audit. The organization’s officers should also receive a copy of the bank statement at each meeting as supporting documentation for the bank reconciliation.

Cash Receipt Procedures

All cash collections received by the organization for fees, dues, fundraising, etc. must be deposited upon receipt on the same day as the collection. All funds must be deposited prior to holidays and weekends. All funds must be supported by some type of record, documenting the source and amount of funds (tabulation of monies collected form, cash receipt form, ticket sales record, etc.). Such documentation shall be readily available for audit purposes.

Funds collected should always be deposited daily into the authorized bank account of the organization. Funds should never be commingled with personal funds or school funds.

The organization should provide the treasurer with pre-numbered receipts for financial record keeping. The pre-numbered receipts ensure that all receipts are accounted for and that all deposits can be documented with a receipt. No amount of money is too small to be exempted from a receipt, since to do so would cause the file of receipts to be out of balance with the money deposited.

Occasionally, other members may be called upon to handle money such as dues from membership drives or returns from fundraising. These members should be encouraged to use receipts for their collections also. However, the treasurer's pre-numbered receipts should be reserved only for the treasurer's use.

Money collected and receipted should always be turned over to the treasurer and deposited into the organization's bank account on the same day as collection. As a matter of practice, money should never be stored at the school or in the homes of members overnight. Instead, the organization should use the bank's night deposit box.

Bank deposits should be prepared as follows to ensure the integrity of the financial reporting:

- The treasurer along with another individual should count and verify the amount to the deposited. Both individuals should sign the supporting documentation (tabulation of monies collection form, cash receipt form, ticket sales record, etc.) verifying the source and the amount collected;
- Both individuals should initial the deposit slip;
- The deposit should be sealed in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the currency received was not correct.

Disbursements

A budget of anticipated expenditures should be developed before the beginning of the fiscal year. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership.

Just as receipts are the documentation for all funds received into the organization's account, invoices are the documentation for the disbursement of funds. With this idea in mind, all funds expended should be by check and have an original invoice filed as documentation for the check written. The original invoice should be marked with the date it was paid, the number of check written to pay it, and a signature of approval for the payment to be made. Under no circumstances should a check ever be written without an invoice to substantiate the payment. A designated officer, other than the treasurer, should initial or sign each invoice as approval for payment.

Checks should be endorsed by at least two members of the organization. A blank check should never be signed. School district employees can and many times are members of these organizations. District employees shall not serve in a financial capacity of the organization

(Policy LEB). The organization's checkbook must not be housed on school district property nor should it be in the possession of a school staff member. This procedure is to insure a strict separation of the school district and the organization.

The organization must follow the guidelines of the Internal Revenue Service for all payments for services in access of $600.00 made to an individual and file any necessary 1099 tax forms on an annual basis. The organization should secure an IRS form W-9 from the provider at the time of service to ensure that the organization has an accurate record of the tax payer identification number.

Support organizations are valuable to the schools of Rock Hill Schools. The schools would not be able to provide many opportunities that our students enjoy and appreciate through the programs supported by these organizations. As such, any non-monetary gifts donated to the schools will become property of Rock Hill Schools and placed appropriately on the district's fixed assets. Donated or purchased used equipment meeting the definition of a capital asset or inventory item must be included in the district's property records. All equipment and/or fixed assets donated by support organizations must be reported to the district's Assistant Superintendent of Business Services within 30 days of donation.

Payments to Individuals

Support organizations must be very careful not to violate state and federal tax regulations when payments to individuals are involved. Reimbursements for purchases individuals have made for the organization are allowable and should be documented by filing the receipts as invoices for reimbursement. Individual travel can be treated the same way.

However, payments for services rendered or for work contributed to the organization must be treated differently. This is especially true if the person who is to receive the pay is employed by the school district. Support organizations must never make a payment directly to a district employee for services rendered or for work completed for the organization. District employees who work with a school support organization are considered by IRS regulations to be working for the district, and therefore, the district should pay them. The support organization can pay the school employee by making the payment to the district to be included in the employee's pay with appropriate documentation for purpose of payment.

If the organization should hire its own employees (non-district employees), the organization is responsible for the filing of the applicable W-2 tax forms.

Records Retention

After the audit committee has reviewed the financial records of the organization, the financial records should be retained for future use. The school district follows the guidelines provided by the Archives and Records Management Division of the South Carolina Department of Archives and History. General records retention schedules for school districts can be viewed at http://rm.sc.gov/generalschedules/Documents/genskedskldist.pdf to assist the organization in formulating a retention schedule.

Fundraising

School support organizations typically include fundraising as an integral part of their program of activities. Yet, in fundraising activities, as well as in other activities, clear distinctions should be made of to separate the responsibilities of the support organization from the responsibilities of the school. School support organizations are very closely tied to the school district and the school, but they operate independently from the school and district, subject only to the district's policies that provide for their formation and their relationship with the school and district. This same relationship gives guidance to fundraising activities conducted by support organizations.

Fundraising Guidelines

Every activity of a school support organization has a direct impact upon and is identified with the school it supports. The school principal, by the very nature of his/her job, has the general responsibility of all activities of the school, including those of the school's support organizations. Therefore, final approval of all activities of the school's support organizations rests with the school principal. Fundraising activities must not conflict with the instructional programs of the school.

The school support organization must receive approval from the school principal for all fundraising activities. Requests must be made in writing and issued prior to the beginning of the fundraising activity. Information must include activity dates, type of activity clearly explained, supplier of sales items or activity including contract information, use of the money raised, and how the funds will benefit the school. Fundraisers must also be compliant with Smart Snacks if applicable. A 'Fundraising Activity Request – Support Organizations' form must be completed and submitted to the principal in order to obtain approval. No teacher or employee of the district will be required to participate in any fundraising activity sponsored by a support organization.

A few suggestions for fundraisers are listed below:

- A good rule is to strongly consider fundraising activities that generate at least a 50% profit.
- If the fundraiser requires that a contract be signed, make sure the contract is signed with the incorporated organization's name and by one or more of the officers.
- Develop a plan for how the product and money is to be handled. Fundraisers where the money is collected first, orders are taken, and the products are delivered later, tend to work best. Bad checks and lost products are less of a problem.
- Support organizations should always refer to the district policy when door-to-door sales are considered as a possible source of revenue.

Solicitations

Solicitations are used most often to seek support funds from businesses and/or individuals in the community. Examples of such solicitations are ads for booster programs, discounts for products sold by businesses, and cash donations. In fact, many parents and/or businesses may prefer to make cash donations.

Cash donations eliminate the need to purchase items that may not be wanted and also ensure that all of the donations go to the organization. However, procedures must be in place to ensure that all money donated ultimately gets to the support organization. For this reason, cash should never be accepted unless it can be receipted at the same time it is donated. The best rule of thumb, to protect both parties, is to request that donations in the form of a check be made payable to the support organization.

Federal and State Tax Filing Requirements

Support organizations should seek guidance from an attorney, the IRS, the South Carolina Secretary of State, and/or the South Carolina Department of Revenue to ensure compliance with federal and state tax filing requirements. Since tax laws continuously change, the support organizations must ensure that they have the most updated tax information.

Fiscal Year End Obligations

The support organization's fiscal year shall begin on July 1st and end on June 30th. At the end of each fiscal year, support organizations must complete the following:

- Prepare a budget of anticipated expenditures and receipts for the new fiscal year prior to July 1st;
- An annual audit shall be performed by the audit committee and completed prior to August 1st;
- Prior to August 1st and upon completion of the audit, the audit committee shall provide a report to the school principal and to the general membership of the organization. Any discrepancies noted during the audit shall be brought to the attention of the executive committee of the organization and a resolution reached prior to the presentation;
- Year-end financial reports shall be provided to the school principal prior to August 1st (submitted with the Support Organization Registration form). The audit committee must validate that the financial reports (balance sheet and revenue/expenditure statement) are an "accurate portrayal of the support organization's financial status". The audit committee must sign and date the financial reports to certify "that they had no financial duties and therefore can be independent in their judgment".
- File federal and state tax forms as required.

Sample Support Organization By-laws

ARTICLE I

Name of the organization

ARTICLE II

Section 1

The purpose of the organization

Section 2

Limitation of Methods

Included is Limitation of Methods and must include a statement that the organization will qualify as a 501(c)(3) organization and shall observe all local, state, and federal laws that apply to a non-profit organization as defined in Article 501(c)(3) of the Internal Revenue Code.

ARTICLE III

Section 1

This section should state the eligibility for membership in the organization.

Section 2

This section should state the dues, if any, for membership.

Section 3

This section should state how dues will be evaluated, the frequency of evaluation, and limitations on increases and or decreases, if any limitations are to be imposed.

ARTICLE IV: MEETINGS

Section 1

This section should state when the regular meetings of the organization will be held.

Section 2

This section should specify when the annual business meeting will be held and how the notice of the meeting will be made to the membership.

Section 3

This section should designate how special meetings of the membership may be called, by whom, and the number of members who must be present for a valid meeting, and the limitation of business that can be acted upon.

Section 4

This section should designate who must be present and how many members to constitute a quorum at regular meetings of the organization.

ARTICLE V: BOARD OF DIRECTORS

Section 1

This section shall state the governance of the organization and that its work shall be vested in a Board of Directors consisting of a predetermined number of members, the term they shall serve, and the power the Board of Directors shall have.

Section 2

This section should state how the election of directors shall be conducted and the deadline for the election.

Section 3

This section should state how a nominating committee shall be appointed and when nominations must be filed with the president.

Section 4
This section should outline the voting process, providing for written ballots, and for write-in ballots.

Section 5
This section should set forth the consequence of board members who miss meetings and the method by which vacancies cause by this action must be filled.

Section 6
This section should set forth the method by which a majority vote of the membership, with the approval of the Board of Directors, can amend the bylaws.

ARTICLE VI: OFFICERS

Section 1
This section should set for the officers of the organization and when they will begin serving after their election.

Section 2
This section should set forth the duties and responsibilities of the president of the organization.

Section 3
This section should set forth the duties and responsibilities of the vice-president of the organization.

Section 4
This section should set forth the duties and responsibilities of the secretary of the organization.

Section 5
This section should set forth the duties and responsibilities of the treasurer of the organization. The treasurer and/or the president shall receive and disburse all funds of the organization. Disbursements shall be made as authorized and ordered by the Board of Directors. The treasurer and/or the president shall make a report to the board monthly. The treasurer and the president, and such other officers and organization staff as the board may designate, shall give acceptable bond in such sum as the board may determine for the faithful performance of duties, and the premium of such bond shall be an expense of the organization.

Section 6
This section sets forth the terms of office for all officers and directors.

ARTICLE VII: COMMITTEES

Section 1

There shall be an executive committee, a finance committee and any such other committees as the Board of Directors may authorize from time to time.

Section 2
This president shall appoint all committees, subject to confirmation by the Board of Directors.

Section 3
Finance Committee
The finance committee shall be composed of the treasurer, president, vice-president, and at least one additional member, who shall be a member of the Board of Directors, appointed by the chair. The treasurer shall chair this committee.

The finance committee shall also cause the books and accounts of the organization to be audited annually by an audit committee or an outside auditor and file a complete financial report with the school principal and the Rock Hill School Chief Financial Officer.

ARTICLE VIII: FISCAL YEAR

Section 1
The fiscal year shall commence on the first day of July and end on the 30th day of June.

ARTICLE IX: PARLIAMENTARY PROCEDURE

Section 1
All questions of parliamentary procedures shall be determined according to the latest edition of Robert's Rules of Order.

ARTICLE X: DISSOLUTION

In the event the organization is dissolved, all assets of the organization shall be distributed to the school the organization was formed to support for an exempt purpose according to the *Articles of Incorporation* AS A 501(c)(3) organization. In the event that the school also is being dissolved, then the assets will be given under the same 501(c)(3) requirements to another public school in the district or to the public school district. Under no circumstances should the funds be distributed or used for any purpose that does not comply with all requirements of a 501(c)(3) organization

Support Organization Forms Listing

Below are various forms that may be necessary for your organization. Federal forms may be accessed on the IRS website at http://www.irs.gov. State forms are available on the SC Secretary of State website at https://businessfilings.sc.gov/BusinessFiling/Home/CategorizedForms.

Federal Forms

- SS-4 Application for Employer Identification Number
- 1023 Application for Recognition of Exemption under Section(c)(3) of the Internal Revenue Code
- 8718 Fee for Exempt Organization Determination Letter Request
- 990/990EZ/990N Return of Organization Exempt from Income Tax

- 990 SCH A Organization Exempt under Section 501(c)(3)
- 990 SCH B Schedule of Contributors

State Forms

- Application to Reserve a Nonprofit Corporate Name
- Nonprofit Corporation Articles of Incorporation
- Annual Financial Report for Charitable Organizations
- Charitable Solicitation Questionnaire
- Articles of Incorporation $25.00
- Articles of Amendment $10.00
- Articles of Correction $10.00
- Notice of Change of Principle Office $10.00
- Notification by Existing Corporation $10.00
- Articles of Dissolution $10.00
- Articles of Merger $10.00
- Application for Certificate of Authority (Foreign) $10.00
- Application for Reinstatement $25.00
- Application to Withdraw Certificate of Authority By a Foreign Corporation $10.00
- Application for Amended Certificate of Authority $10.00

Note: This listing of forms may not include all necessary forms for your organization. Organizations should seek guidance from an attorney, the IRS, the SC Secretary of State, and/or the SC Department of Revenue for compliance and ensure that they have the most updated information.

Support Organization – Suggested Audit Forms

Bank Reconciliations

1. Trace ending balances on the reconciliations to bank statements, outstanding check lists, and other reconciling items.
2. Verify that bank reconciliations were completed within 30 days of bank statement ending date.
3. Ensure that any outstanding or reconciling items on the reconciliations were cleared the following month.
4. Verify that the balance in the bank account (at beginning of school year), plus total deposits per check register, minus total disbursements per check register, balances to ending bank account balance (at end of school year).

Bank Statements

1. Determine whether a procedure is in place for a club member, other than those that have check signing ability, to receive bank statements by mail and review for reasonableness.
2. Determine whether any cash corrections were identified on bank statements. Ensure that reasonable explanations are available.
3. Compare the number of cleared checks included in the bank statement with the number that is noted on the bank statement to ensure agreement.

4. Ensure that cleared checks contain signatures of individuals authorized to sign checks. Ideally, bank accounts should be established to require two signatures.

Receipts

1. From the check register or other accounting records, schedule each deposit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
2. Trace deposits to collection documentation and prepared cash receipts for agreement.
3. Trace deposits to bank statements to ensure agreement.
4. Ensure that receipts are presented for deposit in a timely manner by reviewing the dates of prepared cash receipts with the date of deposit on the bank statement.

Disbursements

1. From the check register or other accounting records, schedule each check, withdrawal, or other debit (use of spreadsheets is helpful). If volume is significant, consider selecting only a representative sample.
2. Trace checks to supporting documentation as such invoices, receipts, approved expenses related to fundraisers, or other reasonable explanations.
3. Review the canceled check to ensure agreement of payee name, endorsement, and check amount.
4. Trace disbursements to budget approved by the membership or meeting minutes.
5. For bank withdrawals for the purpose of establishing a change fund for an event, confirm that the change fund was later re-deposited.

Fundraisers

1. Evaluate each fundraiser individually by calculating the value of items available for sale or number of tickets sold, and comparing to deposits and remaining inventory, if any, to ensure agreement
2. Determine whether fundraiser applications were prepared and submitted to the school principal for each fundraiser.

Miscellaneous

1. Review internal control procedures (cash handling procedures, cash disbursement procedures, etc.).
2. Inventory remaining check stock to confirm that all checks are present and sequential. Ensure that the check number for the last check issued and first check available in check stock are sequential.
3. Confirm that check stock is retained in a secure place when not in use.
4. Determine whether any checks were voided during the course of the year. Ensure that any voided checks are retained in the records, but have been sufficiently modified to eliminate the possibility of clearing the bank (i.e. signature portion has been cut off of the check and VOID has been written across the check).
5. Ensure that sales tax reports were prepared and filed timely.
6. Review annual federal and state tax forms for reasonableness.

POLICIES AND FORMS

Policy DM Cash in School Buildings

Issued 12/19

Purpose: To establish the basic structure for dealing with cash in school buildings.

Elementary schools, child development center, and elementary alternative learning centers will not keep more than $750 (including cash and checks) overnight, excluding startup cash for curricular activities and food service petty cash.

Middle schools will not keep more than $1,000 (including cash and checks) overnight, excluding startup cash for curricular and extracurricular activities and food service petty cash.

High schools, career center, and secondary alternative learning centers will not keep more than $1,500 (including cash and checks) overnight, excluding startup cash for curricular and extracurricular activities and food service petty cash.

Other district locations will not keep more than $250 (including cash and checks) overnight. All monies must be kept in a locked, secure place with limited access until deposited.

The board directs all principals to ensure school monies are deposited when the total amount exceeds the limits listed above. All monies received for events, excluding the startup cash, must be reconciled daily and deposited when the school exceeds the limits listed above. Monies received for late night events must be reconciled and deposited daily using the bank's night depository when the total amount for the school exceeds the limits listed above. The district employee making the night deposit will be accompanied by a police officer or security guard. The startup cash for curricular and extracurricular activities must be verified, evidenced by at least two signatures and dates, at the beginning and end of each event day.

Support organizations must agree to follow all procedures as related to cash in school buildings and adhere to policy KBE and administrative rule KBE-R.

Support organizations should not leave money at school overnight. The support organization should use a fixed lock box in the school office or vault area for times when a support organization officer is unavailable to pick up money during the school day. Only the support organization officer will have access to this lock box. A master key to the lock box will be secured at the central office. The support organization should check the lock box for money on a regular basis. The support organization will be responsible for any loss incurred.

Principals will be allowed to hold startup cash for curricular and extracurricular activities for the duration of the activity/season (i.e. fall sports, book fair). At the end of the activity/season, principals must deposit the startup cash in a separate deposit that does not include the school's regular daily deposit. All startup cash must be kept in a locked, secure place with limited access until deposited at the end of the activity/season.

Food service managers may keep petty cash for the duration of the school year for use of operating the food service cash registers. The maximum amount of petty cash is $50 for elementary schools, $150 for middle schools, and $300 for high schools. Petty cash must be verified, evidenced by at least two signatures and dates, at the beginning and end of each day. All petty cash must be kept in a locked, secure place with limited access until deposited at the end of the school year. Food service must make daily deposits, excluding petty cash, for monies received from food service operations.

District employees who come into possession of money in connection with school activities will not leave the money unattended. As soon as is possible, and no later than the end of the school day, employees in possession of money must turn it over to the principal or his/her designee for safekeeping and proper accounting. District

employees are prohibited from keeping school monies in their classrooms, offices, homes, or automobiles overnight.

No disbursements will be made from cash collections. All school monies will be deposited, and disbursements will be made by check or procurement card to ensure appropriate reporting.

The principal must make arrangements with local banks for night depository privileges and armored services when necessary.

Principals, teachers, or other employees who do not abide by this policy will be responsible for any loss incurred as a result of their failure to make a timely deposit and may be subject to further disciplinary action.

Adopted 9/27/99; Revised 11/26/12, 3/27/17, 6/25/18, 12/9/19

Policy EFE Competitive Food Sales/Vending Machines

Issued 3/19

Good nutrition is essential to peak academic performance for students and to long-term health. The district supports nutrition programs and nutrition education as an integral part of a high quality education.

To ensure that foods served at schools address modern nutritional needs and to protect the health of students, the principal will exercise control over the sale of non-cafeteria/competitive food. For purposes of this policy, "competitive food" means any food that is sold in competition with the school breakfast or lunch program. The sale of competitive food will not be allowed in the food service area (cafeteria) during the meal service.

The district will permit vending machines and the sale of competitive foods in the elementary schools, middle schools, high schools, and career centers in accordance with the policy. All vending machine products must be in compliance with Smart Snacks. Vending machines cannot be located within the food service area (cafeteria).

Schools will not offer or sell any foods of minimal nutritional value in the food service area during meal periods. Foods of minimal nutritional value are those which contribute less than five percent of the Reference Daily Intake (RDI) for any one of several key nutrients and are grouped into the following four categories:

- Soda water (which includes all carbonated beverages)
- Italian Ice
- Chewing gum
- Certain candies

The board authorizes the superintendent or his/her designee to close a canteen or discontinue the sale of competitive foods if not properly operated.

Adopted 9/25/06; Revised 9/22/14 ,3/25/19

Legal References:

Federal Law:

Healthy, Hunger-Free Kids Act of 2010, Pub. L. No. 111-296, 124 Stat. 3183. S.C. Code 1976, as amended:

Sections 59-10-310 *et seq*. – Nutrition standards.

Federal Regulations:

National School Lunch Program, 7 C.F.R. Section 210.10.

School Breakfast Program, 7 C.F.R. Section 220.8.

State Board of Education Regulations:

R43-168 – Nutrition standards for elementary (K-5) school food service meals and competitive foods.

Other References:

USDA Smart Snacks in School Regulation.

2015 SC "Smart Snacks" and Exempt Fundraisers Memorandum.

AR EFE-R Competitive Foods/Vending Machines

Issued 3/19

In an effort to promote student wellness, prevent and reduce childhood obesity, and provide assurance that school meals and snacks meet the minimum federal standards, the district implements this rule governing the sale of competitive foods within the district.

"Competitive foods" means all foods and beverages sold to students during the school day other than food sold under the breakfast and lunch programs. The school day is the period from midnight to 30 minutes after the end of the school day.

This rule applies to all properties under the jurisdiction of the school that are accessible to students during the day. The venues include, but are not limited to, a' la carte in the cafeteria, school stores, snack bars, vending machines, and in-school fundraisers.

The competitive food standards do not apply under the following situations:

- Emergency medical situations
- Food sold during non-school hours, weekends, or off-campus fundraising events (e.g., the athletic events, or school concerts)
- Food sold for off-campus consumption (e.g., cookie dough or frozen pizza)
- Food sold exclusively to adults who are not students
- Food brought from home by students for personal consumption
- Foods donated for classroom celebrations (see policy ADF)
- Food given to students at no charge without suggesting a donation (see policy ADF)

Definitions

A' la carte – An individually priced food item.

Combination food – A product that contains two or more components representing two or more of the recommended food groups (fruit, vegetable, dairy, protein, or grains). Examples include yogurt and fruit parfait, hummus with vegetables, and cheese and crackers.

Entrée – A combination food of meat/meat alternative and whole grain rich food; a combination food of vegetable or fruit and meat/meal alternative; or a meat/meat alternative alone, with the exception of yogurt, low-fat or reduced fat cheese, nuts, seeds and nut/seed butters, and meat snacks (such as dried beef jerky and meat sticks).

Food – Food and beverages, including side items and condiments.

Food service area – Any centralized location on a school campus where breakfast and lunch are normally prepared, served and/or consumed by students. This includes a "commons" area if students are expected to eat meals there.

Nutritive sweetener – A sweetener that provides energy (calories) in the form of simple carbohydrates such as sugars and syrups (e.g., brown sugar, corn sweetener, corn syrup, dextrose, fructose, fruit juice concentrates, glucose, high fructose corn syrup, honey, invert sugar, lactose, malt syrup, maltose, molasses, raw sugar, sucrose, sugar, or syrup).

Competitive Food Standards

The district will comply with the following standards as current and amended, from the United States Department of Agriculture (USDA) and other federal and state regulations:

Food/Nutrient	Standard	Exemptions to the standard
General Standard for Competitive Food	To be allowable, a competitive food item must: (1) Meet all of the proposed competitive food nutrient standards; (2) Be a grain product that contains 50% or more whole grains by weight or have whole grains as the first ingredient; (3) Have as the first ingredient one of the non-grain main food groups: fruits, vegetables, dairy, or protein foods (meat, beans, poultry, seafood, eggs, nuts, seeds, etc.); (4) Be a combination food that contains at least ¼ cup fruit and/or vegetable; and (5) If water is the first ingredient, the second ingredient must be one of the above.	• Fresh and frozen fruits and vegetables with no added ingredients except from all nutrient standards. • Canned fruits with no added ingredients except water, which are packed in 100% juice, extra light syrup, or light syrup are exempt from all nutrient standards. • Low sodium/No salt added canned vegetables with no added fats are exempt from all nutrient standards.
National School Lunch Program and School Breakfast Program Entrée Items Sold a' la Carte	Any entrée item offered as part of the lunch program or the breakfast program is exempt from all competitive food standards if it is served as a competitive food on the day of service or the day after service in the lunch or breakfast program	
Gain Items	Acceptable grain items must include 50% or more whole grains by weight, or have whole grains as the first ingredient	
Total Fats	**Elementary School:** Acceptable food items must have ≤30% calories from total fat as served including any added accompaniments	• Reduced fat cheese (including part-skim mozzarella) is exempt from the total fat standard.
Total Fats	**Middle and High School:** Acceptable food items must have less than ≤35% calories from total fat as served including any added accompaniments	• Nuts and seeds and nut/seed butters are exempt from the total fat standard.

		• Products consisting of only dried fruit with nuts and/or seeds with no added nutritive sweeteners or fats are exempt from the total standard. • Seafood with no added fat is exempt from the total fat standard. • Whole eggs with no added fat are exempt from the total fat standard.
Saturated Fats	Acceptable food items must have <10% calories from saturated fat as served	• Reduced fat cheese (including part-skim mozzarella) is exempt from the saturated fat standard. • Nuts and seeds and nut/seed butters are exempt from the saturated fat standard. • Products consisting of only dried fruit with nuts and/or seeds with no added nutritive sweeteners or fats are exempt from the saturated fat standard. • Whole eggs with no added fat are exempt from the saturated fat standard.
Trans Fats	Zero grams of trans fat as served (≤0.5 g per portion) including any added accompaniments	
Sugar	Acceptable food items must have ≤35% of weight from total sugar as served	• Dried whole fruits or vegetables; dried whole fruit or vegetable pieces; and dehydrated fruits or vegetables with no added nutritive sweeteners are exempt from the sugar standard.

		• Dried whole fruits, or pieces, with nutritive sweeteners that are required for processing and/or palatability purposed (i.e., cranberries, tart cherries, or blueberries) are exempt from the sugar standard. • Products consisting of only dried fruit with nuts and/or seeds with no added nutritive sweeteners or fats are exempt from the sugar standard.
Sodium	Snack items and side dishes: ≤200 mg sodium per item as served, including any added accompaniments Entrée items: ≤480 mg sodium per item as served, including any added accompaniments	
Calories	Snack items and side dishes: ≤200 calories per item as served, including any added accompaniments Entrée Items: ≤350 calories per item as served including any added accompaniments	
Accompaniments	Use of accompaniments is limited when competitive food is sold to students in school. The accompaniment must be included in the nutrient profile as part of the food item served and meet all proposed standards. Examples include, but are not limited to, butter, cream cheese, syrup, ketchup, mustard, and salad dressing	
Caffeine	**Elementary and Middle School:** Foods and beverages must be caffeine-free with the exception of trace amounts of naturally occurring caffeine substances **High School:** Foods and beverages may contain caffeine	

Beverages	**Elementary School:** • Plain water or plain carbonated water (no size limit) • Low fat milk, unflavored (≤8 fl oz) • Non-fat milk, flavored or unflavored (≤8 fl oz), including nutritionally equivalent milk alternatives as permitted by the school meal requirements • 100% fruit/vegetable juice (≤8 fl oz) • 100% fruit/vegetable juice diluted with water (with or without carbonation), no added sweeteners (≤8fl oz) **Middle School:** • Plain water or plain carbonated water (no size limit) • Low-fat milk, unflavored (≤12 fl oz) • Non-fat milk, flavored or unflavored (≤12 fl oz), including nutritionally equivalent milk alternatives as permitted by the school meal requirements • 100% fruit/vegetable juice (≤12 fl oz) • 100% fruit/vegetable juice diluted with water (with or without carbonation), and no added sweetener (≤12 fl oz) **High School** • Plain water or plain carbonated water (no size limit) • Low-fat milk, unflavored (≤12 fl oz) • Non-fat milk, flavored or unflavored (≤12 fl oz), including nutritionally equivalent milk alternative as permitted by the school meal requirements • 100% fruit/vegetable juice (≤12 fl oz) • 100% fruit/vegetable juice diluted with water (with or without carbonation), and no added sweeteners (≤12 fl oz) • Other flavored and/or carbonated beverages (≤20 fl oz) that are labeled to contain <5 calories per 8 fl oz, or ≤10 fl oz calories per 20 fl oz • Other flavored and/or carbonated beverages (≤12 fl oz) that are labeled to contain ≤40 calories per 8 fl oz, or ≤60 calories per 12 fl oz.	
Sugar-free Chewing Gum	Sugar-free chewing gum is exempt from all of the competitive food standards and may be sold to students at the discretion of the local educational agency	

Fundraisers

All foods that meet the competitive food standards may be sold at fundraisers on the school campus during school hours. Food and beverages that do not meet the standards may only be sold in occasional or exempt fundraisers if they are not sold in competition with school meals in the food serving area during the meal programs. This rule governs the sale of food using payment options including, but not limited to, money, tokens, and coupons, or where a donation is expected or suggested. EFE-E(1), -E(2), -E(3) provide additional information on the process for fundraisers involving the sale of foods for fundraisers. For further general guidance on fundraisers please see policy JJE and JJE-R.

File EFE-E (1) "Smart Snacks" Individual Exempt Fundraiser Checklist

Important Notes

- This form should be approved by the principal or his/her designee, not the cafeteria staff.
- Post this form to the "Smart Snacks" Annual School-Based Exempt Fundraiser Summary Report.
- Retain this form at the school (not the cafeteria) for the current school year and the next three school years. These forms are subject to audit

District and school: _____

Requesting school organization and contact: _____

Name of fundraiser, date(s), time(s), and location(s): _____

Description of food(s) being sold:

1. Is this fundraiser consistent with the district and/or school's **local wellness policies?**
   Yes = continue.
   No = continue, this may be an exempt fundraiser.

2. Will the food be **sold?**
   Yes = continue.
   No = no exemption required, but check local wellness policy.

3. Will the food be sold during the **school day** for **consumption** on the **school campus**?
   Yes = continue.
   No = no exemption required, but check local wellness policy.

4. Will the food be sold in a **canteen, vending machine,** or **school store**?
   Yes = STOP! This cannot be an exempt fundraiser.
   No = continue.

5. Does the food meet federal Smart Snacks **nutritional requirements**?
   Yes = no exemption required, but check local wellness policy. I don't know = use the Smart Snacks calculator at https://foodplanner.healthiergeneration.org/calculator/
   No = continue.

6. Will the food be sold in the **food service area** during breakfast and/or lunch?
   Yes = STOP! This cannot be an exempt fundraiser.
   No = Sign, date and submit this form to the principal or his/her designee.

_____

Printed name and Signature of authorized organization representative Date

_____

Printed name and Signature of Principal or his/her designee Date

File EFE-E(3) Parent's Guide to Smart Snacks Sold as Fundraisers

The Healthy Hunger-Free Kids Act of 2010 directed the USDA to establish nutrition standards for all foods and beverages sold to students during the school day, including foods sold through fundraisers. Students who are well nourished are better prepared to learn. By implementing consistent nutrition standards throughout the school building, we believe this will enhance the learning environment and contribute to the overall health and well-being of our students. Smart Snacks standards help schools offer students healthy food and beverages choices such as whole grains, fruits and vegetables, leaner protein, lower-fat dairy, while limiting foods with too much sugar, fat, and salt.

- Smart Snacks Standards apply to all foods and beverages **sold** to students outside of the school meals programs – including vending machines, a la carte, school stores, snack carts, and **in-school fundraising.**

    - Cookies, candy, chips, donuts, and soda have been replaced with items like nuts or seeds, popcorn, baked chips, fruit cups and plain water.

- Smart Snacks are in effect for the entire school day (midnight before to 30 minutes after the end of the school day) across the entire school campus.
- Smart Snacks do **not** apply to foods served, such as classroom celebrations and during evening, weekend, or community events. Please refer to the District Wellness Policy (ADF).

Food and beverages sold to students **as fundraisers during the school day** have to meet Smart Snack standards unless they are approved by the principal as an exempt fundraiser. Our state allows 30 "one day" exempt fundraisers per year at each school.

The school principal must approve all school sponsored and non-school sponsored support organization fundraising activities (policy JJE-R). This approval must be in writing and issued prior to the beginning of the fundraising activity. There are several documents that are required to be completed for approval:

- Smart Snacks Individual Exempt Fundraiser Checklist (EFE-R)
- E(1) Fundraising Activity Request – Support Organization (JJE-E)

Non-food fundraisers or fundraisers that include only foods and beverages that meet the standards are **not** limited in any way! Visit www.healthiergeneration.org/smartsnacks to find additional resources on alternative fundraising ideas and healthier foods and beverages that can be used for fundraising

Our district is fully committed to insuring compliance with the Smart Snacks standards. We also want to make sure you have the tools you need to find compliant products. Check out the following tools from the Alliance for a Healthier Generation:

- Smart Food Planner
- Smart Snacks Product Calculator (This is the only compliance tool verified by the USDA)
  As we work to change our foods and beverages across campus, we would appreciate your support, especially in the area of fundraising. We look forward to working together to find alternative fundraising ideas or developing a list of healthier foods and beverages to be sold for fundraising.

Policy JJE Student Fundraising Activities

Issued 8/18

Purpose: To establish the basic structure for the conduct of student fundraising activities.

Schools will keep fundraising campaigns to a minimum so as not to impair the efficiency and effectiveness of the education program. In addition, schools may undertake such campaigns only under the following circumstances:

- No one may solicit monetary contributions from students at any time.
- Students in grades kindergarten through eight will not participate in fundraising activities that involve selling items or soliciting contributions, pledges, or orders. However, schools may use these students as couriers between school and home for information, order blanks, and materials about fundraising activities sponsored by the school and school related organizations such as the PTO/PTA.
- Fundraising campaigns sponsored within the school must be in support of specific student activities or projects that will contribute to the improvement of the school's program.
- The principal will approve and supervise each campaign.
- Students may be participate in fundraising activities during school hours without the express approval of the principal.
- Students will not solicit personal contributions to meet the basic needs of the school or to finance extracurricular activities.

No student or organization may sell, distribute, or advertise services, written materials, or items from private sources on school premises or in the school district without the permission of the principal of the school involved and the superintendent.

Organizations or students seeking to distribute materials to students unrelated to the individual school or school district must have the permission of the superintendent.

Fundraisers for the sale for food or beverages on the school campus during school hours must meet the competitive food standards (see administrative rule EFE-R, also known as Smart Snacks Exempt Fundraisers). Food or beverages that do not meet the standards may only be sold in occasional fundraisers if they are not sold in competition with the school meals in the food serving area during the meal service. The standards do not apply to items sold during non-school hours, weekends, or off-campus fundraising events. The number of fundraisers exempt from the competitive food standards will be determined by the South Carolina State Board of Education.

Adopted 7/23/79; Revised 5/28/90, 8/26/91, 11/25/02, 7/24/06, 8/27/18

AR JJE-R Student Fundraising Activities

Issued 8/18

All fundraising activities that take place must be conducted by an organization, not an individual. The principal must approve all school sponsored and non-school sponsored support organization fundraising activities. The approval must be in writing and issued prior to the beginning of the fundraising activity. A copy of the approval and the results of the fundraiser must be given to the principal monthly.

For school sponsored clubs/organizations, the following forms (located in the Business Procedures Manual) are required in order to obtain approval:

- Request for Fundraiser Activity
- Online Fundraiser Approval
- Online Fundraising Summary

For non-school sponsored support organizations, the following form is required in order to obtain approval:

Fundraising Activity Request – Support Organizations (JJE-E)

All information, advertising, tickets, and other materials used for promotion of the activity must carry the name of the sponsoring club or organization. Organizations may not use a board of trustees' endorsement on any materials, notices, or advertising without the specific written consent of the board.

Students will be reminded of safety protocols when participating in fundraisers, based upon guidance obtained from PTA/PTO or similar organizations.

No teacher or employee of the district will be required to participate in any fundraising activity sponsored by a parent/legal guardian or student group such as, but not limited to, PTA, band boosters, etc.

Adopted 8/27/18

Policy KBE Relations with Parent Organizations

The board believes that for a successful community-school organization to exist, the propelling and compelling impetus for such an organization must be a spirit of altruism, cooperation, and supportive action.

These organizations will not have administrative authority in connection with the operation of the school.

Each organization will submit a statement of purpose and regulations governing the organization's involvement to the superintendent or his/her designee for review and approval. Equipment donated to the school becomes the property of the district.

These support organizations need the superintendent's or his/her designee's approval for any events, programs, or operations that involve the following:

- Participation of children
- Operation of a school service
- Charges to children
- Solicitation of children
- Communications sent home with all children in school

The board authorizes the administration to establish policies, regulations, and procedures that will provide for an orderly and systematic operation of such organizations. The board further directs the administration periodically to evaluate the productivity and impact of the support organization. All support organizations will be governed by this policy.

Adopted 7/23/79; Revised 8/28/82, 11/27/89, 10/25/04, 6/25/18

AR KBE-R Relations with Support Organizations

Issued 6/18

Support Organizations' Roles and Responsibilities

Booster clubs and parent-teach organizations/associations are separate entities from the school district. The district board of trustees appreciates the time, effort, energy, and financial support these organizations provide to the staff and students of the district. As a result, the board of trustees encourages administration, staff, and employees to support and accommodate the activities of these groups so much as they contribute to and provide a benefit to the district. At the same time, the board of trustees and administration must ensure the district is complying with various laws and regulations. As such, the district reserves the right to limit the activities of groups where necessary to ensure compliance with laws and regulations applicable to the district. In addition, all support organizations may be subject to random auditing by the Rock Hill School District.

The board of trustees directs the administration to establish regulations and procedures which will provide for an orderly and systematic operation of such groups. The board of trustees further directs the administration periodically to evaluate the productivity and impact of the support groups (board policy KBE).

These valuable organizations provide a needed source of financial support for school activities. Without them, the district's schools would not be able to provide many of the opportunities that students enjoy through the programs supported by these organizations. Because these entities are independent from the district, a separation between these organizations and the school district must be maintained so that third parties are not misled into believing that an organization is part of the school district. This protects both parties in case of litigation and other issues that may arise. Therefore, it is important that consistent and proper accounting practices are followed in order to ensure this separation.

School support organizations are organized for the purpose to support schools or specific school programs within a school. The relationship with the school should never be forgotten. This mission, vision, and goals of the support organization should mesh with those of the school. For this reason, the support organization's officers and board should work closely with the school principal to establish an atmosphere of cooperation and confidence to ensure that the programs operate smoothly within the school's and district's policies and practices. To further assist with compliance of federal, state, and district policies, rules, and regulations, the district is available to host a voluntary informational seminar that reviews pertinent information pertaining to the operation of support organizations within the district.

Establishing the School Support Organization

- Follow the Rock Hill School District 3 of York County policies and administrative rules regarding support organizations and fundraising

- Prepare and adopt bylaws and articles of incorporation
- File a current copy of bylaws with the chief building administrator
- File a current copy of bylaws with the district's Assistant Superintendent of Business Services
- Incorporate as a nonprofit organization
- Register with the South Carolina Secretary of State's office
- Highly recommend obtaining 501(c)(3) designation
- Prepare and approve a detailed proposed budget annually listing planned contributions to or support of school activities itemized by organization and activity
- Establish an audit/finance committee

Operating the School Support Organization

As separate entities, school support organizations have their own governing board, establish their own policies, and maintain their own set of accounting records. Each one must also have its own checking accounting along with a separate federal tax identification number. These organizations are generally formed as nonprofit entities, must obtain their own tax exempt status, and therefore must follow applicable federal and state tax regulations. These organizations are neither authorized nor permitted to use the tax identification number of the district under any circumstances.

Each organization will file a statement of purpose and regulations governing the organization's involvement to the superintendent or his/her designee (board policy KBE).

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

- Participation of children
- Operation of a school service
- Charges to children
- Solicitation of children
- Communications sent home with all children in a school
- Use of district facility or property

Management of Funds

A major initiative of most school support organizations is fundraising for school programs the organizations represents. Guidelines are offered to ensure funds are handled properly and, therefore, are available for the greatest benefit to students. District employees can serve as leaders, including president, vice president, secretary, and/or committee chair, provided they do not have signature authority on checks. District employees are prohibited from serving as treasurer, assuming any financial responsibility, or possessing any signature authority regarding funds of a support organization. Employees must participate in such organization/program only on their personal time and in a manner that does not conflict with their duties and responsibilities within the district.

Equipment donated to the school becomes the property of the district (board policy KBE).

- Bonding insurance is required for the organization and its officers.
- The Treasurer's report, which should include a balance sheet and a statement of revenues and expenses, should be provided monthly to the membership but not less than quarterly.
- Cash controls procedures should include best practices.
- Cash receipt procedures should include best practices, including consistent and proper segregation of duties.

- Cash disbursement procedures should include best practices, including consistent and proper segregation of duties. Checks should include signatures from two officers.
- Month end and year-end financial procedures should include best practices, including consistent and proper segregation of duties.
- The district reserves the right to accept or reject any contribution or use of booster funds should the district determine that the proposed use will negatively impact the district in any way.

Support Organization Cash in School Buildings

Money collected by the support organization must be deposited into the support organization's bank account. Money should not be kept overnight at the school. The support organization should use a fixed lock box in the school office or vault area for times when a support organization officer is unavailable to pick up money during the school day. Only the support Organization officers will have access to this lock box. A master key to the lock box will be secured at the central office. The support organization should check the lock box for money on a regular basis. The support organization will be responsible for any loss incurred (board policy DM). As a matter of best practices, money should not be kept in the homes of members.

Fundraising

All fundraising activities that take place must be conducted by an organization, not an individual. Any club or organization requesting permission to hold a fundraiser must have a valid charter and board approved bylaws and have been in existence for at least four months prior to making the request. The principal must approve the fundraising activities of support organizations. The approval must be in writing and issued prior to the beginning of the fundraising activity.

Support organizations must make written requests for fundraising activities to include the following:

- The inclusive dates of activity or sales campaign
- The type of activity clearly explained
- Name of supplier of sale items or activity
- Intended use of the money raised
- How this use of funds can improve the school or program
- Smart Snacks compliance, if applicable

All information, advertising, tickets, and other materials used for promotion of the activity must carry the name of the sponsoring club or support organization. Support organizations may not use the district's board of trustees' endorsement on any materials, notices, or advertising without the specific written consent of the board of trustees.

No teacher or employee of the district will be required to financially contribute in any fundraising activity sponsored by a support organization such as, but not limited to, PTA/PTO, booster club, etc.

Fiscal Year-End and New Year Obligations

Prepare a proposed budget of anticipated expenses and receipts for the new fiscal year prior to July 1st.

Year-end financial reports will be provided to the school principal and to the district's Assistant Superintendent of Business Services no longer than September 30th of each year. The audit/finance committee of the support organization must validate that the financial reports (balance sheet and revenue/expense statement) are an "accurate portrayal of the support organization's financial status." The audit/finance committee must sign and date the financial reports to certify "that they had no financial duties and therefore can be independent in their judgment."

File federal and state tax forms as required.

Complete district's "Support Organization Registration Form" and submit to the school principal by August 1st of each year.

Issued 6/25/18

Policy LEB Non-School Sponsored Support Organizations

Issued 8/18

Purpose: To establish the basic structure for the formation and operation of non-school support organizations.

The board and administration appreciates the support that non-school sponsored support organizations contribute to our schools. These organizations are groups supporting the school as a whole; PTO/PTA and booster clubs supporting athletic teams and band are examples. The support provided by these organizations is a valuable asset to supplement district funding and community activities. The board authorizes and encourages the formation of support organizations that promote legitimate and systematic participation in an effective educational environment.

Non-school sponsored support organizations will not have any administrative authority in connection with the operation of the schools or school-sponsored extracurricular activities. Each organization will be a local, self-governing, non-profit organization with its own bylaws, officers, and membership operating independent of the district and its schools. The district will not be liable under any circumstances for the actions, debts, or other obligations incurred by any support organization or for the actions, debts, or other obligation incurred by any individual on behalf of any such support organization.

To meet with the requirements of this policy each non-school support organization will submit its mission statement, by-laws, and organizational structure for approval by the superintendent or his/her designee no later than September 30th of each year.

The administration may, in its sole discretion, withdraw approval for any support organization and may restrict any programs or activities deemed not to be in the best interest of the district or its schools.

The board recognizes the importance of parental involvement and encourages district employees to take an active role in their own children's educational experience. District employees can serve as leaders, including president, vice president, secretary, and committee chair, provided that he/she does not have signature authority on checks. District employees are prohibited from serving as treasurer, assuming any financial responsibility, or possessing any signature authority regarding funds of a support organization. Principals may not serve in an officer role but should serve as an ex officio for his/her school's support organization.

Employees must participate in such organizations only their personal time and in a manner that does not conflict with their duties and responsibilities within the district. This policy does not prohibit employees from holding such offices or positions within other civic organizations not associated with district support programs.

By August 1st of each academic year, each non-school sponsored support organization will submit to the superintendent or his/her designee a balance sheet and detailed revenue expense statement, including proof of taxes filed and completion of the Support Organization Registration Form.

Groups are required to have an independent audit of their financial statements annually. The audit should be performed by individuals who are independent from day-to-day financial activities and should not be part of the executive committee. All non-school sponsored support organization programs and activities require prior approval from the superintendent or his/her designee and must comply with all district policies. This includes programs and activities that take place on district property that involve district students, school services, operations, or solicitation of staff and students.

Any fundraising activities sponsored or supervised by support organizations and any gifts or donations made by those support groups will be subject to district policies.

The board authorizes the administration to adopt and implement procedures as necessary to provide for the orderly and systematic operation of non-school sponsored organizations in accordance with this policy.

Cf. GBEA

Adopted 3/24/14; Revised 2/22/16, 8/27/18

Policy DA Fiscal Management Goals/Priority Objectives

Issued **12/19**

The quantity and quality of the district's educational program is directly dependent on the funding levels and the effective, efficient management of the funds provided. Therefore, the board will be diligent in fulfilling its responsibility to ensure public funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, the board will ensure the education of students remains the central focus of all of the district's financial decisions.

- To achieve this vision for the management of fiscal resources, the administration will do the following:
- Engage in thorough advance planning in order to develop budgets and to guide expenditures in ways that achieve the greatest educational returns for students as well as the greatest contributions to the educational program
- Explore all practical sources of revenue to establish levels of funding which will provide high-quality education of the district
- Use the best available techniques and processes for budget development and management
- Provide timely and appropriate information to the board and all staff with fiscal management responsibilities
- Establish and implement efficient procedures based on best practices for accounting, reporting, investing, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management

Adopted 2/22/82; Revised 10/24/88, 9/27/99, 12/9/19

York 3/Rock Hill School District

Policy DB Annual Budget

Issued **12/19**

The annual general fund budget is the board's plan for allocating the district's available financial resources. Planning the budget document is a continuous process, involving long-term thought, study, and deliberation by the superintendent, board, administrative staff, faculty, and citizens of the district.

It provides the framework for both expenditures and revenues for the year and translates the educational programs and priorities for the district into financial terms.

The superintendent will establish budget priorities for each fiscal year (July 1st - June 30th). These priorities will be based upon the needs identified by the administration during the budget planning process as determined by the following:

- needs of the district, ensuring that all segments of the district's programs are treated equitably in allocating available resources
- state and/or federal legal requirements for funding of programs
- requirements and regulations of the regional accrediting agency
- availability of fiscal and other non-economic resources
- maintenance of an unassigned general fund balance for the year ending June 30th of a minimum of 17 percent and a maximum of 25 percent of the subsequent year's total budgeted expenditures in the general fund

The superintendent has overall responsibility for budget preparation and will submit an annual budget to the board. Based on the superintendent's recommendation, the board will approve an annual budget.

In case the budget does not receive approval by June 30th, the board will adopt a continuing resolution based on the prior year's budget until the budget can be approved.

Notice of Budget Adoption

Before adopting the general fund budget for each fiscal year, the district will advertise a public hearing on the budget in at least one South Carolina newspaper of general circulation in the area. The notice must appear not less than fifteen (15) days in advance of the public hearing. The notice must be a minimum of two columns wide with a bold heading.

The notice must include the following:

- governing entity's name
- time, date, and location of the public hearing on the budget
- total revenues and expenditures from the current fiscal year's budget
- proposed total projected revenue and expenditures for the next fiscal year as estimated in the next year's budget
- proposed or estimated percentage change in estimated budgets between the current fiscal year and the proposed budget
- millage for the current fiscal year
- estimated millage in dollars as necessary for the next fiscal year's proposed budget

Limitations on Millage Increases

In Rock Hill School District Three of York County, the board is authorized by South Carolina law to levy school taxes. The board can increase millage above the rate imposed for the prior tax year by one the following:

- may increase up to six (6) mills in any year over that levied for the preceding year without the approval of the qualified voters of the district in a referendum per local legislation
- by the percentage increase in the consumer price index over the previous calendar year plus the percentage increase in the previous year in the population of the school district as determined by the State Fiscal Accountability Authority.

The millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the board for any of the following statutory purposes:

- deficiency of the preceding year
- any catastrophic event outside the control of the board such as a natural disaster, severe weather event, act of terrorism, fire, war, or riot
- compliance with a court order or decree
- taxpayer closure due to circumstances outside the control of the board that decreases by 10 percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year
- compliance with a regulation promulgated or statute enacted by the federal or state government after June 7, 2006, for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government

A millage rate increase imposed under any of the above reasons will appear separately on the tax bill as a separate surcharge with an explanation and not included in the millage subject to the CPI plus population growth factor or local legislation. The surcharge will only continue for the years necessary to pay for the reason imposed.

In addition, the millage limitation does not apply to millage levied to pay bonded indebtedness or real property lease-purchase payments.

` *Adopted 2/22/82; Revised 10/24/88, 9/27/99, 12/9/19*

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 6-1-80 - Budget adoption.

Section 6-1-300*, et seq.* - Authority of local governments to assess taxes and fees.

Section 59-20-90 - Districts must maintain at least one (1) month of general fund operating expenditures of the previous two (2) completed fiscal years in order to avoid declaration of fiscal watch. S.C. Acts and Joint Resolutions:

1975 Act 449, p. 1169, Part III, Section 7 - The board of trustees of Rock Hill School District Three of York County will have the power to levy taxes to provide funds for school operating expenses;

provided, such levy may not be increased more than six mills in any year over that levied for the preceding year without the approval of the qualified voters of the district in a referendum.

1990 Act 744, p. 3519 - Limitations for 1990 increased to eight mills and thereafter reverts in succeeding years to six mills.

Policy DBJ Budget Transfers

Issued **12/19**

Periodically, during the fiscal year, the superintendent will examine budget categories and estimate the year-end status of each. The superintendent has authority to transfer budget amounts between function and object codes as long as total spending does not exceed the approved budget. Additions to the approved budget must be approved by the board. The board allows principals and department heads the discretion of budget transfers at the individual school or department level as described in the Business Procedures Manual.

The superintendent has authority to transfer budget amounts within the same function and sub-function areas under guidelines found in the Financial Accounting Handbook for South Carolina Public School Districts.

In keeping with the need for periodic reconciliation of the district's operating budget, the board will consider requests for budget transfers as they are recommended by the superintendent.

The board desires to be kept abreast of the need for these adjustments so that it may act promptly and expedite the financial recordkeeping of the school system.

Adopted 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 11-9-20 - Prohibition on exceeding, changing, transferring, or shifting appropriations.

Policy DDA Federal Fiscal Compliance

Issued **12/19**

The district intends to comply with all requirements for state and federal grants and awards imposed by law, the awarding agency, or an applicable pass-through entity (e.g., the South Carolina Department of Education). To the extent that any provision of a board policy is contrary to federal law, regulation, term, or condition applicable to a federal award, staff must follow the applicable federal requirement.

Delegation of Responsibility

The finance office and federal programs director will develop, monitor, and enforce effective financial management systems, internal control procedures, procurement procedures, and other administrative procedures as needed to provide reasonable assurance that the district is in compliance with all requirements of state and federal grants and awards. At minimum, these procedures will include methods for the following:

- identification of all federal funds received and expended and the federal programs under which they were received
- accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with federal requirements
- identification of the source and application of funds for federally-assisted activities effective control and accountability for all funds, property, and other assets to ensure that they are used solely for authorized purposes
- comparison of actual expenditures versus budgeted amounts for each federal award
- implementation of the cash management requirements established by the Education Department Administrative
- Regulations (EDGAR), the Uniform Grant Guidance (UGG), or any other applicable binding authority determination and documentation of allowability of all costs charged to each federal award

These systems and procedures will be approved by the chief finance officer.

Conflicts of Interest

No staff member, board member, or agent of the district may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. A conflict of interest would arise when the staff member, board member, or agent; any member of his or her immediate family; his or her partner; or an organization which employs or is about to employ any of these parties has a financial interest in or a tangible personal benefit from a firm considered for a contract.

No staff member, board member, or agent of the district may solicit or accept any gratuities, favors, or items from a contractor or party to a subcontract for a federal grant or award; however, they may accept one single unsolicited item with a value of $10 or less or multiple unsolicited items from a single contractor or subcontractor having an aggregate monetary value of $10 or less in a 12-month period.

Any person who has a potential conflict of interest will disclose that contact immediately in writing to the superintendent or his/her designee and will not participate in the selection, award, or administration of a contract supported by a federal grant or award. The superintendent or his/her designee will disclose any potential conflict of interest in writing to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.

Violations of conflict of interest policy

Any person who suspects an individual has violated the conflict of interest policy will report their suspicions immediately to the superintendent or chief finance officer. These reports will be treated as confidential to the extent permitted by law, however, limited disclosure may be necessary for purposes of investigation. Neither a staff member nor a member of the board will unlawfully retaliate against a person who in good faith reports such information.

Upon receipt of such information, the superintendent, in coordination with legal counsel and other individuals as appropriate, will promptly investigate the claim. If a real or apparent conflict of interest is found, the superintendent will report such information to the board and make a recommendation for appropriate disciplinary action, which may include termination of the staff member, cancellation of the district's relationship with the contractor or vendor, and referral to law enforcement, where appropriate. The board will determine the final disposition of the matter. The district will promptly disclose all violations in writing to the federal awarding agency and pass-through entity.

Disclosure Requirements

The superintendent will disclose in writing to the federal awarding agency in a timely manner all violations of federal criminal law involving fraud, bribery, or gratuities potentially affecting any federal award. The superintendent will fully address any such violations promptly and will notify the board accordingly. The board may request the superintendent to develop a plan of correction for board approval in appropriate situations as determined by the board.

Cash Management Procedure

Generally, the district receives federal grant funds from the South Carolina Department of Education (SCDE) or awarding agency on a reimbursement basis.

Reimbursements

The finance office will request reimbursement for actual expenditures incurred under the federal grants monthly. Such requests will be submitted with appropriate documentation and signed by the requestor. Requests for reimbursements will be approved by the chief finance officer.

Reimbursements will be submitted appropriately to the SCDE or awarding agency. All reimbursement requests will be based on actual disbursements and not on obligations. Consistent with state and federal requirements, the district will retain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available to the SCDE or awarding agency to review upon request.

Procurement Procedures

All purchases for property and services made using federal funds must be conducted in accordance with all applicable federal, state, and local laws and regulations; the UGG; and the district's written policies and procedures. The district will generally follow the South Carolina Procurement Code (policy DJ, *Purchasing*), however, it will modify these procedures when making purchases for federally funded purposes to which the UGG or United States Department of Agriculture (USDA) regulations apply so as to comply with both state and federal requirements.

In its procurement practices, the district will:

- Prepare written procedures for all procurement transactions to ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured and identify all requirements that the vendor must fulfill and all other factors to be used in evaluating bids or proposals
- Ensure that lists of prequalified vendors remain current and include enough qualified sources to ensure maximum open and free competition
- Maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders
- Avoid acquisition of unnecessary or duplicative items, giving consideration to consolidating or breaking out procurements to obtain a more economical purchase and, where appropriate, conducting an analysis of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach
- Enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services
- Use value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions when possible
- Award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement, giving consideration to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources

- Consult the awardee integrity and performance portal [currently the Contractor Performance

Assessment Reporting System (CPARS)] accessible through the federal System for Award Management (SAM) [currently the Past Performance Information Retrieval System (PPIRS)] to ensure that no contract is awarded to a contractor who is suspended or disbarred from eligibility for participation in federal assistance programs or activities

- Maintain records sufficient to detail the history of procurement, including, but not limited to, rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price, and verification that the contractor is not suspended or disbarred
- Use a time and materials type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk and assert a high degree of oversight in order to obtain reasonable assurance that contractor is using efficient methods and effective cost controls
- Be responsible, in accordance with good administrative practice and sound business judgement, for the settlement of all contractual and administrative issues arising out of procurements, including, but not limited to, source evaluation, protests, disputes, and claims
- Avoid situations that unnecessarily restrict competition, including, but not limited to, unreasonable qualification requirements for receiving school system business, unnecessary experience or excessive bonding requirements, noncompetitive pricing practices between firms or companies, noncompetitive contracts to consultants that are on retainer contracts, brand name specifications in lieu of allowing equivalent products that meet performance or other relevant requirements, or any arbitrary procurement actions
- Use noncompetitive procurement only in the circumstances allowed by the UGG
- Exclude individuals or organizations that develop or draft specifications, requirements, statements of work, and/or invitations for bids, requests for proposals, or invitations to negotiate from competing for such purchases

Travel Reimbursement

The district will reimburse administrative, professional, and support staff members and school officials for travel costs incurred in the course of performing services related to official business as a federal grant recipient. For purposes of this policy, travel costs are defined as the expenses for transportation, lodging, subsistence, and related items incurred by employees while on official business of the district as related to the federal grant.

Costs incurred by district staff members for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable. If these costs are charged directly to the federal award, documentation must be maintained that justifies that participation of the individual is necessary to the federal award and the costs are reasonable and consistent with the district's established travel policy (policies BID, *Board Member Compensation and Expenses*, and DKC, *Expense Authorization/Reimbursement*).

All travel costs, excluding meal per diems, must be presented with an itemized, verified statement prior to reimbursement. The validity of payments for travel costs for all district staff members will be determined by the finance office.

Allowability Procedures

District expenditures for a federal grant must be allowed under the individual program, aligned with approved budgeted items, and be in accordance with the cost principles established in the UGG, including how charges made to the grant for personnel are to be determined. When determining how the district will spend its grant funds, the fund manager and finance office will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service.

The district will consider the general cost guidelines in the UGG, as well as the UGG rules for specific types of items, when determining whether a cost is an allowable expenditure of federal funds. The district will also ensure that any proposed costs are allowable under the applicable program statute along with the accompanying program regulations, nonregulatory guidance, and grant award notifications. When there is a conflict between guidelines, whichever allowability requirements are stricter will govern whether a cost is allowable.

The district will only charge costs to a federal grant when the cost is:

- reasonable and necessary for the program

- in compliance with applicable laws, regulations, and grant terms
- allocable to the grant
- adequately documented
- consistent with school system policies and administrative regulations

Prior written approval for certain cost charges must be obtained as required by the awarding agency in order to avoid subsequent disallowances.

Cf. BCB, BID, DJ, DKC, GBEA

Adopted 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 11-35-10, *et seq.* - South Carolina Consolidated Procurement Code.

Code of Federal Regulations, as amended:

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 C.F.R. § 200, *et seq*.

AR DDA-R Federal Fiscal Compliance

Issued **12/19**

To ensure compliance with all federal requirements and state and local laws, the chief finance officer is authorized to establish administrative procedures that district staff should follow in administering federal grant awards.

Administrative Procedures

Administrative procedures should be maintained so that they are available to staff at all times and should be structured by subject to aid employees in locating information relevant to their inquiry.

Format

Each procedure should include step-by-step instructions to complete a task within a process. An effective procedure will likely include who performs the procedure, what steps are performed, when the steps are performed, and how the steps are performed. A typical procedure may include the following subsections:

- purpose
- authority
- staff responsibilities
- definitions
- procedures
- reports
- maintain and update procedures
- approval

Adoption

To ensure all procedures reflect the most up-to-date information available, each procedure should be labeled with any modification dates.

Issued 12/9/19

York 3/Rock Hill School District

Policy DDB Online Fundraising Campaigns/Crowdfunding

Issued **12/19**

Any district staff member may submit an online fundraising campaign proposal to his/her principal or direct supervisor to seek permission to raise funds or acquire donations of materials for the students of the district via a crowdfunding platform that has been approved by the superintendent and chief finance officer. Approved crowdfunding platforms must meet the following requirements:

- All funds or materials donated through the platform must go directly to the district or school administration and not to the individual staff member who initiated the donation request.
- The platform must have safeguards in place to prevent misuse of funds and/or misappropriation of materials.

Administrative fees, if any, collected by the platform must be reasonable and appropriate.
District banking information will not be disclosed, and its release should not be required as a condition to receive donations to the platform.

Any individual who has not obtained the express written permission of an authorized district representative may not solicit donations of funds or materials on behalf of the district on any crowdfunding platform; may not use any trademarks or copyrights owned by the district, including, but not limited to, the district logo, school logos, school mascots, etc.; and may not otherwise give the appearance that any donations being solicited will be used by the district, will be used by district staff members or program, or will in any way benefit the district.

The district retains the right to refuse any donation of funds or items collected in violation of law, this policy, or the crowdfunding platform's requirements.

Ownership of Materials

Any materials purchased or donated as the result of a district-approved crowdfunding campaign are the property of the district. The materials will remain available for the use of the requestor of the crowdfunding campaign until the requestor is no longer employed with the district or the requestor is placed in another position in which they are unable to utilize the materials as they were intended in the original crowdfunding campaign. At that time, the materials will remain the property of the school to be transferred to another classroom and/or teacher as appropriate.

Staff members who fail to comply with this policy will be subject to disciplinary action, as appropriate.

Adopted 12/9/19

York 3/Rock Hill School District

AR DDB-R Online Fundraising/Crowdfunding

Issued **12/19**

Crowdfunding Campaign Approval Process

Prior to initiating a crowdfunding campaign, an online fundraising approval form must be submitted to the principal or immediate supervisor for approval. The form must include:

- the name and job title of the staff member submitting the request
  the proposed crowdfunding platform
- the exact text that will be posted regarding the campaign, including the specific items requested or the amount of funds requested
- the students or program that will benefit from any donations
- the instructional initiative or athletic/extracurricular program that will be enhanced by donations to the campaign, including the academic standards that will be addressed if the campaign is fully funded, when applicable the proposed end date of the campaign

The approval process will ensure that campaigns do not:

- request the purchase or use of technology that is not compatible with the district's current or future plans for the purchase and/or use of technology (the principal must seek input from the technology department)
- request materials that could be substituted by similar materials that are already supplied by the district or will be supplied by the district
- request of any facility enhancement items without preapproval from facilities services
- seek to start a program that would require the continued use of materials or funding beyond what is sought to be obtained through the proposal
- result in demands on staff not involved in the proposal or otherwise conflict with or take away from instructional time in an inappropriate manner
- seek funds or materials for projects that violate federal, state, or local law or otherwise conflict with board policy
- seek funds that require a matching funds contribution from the district
- seek funds for food items that do not comport will district wellness objectives and USDA regulations for school nutrition
- violate student privacy by including information such as student names; pictures of students' faces; descriptions of the school's student population as disabled, in poverty, as English Learners, etc.; or statements that infer the district is unable to meet the needs of the students it serves
- disparage the district or its programs, staff members, or facilities

The principal may withhold approval for any crowdfunding proposal at his or her discretion for any reason. Approval of requests will depend on factors including, but not limited to:

- compatibility with the district's educational program, mission, vision, core values, and beliefs
- congruence with the district and school goals
- the district's instructional priorities
- equity in funding
- other factors deemed relevant or appropriate by the administration

If the proposal is approved, the requestor is required to work closely with school administration to ensure all donations are properly documented and/or cataloged and subject to the same financial and inventory controls as other district property. Additionally, the requestor is required to ensure compliance with all federal, state, and local laws, district policies, and crowdfunding platform requirements. The principal will maintain a record of all crowdfunding proposals, including those that are denied.

The district approved online fundraising platforms will be listed in the business procedures manual.

The superintendent or chief finance officer may terminate any crowdfunding project at any time for any reason.

Issued 12/9/19

Policy DC Taxing and Borrowing

Issued **12/19**

Annual Tax Levy

Each school district's taxing authority is established by state law. In Rock Hill School District Three of York County, that authority is vested in the district board within statutory limitations.

Borrowing

The board is permitted, by law, to borrow money in anticipation of collection of taxes. The purpose of such borrowing is to secure funds for district operations. The board must approve the issuance of tax anticipation notes.

Sale of Bonds

In order to obtain funds for capital improvements, the board may, from time to time, issue bonds. The limit of district bonded indebtedness is subject to the provisions of Article X of the South Carolina Constitution.

In order for the district to sell bonds in excess of the limitation, the community must vote for a referendum allowing such sale.

Continuing Disclosure Compliance

The chief finance officer will be responsible for complying with the continuing disclosure reporting for any bond issuances as required by the Securities and Exchange Commission.

Adopted 4/27/78; Revised 4/26/82, 11/22/82, 10/24/88, 9/23/91, 9/27/99, 3/26/12, 12/9/19

Legal References:

S.C. Constitution:

Article X, Section 15 - Bonded indebtedness of school districts.

S.C. Code of Laws, 1976, as amended:

Section 11-27-10, *et seq.* - Effect of Article X of S.C. Constitution on bonded and other types of indebtedness.

Section 11-27-50 - Effect of Article X on district bonds.

Section 59-13-70 - Superintendent will keep record of district bonds.

Section 59-71-10, *et seq.* - The School Bond Act (statutes regulating the issuance of general obligation bonds by school districts which was in effect prior to the ratification of Article X of S.C. Constitution)

S.C. Acts and Joint Resolutions:

1975 Act 449, p. 1169, Part III, Section 7 - The board of Rock Hill School District Three of York County will have the power to levy taxes to provide funds for school operating expenses; provided, such levy may not be increased more than six mills in any year over that levied for the preceding year without the approval of the qualified voters of the district in a referendum.

1990 Act 744, p. 3519 - Limitation for 1990 increased to eight mills and thereafter reverts in succeeding years to six mills.

Policy DD Funding Proposals, Grants, and Special Projects

Issued **12/19**

In order to offer the best educational opportunities possible for students of the district, the board will seek as many sources of revenue as possible to supplement the funds provided through local taxation and the basic aid offered by the state.

Donations from Private Sources

The district accepts donations of money, securities, property, etc. from private sources for scholarships, staff development, and other educational improvement purposes.

Such gifts will be used as instructed in the terms of the gift or bequest. If no terms are specified, funds will be used at the discretion of the superintendent or his/her designee.

The board will not accept bequests, endowments, or other gifts if the conditions of the gift remove any portion of the public schools from control of the board.

School and District Grant Awards

The district will request and accept grants from state, federal, corporate, and private sources. All grants sought by the district will be coordinated through the fund manager, reviewed by the chief finance officer, and approved by the superintendent. Adopted 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-19-170 - Acceptance and holding of property by trustees.

Section 59-69-30 - Investment of funds held for an educational purpose.

Policy DFAC Fund Balance

Issued **12/19**

The board recognizes that a key component of a stable district financial environment is the appropriate identification and recording of all revenue streams and the maintenance of a sufficient fund balance. Not only does a sufficient fund balance preserve the financial integrity of the district, it helps the district mitigate current and future financial risks associated with unexpected expenditures and decreases in funding. It also helps the district in maintaining a high bond rating to reduce the cost of long-term borrowing. The chief finance officer will provide recommendations to the superintendent regarding the management of the general fund balance and any cash flow needs.

General Fund Balance Target

The district will maintain an unassigned general fund balance for the year ending June 30th of a minimum of 17 percent and a maximum of 25 percent of the subsequent year's total budgeted expenditures in the general fund. Any amount above 25 percent will be transferred from the general fund to a special revenue fund or capital projects fund.

Debt Service Sinking Fund

The district will maintain a debt service sinking fund balance for the year ending June 30th, to include the subsequent year's total projected revenues in debt service, of a minimum of eighteen (18) months of debt service payments for the district.

Adopted 11/25/96; Revised 9/27/99, 2/25/08, 1/25/10, 8/26/13, 9/26/16, 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-20-90 - Districts must maintain at least one month of general fund operating expenditures of the previous two completed fiscal years in order to avoid a declaration of fiscal watch.

Other References:

Statement No. 54 of the Governmental Accounting Standards Board (GASB), *Fund Balance Reporting and Governmental Fund Type Definitions*, No. 287-B (February 2009).

Policy DFG Tuition Income

Issued **12/19**

The board may collect tuition from nonresident students enrolled in the district's schools. The board may set or reconfirm the fee annually. The fee is based on the per pupil cost of district funds (see also JFAB, *Admission of Nonresident Students*).

The board may collect tuition for educational programs/services. The list of tuition-based programs/services will be listed on the district website.

The district may collect tuition in advance of enrollment. The district deposits such funds to the general fund account.

Cf. JFAB

Adopted 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-19-90(10) - Power of board to charge tuition for attendance.

Section 59-63-45 - Procedures for reimbursement for districts for cost of educating non-resident students.

Section 59-63-480, *et seq.* - Attendance at schools in adjacent county.

Policy DG Banking Services

Issued **12/19**

Depository of Funds

All funds generated for school and district purposes are accountable by the district. The chief finance officer is directed to secure all funds to which the district is entitled in a timely manner and to deposit said funds with the county treasury or in the district bank accounts. Under state law, the county treasury serves as depository for district state funds and bond proceeds. The district bank account(s) will use the district's federal taxpayer identification number and carry the account name of Rock Hill School District 3. Transactions in these accounts must be recorded in the district's financial records and included in the district's annual audit.

Adopted 11/22/93: Revised 9/27/99, 12/9/19

York 3/Rock Hill School District

Policy DGA Authorized Signatures

Issued **12/19**

The superintendent and chief finance officer are authorized to sign all checks for the district. All district checks require the signature of the superintendent. District checks of $5,000 or more require the signature of the superintendent and the chief finance officer.

The chief finance officer is authorized to draw funds on the district's behalf from the county treasury and the South Carolina Office of State Treasurer Local Government Investment Pool to be deposited into the district's bank account. A claim form along with appropriate supporting documentation will be used to draw funds. The claim form will require two manual signatures.

The chief of personnel/human resources is authorized to sign checks and/or claim form if the superintendent or chief finance officer is incapacitated.

Adopting 10/25/93; Revised 9/27/99, 12/9/19

York 3/Rock Hill School District

Policy DHI Insurance Coverage for Fiscal Management

Issued **12/19**

The superintendent and the chief finance officer are responsible for maintaining crime insurance coverage for all employees. The insurance coverage will protect the district against employee theft, embezzlement, forgery, and fraud.

Adopted 4/27/78; Revised 10/24/88, 9/27/99, 12/9/19

York 3/Rock Hill School District

Policy DI/DIE Fiscal Accounting/Audits

Issued **12/19**

The district accounting system will provide an accurate record of financial transactions. The superintendent will maintain accounting procedures adequate to properly record all financial transactions in accordance with the *Financial Accounting Handbook* developed by the South Carolina Department of Education (SCDE).

The superintendent is ultimately responsible for receiving and properly accounting for all funds of the district.

The superintendent will provide the board with quarterly financial statements of revenue and expenditures including budgeted amounts which reflect the financial operations of the district.

In accordance with state law and regulation, all financial records and program funds of the district will be audited following the close of each fiscal year.

The board will contract with an independent certified public accountant to conduct the annual audit. The district will forward the required copies of appropriate audited financial statements to the SCDE and other state or federal agencies as required by applicable state law or regulations.

The funds of every school in the district will also be audited annually.

Adopted 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-17-100 - Districts to provide South Carolina Department of Education with copies of audit reports.

Section 59-20-60 - Spending priority; audits; reports.

Section 59-20-80 - School budgets will be made public; itemization of salaries. S.C. State Board of Education Regulations:

R43-172 - Accounting and reporting.

AR DI/DIE-R Fiscal Accounting/Audits
Issued **12/19**

At the close of each fiscal year, a certified public accounting firm will conduct an audit of all funds of the district and all accounts of each school. The firm selected will provide a management letter to the district upon completion of the audit. The administration will give each board member a copy of the management letter in executive session and the audit in open session.

Criteria for Selecting Auditor

The selection of an auditor is a difficult process as there are a number of accounting firms who are not only interested but who are also capable of providing competent services. Consequently, the board has developed the following criteria for consideration in the selection of an auditor:

- availability of staff to provide assistance throughout the school year experience in auditing school districts in South Carolina
- cost of providing auditing services
- quality of work
- methods of operation
- professional reputation
- adequacy of staff and facilities
- references

Procedures for selection of auditor

The superintendent or his/her designee will invite proposals from any interested certified public accounting firms.

The proposals must include the following information:

- name and address of firm, responsible administrative officer, phone number, and specific data for the firm's liaison or contact person
- brief history of the firm, including date established and work experience
- list of principals and key staff, including the professional background of each list of school districts previously audited copy of audit organization's peer review report
- proposed costs
- statement relative to the method of operation
- references

Based upon the previously discussed selection criteria and after a study of the documentary materials presented by the certified public accounting firms, the superintendent or his/her designee will select firms for personal interviews.

The superintendent or his/her designee will recommend to the board the certified public accounting firm qualified to conduct the annual audit. The board formally chooses the auditor in an official meeting, either regularly scheduled or special. All firms invited to submit documentary material will be notified in writing of the board's decision. The auditing firm selected will serve as the district's external auditor for a period of five fiscal years with an optional two year annual renewal. After that period, a request for proposal must be issued.

Required services by auditor selected

- Audit all financial accounts of the district and each individual school
- Provide the audit in a timely manner so as to meet certain agency reporting deadlines
- Provide the board a detailed management letter
- Provide accounting advice to district administration, including assistance with in-service training for staff, when requested

Issued 12/9/19
York 3/Rock Hill School District

Policy ED/DID Materials and Equipment Inventories Management

*Issued **12/19***

The superintendent or his/her designee is responsible for the overall supervision of materials and equipment management. This includes purchasing, receiving, storing, and maintenance of all district-owned material and equipment inventories.

The superintendent or his/her designee will develop procedures for managing equipment and supplies, including requisition, proper use, and disposals.

Adopted 10/24/88; Revised 5/24/93, 1/24/94, 2/28/00, 3/25/19, 12/9/19

Legal References:

S.C. Code, 1976, as amended:

Section 59-19-130 - Acquisition of supplies and equipment.

Section 59-19-140 - Use of equipment.

Section 59-19-150 - Maintenance of equipment.

York 3/Rock Hill School District

AR ED/DID-R Materials and Equipment Inventories Management

Issued **3/19**

The district prohibits the use of district equipment for personal purposes. In addition, the district does not encourage employees to take district equipment home for professional use. However, district needs may make such use appropriate. In such instances, employees must receive prior written approval from the superintendent or his/her designee.

Occasionally employees will be required to use district equipment in presentations, etc., away from the district. For the employee's protection in these instances, the district will assume responsibility for loss, damage, or theft only if the superintendent or his/her designee gives prior written consent.

Definition of District Materials and Equipment

"Equipment" is defined as the instructional media, technology hardware, portable electronic devices, appliances and movable furniture, special support devices, and vehicles which have a normal life of more than one year, and which are not used up in instruction or the operation of the schools. "Materials" have a life of less than one year and are consumed in instruction and operation.

For purposes of managing inventories, equipment is classified into types as shown in figure 1 below:

Types of Equipment and Examples	Typical Issue and Custody
TYPE 1. Instructional Media a. State-funded textbooks b. Other printed book sets c. Digital media (e-books, CD, DVD, etc.)	• Assigned for use 24/7 for term applicable • Turn in for inventory annually
TYPE 2. Mobile devices a. Laptop and tablet computers b. Cell phones	• Assigned for use 24/7 for term applicable • Submit/report for inventory annually • Turn in when transferred from site/school/grade
TYPE 3. Other electronic equipment: a. Desktop computers b. Desktop peripherals c. Document cameras d. Computer projectors e. Graphing calculators, etc. f. Audio Visual Equipment: (1) TV (2) DVD or CD Players (3) Non-PC Projectors (4) Tape/Digital Recorders Stereos, Radios	• Assigned as part of classroom/office inventory • Remains in space for term applicable • Turn in or report for inventory annually

TYPE 4. Other School/ Site equipment: a. Furnishings b. Office equipment (bins, carts, fans, shredders, etc.) c. School-owned appliances (refrigerators, stoves, fans, shredders, laminators, microwaves, washers, dryers, etc.) d. Athletic or PE equipment e. Musical Instruments/equipment	• Assigned as part of classroom/office inventory • Selected items may be assigned 24/7 for term applicable • Turn in/report for inventory annually
TYPE 5. Specialty Support Equipment a. Facilities, Custodial and Technology Tools (other than single hand tools) and instruments b. Commercial Food Service Equipment (600 Fund) c. Medical (Nurse) Equipment and instruments.	• Assigned as part of technician kit, department, support area or vehicle inventory Selected items may be assigned 24/7 for term applicable • Turn in/report for inventory annually
TYPE 6. Vehicles a. Buses b. Trucks & vans c. Grounds Equipment d. Construction Equipment e. Weight Handling Equipment f. Gators/carts, etc.	• Assigned as part of department fleet inventory • Selected items may be assigned 24/7 for term applicable • Turn in/report for inventory annually

Figure 1 Types of Equipment

Equipment Inventory Control Procedure

1. District Inventory Control. A District Equipment Type Manager (ETM) will be assigned for each type of equipment listed in Figure 1.

   Duties of the ETM include:

   a. oversight and responsibility for the management of the assigned type of inventory.
   b. assessment of the condition, use, age, and compliance with applicable codes and regulations for each item of equipment; and
   c. planning for district-wide sustainment of the assigned equipment type inventory, including capital renewal, insurance monitoring, repair, and replacement of end items and sets or groups of equipment.
   d. The ETM will have the authority to re-assign items or groups of items in coordination with/support of principals, site and department directors.

2. Site Inventory Control. Each school or site will have a Building Inventory Manager (BIM) for one or more types of equipment, assigned by the principal or site director. The BIM will serve as the point of contact for the ETM and the District Fixed Assets Manager for inventory control issues at the site.

   Duties of the BIM include:

   a. Ensuring building inventories are kept up to date, and forms are filled out when equipment is disposed of, transferred to another location, or added.
   b. Applicable equipment is properly tagged,
   c. Changes to the building equipment inventory are documented, including addition, transfer to another site or school, and disposal.

3. Other Assigned Inventory Duties. Teachers will have responsibility for an inventory of equipment in their classroom. Other

designated employees will have responsibility for equipment inventories of their assigned offices, commons, or special areas, such as secretaries for office; cafeteria manager, PE teacher/AD, and Media Specialist for their respective areas.

4. Tagging. Certain equipment will have an asset tag placed on it, especially if it is sensitive to being stolen. See ED/DIDE(1), Inventory Control Decision Tree for criteria on tagging and controlling items.
5. Checkout and Assignment. The ETM will document assignment or checkout of equipment with a form similar to ED/DIDE(2).
6. Audit of Inventory. Each year prior to the closing of the school, the principal or site director will arrange through their assigned BIM(s) for an audit of assigned types of inventory. Documentation of the audit will be kept on file at the school and will be forwarded to the ETM. Periodically, the ETM should audit inventory forms against equipment on site to ensure proper inventory control is maintained throughout the year.

Requisition of New Materials and Equipment

Employees must requisition materials or equipment using procedures established in the district consolidated procurement code and purchasing manual. Employees will perform due diligence to review if required items are in stock at the district warehouse before making a new purchase.

Ownership Management and Transfer of Materials and Equipment

Legally, all materials and equipment purchased automatically becomes the property of the district. Employees may transfer equipment from a building only after coordination with and securing the consent of the principal and the district EMT.

To the extent practical, and following industry best practices, the facilities services department will operate and maintain a centralized warehouse for the management of materials and assigned types of equipment.

Loaned Equipment

The district will not loan any equipment to an employee without written authorization from the superintendent or his/her designee. With prior authorization, equipment or materials may be loaned under the following typical conditions:

- For PTA, SIC, or other school affiliated meetings.
- For public relations presentations in which an employee or board member of the district is so identified and is explaining a function of the curriculum to a segment of the lay public. If equipment is to be taken out of the district, the employee must comply with the procedures set forth above.
- For school groups composed of students with a faculty sponsor or professional education groups where the purposes are related to the instructional program.

The superintendent or his/her designee will make decisions for situations that do not fit the above conditions.

Responsibility for Non-District Equipment

The district assumes no responsibility for any non-district equipment that is loaned or used by sponsors, vendors, coaches, or teachers in the conduct of their daily work or for any special project or use in the schools. This is also true of all such equipment owned that is left in the buildings during the summer months or during the year.

Use and Care of Equipment

Whether loaned or assigned, no materials or equipment will be used by an employee for exclusively and expressly non-district purposes. All employee use of equipment will be in accordance with applicable federal and state regulations, board policies and district administrative rules.

Employees must take special care when storing sensitive equipment during the summer months. Employees should store all such equipment in a locked, dry, safe place.

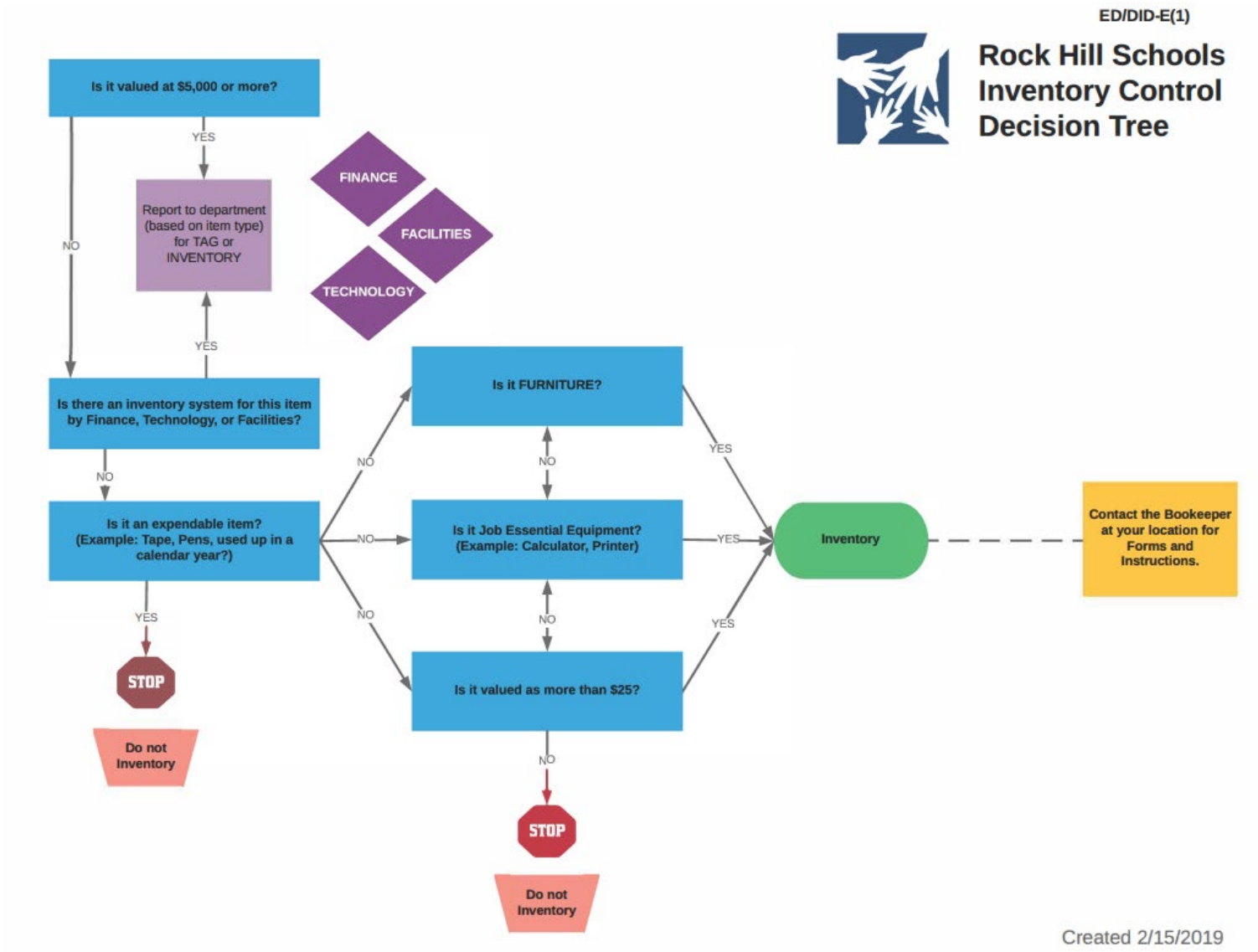
Employees must take every precaution to maintain equipment at its full efficiency. Only qualified people may use equipment which requires specialized knowledge. Employees will reimburse the district for the cost of repairing or replacing equipment or supplies destroyed or vandalized intentionally or through negligence.

Loss or Damage of Equipment

Parents/Legal guardians of minor children are responsible for all loss or damage of equipment caused by such students. Principals are authorized to make a reasonable charge for any damage to school equipment because of the negligence or carelessness of the individual student.

Issued 10/24/88; Revised 5/24/93, 1/24/94, 2/28/00, 3/25/19

ED/DID-E(1) Rock Hill Schools Inventory Control Decision Tree



File ED/DID-E(2) Materials and Equipment Check Out Form

Item Description	
Tag#	
Person checked out to	
Building	
Begin Date	
Date of Expected Return	
Person Authorizing Check Out (print name)	

Signature of Administrator _____
(sign)

Signature of Staff Member Checking Out Item _____
(sign)

Copy To: Building Administrator, Technology Director, Staff Person

Policy DIEA Anti-Fraud

Issued **12/19**

The district supports and fosters a culture of zero tolerance to fraud in all of its manifestations. The district recognizes that acts of fraud by its employees seriously deplete the scarce resources available to meet the mandates of a public school system. The district is aware that the effects of fraud extend beyond the loss of cash and other assets which have severe negative repercussions on the ability of the district to achieve its objectives.

Although it is difficult to quantify, such acts, if left unchecked, seriously impact the following:

- Quality and effectiveness of service delivery
- Strength of business relationships with customers, suppliers, and the public
- Employee morale
- Reputation and image of the district

The scope of this policy applies to all employees of the district and relates to all attempts and incidents of fraud impacting or having the potential to impact the district.

Actions constituting fraud refer to but are not limited to, the following:

- Any dishonest, fraudulent, or corrupt act
- Theft of funds, supplies, or other assets
- Maladministration or financial misconduct in handling or reporting of money, financial transactions, or other assets
- Making a profit from insider knowledge
- Disclosing confidential or proprietary information to outside parties for financial or other advantage
- Irregular destruction, removal, or abuse of records and equipment
- Deliberately omitting or refusing to report or act upon reports of any such irregular or dishonest conduct
- Bribery, blackmail, secret commissions, and/or extortion involving a district employee in the performance of his/her duties
- Abuse of district facilities usage
- Any similar or related irregularity

All fraud will be investigated and followed up by the application of all remedies available within the full extent of the law. Appropriate prevention and detection controls will be applied. These prevention controls include the existing financial and other controls, and checking mechanisms as prescribed in the systems, policies, procedures, rules, and regulations of the district.

Reporting Procedures and Resolution of Reported Incidents

All employees are responsible for the prevention and detection of fraud. It is the responsibility of each employee to immediately report all allegations or incidents of fraud 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 fraud 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 fraud anonymously, they can contact the superintendent, any member of management or any department head. The district encourages members of the public who suspect fraud to contact the superintendent.

Any fraud committed by an employee of the district will be pursued by thorough investigation and pursued to the full extent of the law, including consideration of the following:

- Taking disciplinary action in accordance with the district's personnel policy handbook
- Instituting recovery of financial losses, including formal civil action
- Initiating criminal prosecution by reporting the matter to the appropriate law enforcement agency
- Any other appropriate and legal remedy available

The superintendent or his/her designee will, upon receiving a report of fraud from an external person, write to the person (unless the report has been made anonymously) making the report as follows:

- Acknowledging that the concern has been received
- Informing him/her whether any further investigation will take place and, if not, why
- Subject to legal constraints, information about outcomes of any investigation will be disseminated on a "need to know" basis

All information relating to fraud 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 fraud to the media without the direct permission of the superintendent.

No person will suffer any penalty or retribution for reporting in good faith any suspected or actual incident of fraud. 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.

Prevention Control and Detection Methods

When incidents of fraud are reported, department heads are required to immediately review and, where possible, improve the effectiveness of the controls which have been breached in order to prevent similar irregularities from taking place in the future.

It is the responsibility of the superintendent and/or chief financial finance officer to ensure that all employees are made aware of and receive appropriate training and education regarding this policy.

In order to prevent fraud, the board directs that a system of internal controls be followed that includes, but is not limited to, the following:

- Segregation of duties - Where possible, more than one person will be involved in pieces of financial transactions. No one person will be responsible for an entire financial transaction.
- Payments - No cash payment transactions will be made by the district.
- Bank reconciliations - Bank statements will be reconciled and reviewed by the appropriate people more than one person. Two qualified finance managers as designated by the chief finance officer.
- Capital assets - The finance office will maintain updated lists of district capital assets.
- Training - Administrators will be responsible for ensuring that employees under their supervision receive training regarding fraud prevention.

Adopted 10/28/13; Revised 12/9/19

Policy DJ Purchasing

Issued **12/19**

It is the policy of the district to conduct all matters involving purchasing in accordance with the district's procurement code, which will be adopted by the board and will be comparable in requirements and content to the State of South Carolina Procurement Code. The district's procurement code will be reviewed and approved by the State of South Carolina.

The district's procurement code is published as a separate document and not included in this policy manual. A copy of this code can be found in the district procurement office and on the district website.

Adopted 7/22/85; Revised 10/24/88, 9/27/99, 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 11-35-75, *et seq.* - School districts subject to South Carolina Consolidated Procurement Code; exceptions.

Policy DJGA Sales Calls and Demonstrations

Issued **12/19**

The board does not permit sales representatives to call on teachers or other school staff members without authorization from the superintendent or his/her designee.

The superintendent or his/her designee may give permission to sales representatives of educational products to see members of the school staff at times that will not interfere with the educational program.

Upon entering a school or other district facility, all salespersons and agents will report directly to the school or district office and comply with all visitor procedures the school or district has in place.

Adopted 10/24/88; Revised 9/27/99, 12/9/19

Policy DK Payment Procedures

Issued **12/19**

The superintendent or his/her designee will receive, hold in custody, and expend all funds as directed by the board.

The district will make all payment for goods and services only under these conditions:

- against invoices, properly supported by authorized purchase orders, or purchased using an authorized district procurement card
- against properly submitted vouchers covering authorized expenses
- in accordance with salary schedules or salaries determined based on the board approved budget

Under state law, the county treasury serves as depository for district state funds and bond proceeds. The chief finance officer is authorized to draw funds on the district's behalf from the county treasury to be deposited into the district's accounts supported with appropriate documentation.

All other funds, not deposited in the county treasury, are expended by the superintendent, or his/ her designee, as approved by the annual general fund budget, state or federal regulations, or grantor guidelines.

District checks require the signature of the superintendent. District checks of $5,000 or more require the signature of the superintendent and the chief finance officer.

The chief finance officer will be responsible for assuring that budget allocations are observed and that total expenditures do not exceed the amount of funds available during any fiscal year. The chief finance officer will notify the superintendent in the event total expenditures exceed the amount of funds available during any fiscal year. The school principal will be responsible for the activity accounts for his/her individual school and for their proper handling and expenditures.

After budgets are approved by the governing board, the administration is responsible for ensuring that spending is maintained within the authorized limits. The budget, however, is recognized to be a management tool and is based upon estimates.

In the event of changes in estimates and/or planned utilization of budgeted monies, the board may amend the budget by reallocating monies. The superintendent, or his/her designee, is authorized to approve reallocations as long as the total budget allocation is not exceeded. Reasonable notice of reallocations will be forwarded to the board.

In an emergency situation when immediate action is necessary, the superintendent may authorize an expenditure exceeding the budget allocation. The request will be brought before the full board for review and final approval.

Records will be maintained which will adequately reflect all budget amendments for comparison with the original budget.

Adopted 4/27/78; Revised 2/22/82, 9/23/91, 10/25/93, 9/27/99, 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 11-1-40 - Unlawful to contract in excess of appropriate amount and to divert current funds for payment of prior obligations.

Section 59-19-290 - Contracts in excess of apportioned funds are void.

Policy DKA Payroll Procedures/Schedules

Issued **12/19**

The business office issues all payments for compensation of regular and part-time staff employed by the district.

Payroll Procedures

All employee compensation will be paid in the form of direct deposit. No payroll checks will be issued except for the first payroll for a new employee in order for the payroll department to "prenote" for future direct deposits. The prenote allows the payroll department to send a test transaction to the financial institution to verify that the employee's account information is valid.

Employees may access their direct deposit notification for each payroll by logging into the Employee Self Service portal. Effective July 1, 2017, a "paper" direct deposit notification will not be distributed to employees.

Payroll Schedules

The district will pay all employees on or about the 25th day of each month. If the 25th falls on a weekend or holiday, the employee will be paid on the last business day prior to that weekend or holiday. Employees' base pay for their primary position will be prorated over 12 checks. All teachers, teaching assistants, bus drivers, and other support employees that are less than 12 months are paid beginning in August and ending in July. All 12-month employees are paid beginning in July and ending in June.

Any support personnel who works additional hours above his/her normal work hours from the 11th of the previous month to the 10th of the current month will be paid on or about the 25th of the current month. In order to provide payroll staff adequate preparation time, these dates may be adjusted slightly due to holidays. Activity bus drivers and Challenger personnel will be paid on or about the 25th of each month for hours worked from the 11th of the previous month to the 10th of the current month, and their pay will not be prorated over 12 months.

The payroll department distributes to all schools and departments a detailed payroll schedule at the beginning of each fiscal year with all pay days outlined.

Adopted 4/27/78; Revised 10/24/88, 9/27/99, 5/23/05, 4/24/17, 12/9/19

Policy DKB Salary Deductions

Issued **12/19**

All deductions from salary, except for deductions required by law, are subject to board approval and are voluntary on the part of the individual staff member. The district requires that voluntary deductions be authorized in writing by the staff member on a form supplied by the district.

Payroll deductions required by law include, but are not limited to, the following:

- Social Security
- state and federal income tax
- state retirement
- government or court-ordered deductions

The following additional payroll deductions are allowed by law and are approved by the school board:

extended family benefits for health insurance
401(k) and 457 tax sheltered annuity plans which meet board established criteria deductions for state-authorized group survivor monthly income insurance programs and term life insurance 403(b) tax sheltered annuity plans

Permanent part-time teachers working 15-30 hours per week qualify for state health, vision, and dental insurance, but are not eligible for other benefits (i.e., life insurance, disability insurance, etc.).

The district will maintain and operate any 403(b) programs pursuant to a written plan. The written plan will contain all the material terms and conditions for eligibility, benefits, applicable limitations, the contracts available under the plan, the time and form under which distributions may be made, and other optional features as appropriate. The district will generally open these programs to all staff member and provide notification on an annual basis.

The district will consider deductions for approved charitable organizations only after each organization submits evidence that it has a current 50l(c)(3) classification with the Internal Revenue Service.

The district will not make deductions for any organization which is chartered by Section 50l(c)(4), (5), or (6) of Title 26 of the U.S. Code of Laws or an organization that is primarily engaged in lobbying, political activity, or engaged primarily in promoting a religious faith or belief.

The district will not make deductions for any organization that has a parent or subsidiary organization which fails to meet the requirements herein.

The district will not make any deductions if the proceeds of the deduction would be for the benefit of a labor organization.

Adopted 11/24/08; Revised 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 8-11-83 - Payroll deduction for dues of State Employees' Association.

Section 8-11-91 - Deductions for charitable contributions.

Section 8-11-92 - Qualifying criteria for charitable organizations.

Section 8-11-93 - Minimum level of staff member participation required (lesser of 10 percent or 200 employees).

Section 8-11-98 - Deductions for payment to credit union.

Section 59-25-45 - Health and dental insurance.

Policy DKC Expense Authorization/Reimbursement

Issued **12/19**

The district will reimburse board members and employees for expenses incurred in approved travel for the district, such as approved attendance at conferences and other authorized expenses necessary in performing their duties. The supervisor must pre-approve the employee's travel. The superintendent or his/her designee must pre-approve all overnight and out-of-state travel (excluding Charlotte). Travel out-of-district must be performed in the most cost-effective manner which includes ride sharing.

The district will pay hotel reservations, plane or train reservations, and registration fees via district procurement card or purchase order. The district will not pay for upgrades.

The district will not provide advanced reimbursement to the employee prior to the travel.

If cancellations are necessary, the employee or board member may be responsible for reimbursing the district for monies not refundable.

Mileage

Authorized official travel for school district purposes will be reimbursed at the mileage rates established by the Internal Revenue Service.

Meals and Lodging

Meal expenses associated with authorized official overnight travel will be reimbursed at the U.S. General Services Administration (GSA) per diem rates established by the federal government. Any amount of the GSA per diem rates in excess of the State of South Carolina per diem meal allowance must be charged to the general fund or pupil activity funds, not to federal grants and awards. Receipts for meals will not be required since per diem reimbursement is the only means of reimbursement for food-related travel expenses. Meal per diem reimbursement will not be provided for local and/or single-day travel.

Lodging will be limited to the lesser of the single rate established by the hotel, lowest conference rate, or the lodging rate established by the GSA.

Other Travel Expenses

The district will pay for other expenses for approved official travel at the following rates:

- plane or train - coach rate
- taxi, bus, or ride sharing services - actual fare, including tip, reimbursed upon return when accompanied by travel reimbursement request form and receipt
- parking or tolls - actual rate, reimbursed upon return when accompanied by travel reimbursement request form and receipt

If the coach rate for a plane or train reservation is not available, the district will pay for the next lowest rate available. Supporting documentation is to be provided if coach rate is not available.

Adopted 12/9/19

Policy DM Cash in School Buildings

Issued **12/19**

Elementary schools, child development center, and elementary alternative learning centers will not keep more than $750 (including cash and checks) overnight, excluding startup cash for curricular activities and food service petty cash.

Middle schools will not keep more than $1,000 (including cash and checks) overnight, excluding startup cash for curricular and extracurricular activities and food service petty cash.

High schools, career center, and secondary alternative learning centers will not keep more than $1,500 (including cash and checks) overnight, excluding startup cash for curricular and extracurricular activities and food service petty cash.

Other district locations will not keep more than $250 (including cash and checks) overnight. All monies must be kept in a locked, secure place with limited access until deposited.

The board directs all principals to ensure school monies are deposited when the total amount exceeds the limits listed above. All monies received for events, excluding the startup cash, must be reconciled daily and deposited when the school exceeds the limits listed above. Monies received for late night events must be reconciled and deposited daily using the bank's night depository when the total amount for the school exceeds the limits listed above. The district employee making the night deposit will be accompanied by a police officer or security guard. The startup cash for curricular and extracurricular activities must be verified, evidenced by at least two signatures and dates, at the beginning and end of each event day.

Support organizations must agree to follow all procedures as related to cash in school buildings and adhere to policy KBE and administrative rule KBE-R.

Support organizations should not leave money at school overnight. The support organization should use a fixed lock box in the school office or vault area for times when a support organization officer is unavailable to pick up money during the school day. Only the support organization officer will have access to this lock box. A master key to the lock box will be secured at the central office. The support organization should check the lock box for money on a regular basis. The support organization will be responsible for any loss incurred.

Principals will be allowed to hold startup cash for curricular and extracurricular activities for the duration of the activity/season (i.e. fall sports, book fair). At the end of the activity/season, principals must deposit the startup cash in a separate deposit that does not include the school's regular daily deposit. All startup cash must be kept in a locked, secure place with limited access until deposited at the end of the activity/season.

Food service managers may keep petty cash for the duration of the school year for use of operating the food service cash registers. The maximum amount of petty cash is $50 for elementary schools, $150 for middle schools, and $300 for high schools. Petty cash must be verified, evidenced by at least two signatures and dates, at the beginning and end of each day. All petty cash must be kept in a locked, secure place with limited access until deposited at the end of the school year. Food service must make daily deposits, excluding petty cash, for monies received from food service operations.

District employees who come into possession of money in connection with school activities will not leave the money unattended. As soon as is possible, and no later than the end of the school day, employees in possession of money must turn it over to the principal or his/her designee for safe-keeping and proper accounting. District employees are prohibited from keeping school monies in their classrooms, offices, homes, or automobiles overnight.

No disbursements will be made from cash collections. All school monies will be deposited, and disbursements will be made by check or procurement card to ensure appropriate reporting.

The principal must make arrangements with local banks for night depository privileges and armored services when necessary.

Principals, teachers, or other employees who do not abide by this policy will be responsible for any loss incurred as a result of their failure to make a timely deposit and may be subject to further disciplinary action.

Adopted 9/27/99; Revised 11/26/12, 3/27/17, 6/25/18, 12/9/19

Policy DN School Properties Disposition

Issued **12/19**

As authorized by state law the board may acquire real property including lands and buildings or other improvements for use as a schoolhouse or facility in support of the district's mission. As a governing body the board may purchase, have and hold such real property in fee simple title as necessary for accomplishment of the school district's mission. As further authorized, the board may sell any real property it no longer needs for school purposes, or may lease any real property it considers unnecessary for the district's needs at the present time.

As required by state law, unless exempted by state proviso in the year of sale or execution of the lease, the board will obtain the consent of the York County Council before making such sale or lease.

In addition, the sale, lease, or reassignment of any land parcels or other real property purchased after 1952 with state funds will be approved in advance and in writing by the State Board of Education via the South Carolina Department of Education Office of School Facilities (OSF). For the sale, lease, or donation of all other real property, the district will report the transaction to OSF for the purpose of maintaining an accurate inventory of facilities and sites (State Board Policy DO).

This policy does not apply to situations in which property is leased for rental for civic or public purposes or for a school-age child care program as authorized by state law. It also does not apply to facility use agreements issued under policy KF, where the district allows use of school facilities on a short-term or recurring basis, but retains ultimate control of the facility.

Terms and conditions of property sales or leases will be as negotiated and agreed, consistent with applicable federal, state, and local laws and regulations. The board authorizes the superintendent or his/her designee to negotiate all such terms and conditions and/or to procure or appoint legal and realtor representation as required. All real estate sales contracts and lease instruments will be presented to the board for approval, unless a written resolution is approved in advance by the board authorizing superintendent or his/her designee execution.

Cf. DID

Adopted 10/23/17; Revised 12/9/19

Legal References:

S.C. Code of Laws, 1976, as amended:

Section 59-19-125 - Leasing school property for particular purposes.

Section 59-19-190 - Purchase of land by trustees; reassignment or disposal of land purchased with State funds.

Section 59-19-250 - Sale or lease of school property by trustees.