

Business Procedures Manual

Effective July 1, 2023

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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 Assistant Superintendent of Business Services at the District Office: (803) 981-1013.

Revisions to policies and procedures must be approved by the Assistant Superintendent of Business Services.

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FORM REMITTANCE BY PERSON/DEPARTMENT

<u>Form</u> <u>Person/Department</u>

Absences Payroll

Budget Transfers Cathy Nader

Jennifer White (Special

Revenue)

Invoices Accounts Payable

Journal Entries Cathy Nader

Jennifer White (Special

Revenue)

Requests for Reimbursement Marcia Hollingsworth

Requests for Services Performed Marcia Hollingsworth

Rhonda Reeves

Capital Purchase Orders Beth Lifsey

Receipts (Gas for District Cars)

Nina Cullinan

Time Sheets Payroll

Travel Forms Tish Brannen

W-4s Payroll

W-9s Lisa Robinson

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	FUNCTION XXX	OBJECT XXXX	MODIFIER XXX	LOCATION XXX
100	114	0410	000	038
100's General Fund	100's Instruction	100's Salaries		Each school or department is assigned a location code.
200's Federal Revenue	200's Support	200's Benefits	1 '	
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

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

4. 400's – Supplies

2. 200's – Fringe Benefits

5. 500's – Capital

3. 300's – Purchased Services

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-<u>001</u> - 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-<u>444</u> - Long Term Kelly Subs 0314-<u>888</u> - 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.

<u>Pupil Activity accounts do not have a budget</u>. 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

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.

<u>Reclassification of incorrect expenditure or revenue</u> – 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.

- Appropriate documentation must be attached to the Journal Entry Form (i.e. SmartFusion Detail Account Inquiry report). A purchase order or unpaid copy of an invoice is **not** appropriate.
- The Journal Entry Form must have a Principal/Supervisor 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-A: DEFINITION OF FUNCTION CODES

FUNCTION

<u>Function</u> 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 <u>Kindergarten Programs</u> 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 <u>Primary Programs (Grades one through three)</u> 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 <u>Elementary Programs (Grades four through eight)</u> 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.
- 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 <u>Career and Technology Education (Vocational) Programs</u> 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 <u>Career and Technology Education (Vocational) Programs Middle School.</u>
 Learning experiences for middle school students with training offered in one or more skilled or semiskilled trades or occupations.
- 117 <u>Driver Education Program (Optional)</u> 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 <u>Montessori Programs</u> 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 <u>Educable Mentally Handicapped</u> Instructional activities provided to children whose intellectual limitations require specialized instruction to enable them to function socially and economically.
 - 122 <u>Trainable Mentally Handicapped</u> 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. (Profoundly Mentally Handicapped Children are included in this function.)

- Orthopedically Handicapped 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 <u>Visually Handicapped</u> Instructional activities and learning experiences provided for students who have no vision or whose visual limitations result in educational handicaps.
- 125 <u>Hearing Handicapped</u> Instructional activities and learning experiences provided for children four years old or older who are professionally certified as having hearing deficiencies.
- Speech Handicapped 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 <u>Learning Disabilities</u> 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 <u>Emotionally Handicapped</u> 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 <u>Coordinated Early Intervening Services (CEIS)</u> 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.
 - Preschool Handicapped Speech (5-Year-Olds) Instructional activities and learning experiences provided for five-year-old preschool children with speech handicaps.

- 132 <u>Preschool Handicapped Itinerant (5-Year-Olds)</u> Instructional activities and learning experiences provided by the school district to five-year-old preschool handicapped children at the school level.
- 133 <u>Preschool Handicapped Self-Contained (5-Year-Olds)</u> Instructional activities and learning experiences provided at the school level for five-year-old preschool handicapped children in self-contained environments.
- 134 <u>Preschool Handicapped Home-based (5-Year-Olds)</u> Instructional activities and learning experiences provided for five-year-old preschool children in their homes.
- Preschool Handicapped Speech (3- and 4-Year-Olds) Instructional activities and learning experiences provided for three- and four-year old preschool children with speech handicaps.
- 136 <u>Preschool Handicapped Itinerant (3- and 4-Year-Olds)</u> Instructional activities and learning experiences provided by the school district to three-and four-year old preschool handicapped children at the school level.
- 137 <u>Preschool Handicapped Self-Contained (3- and 4-Year-Olds)</u> Instructional activities and learning experiences provided at the school level for three- and four-year-old preschool handicapped children in self-contained environments.
- 138 <u>Preschool Handicapped Home-based (3- and 4-Year-Olds)</u> Instructional activities and learning experiences for three- and four-year-old preschool handicapped children in their homes.
- 139 <u>Early Childhood Programs</u> 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

- SPECIAL PROGRAMS Instructional activities and programs designed to meet the educational needs of exceptional students in the following areas:
 - 141 <u>Gifted and Talented Academic</u> 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 <u>Disadvantaged</u> 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 <u>Advanced Placement</u> 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 <u>International Baccalaureate</u> 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.
- 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.
- Full Day 4-K Instructional activities designed to serve at risk 4-year-olds in a full day academic program.
- 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.
 - 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:
 - Autism Instructional activities and learning experiences for students who have been diagnosed as being autistic.
 - 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 <u>Primary Summer School</u> Instructional activities offered outside the regular school term for students in Grades One through Three.
 - 172 <u>Elementary Summer School</u> Instructional activities offered outside the regular school term for students in Grades Four through Eight.
 - 173 <u>High School Summer School</u> Instructional activities offered outside the regular school term for students in Grades Nine through Twelve.
 - 174 <u>Gifted and Talented Summer School</u> Instructional activities offered outside the regular school term for eligible students identified as gifted and/or talented. (See related Functions 141 and 148.)
 - 175 <u>Instructional Programs Beyond Regular School Day</u> 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.

- 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.
- 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 <u>Adult English Literacy (ESL)</u> 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 <u>Post-Secondary Programs</u> 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 <u>Vocational Adult Programs</u> Vocational Instructional activities for adults who are involved in a secondary education program.
- 187 <u>Adult Education Remedial</u> Instructional activities designed to provide remedial instruction to adult education students identified as having deficiencies in basic skills areas of reading, writing, and mathematics.
- 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 <u>Early Childhood Parenting Program</u> Instructional programs for families whose children participate in the Early Childhood Education Pilot Program.

PUPIL ACTIVITY

190 <u>Instructional Pupil Activities</u> – 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.

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SUPPORT SERVICES

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.

- 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.
- 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 <u>Health Services</u> Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
- 214 <u>Psychological Services</u> 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 <u>Exceptional Program Services</u> 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 <u>Career and Technical</u> Education Placement Services. Activities concerned with the placement of CATE students in jobs. Use only in relationship to the CATE Function 115.
- 217 <u>Career Specialist Services</u> 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 <u>Improvement of Instruction Curriculum Development</u> 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 <u>Library and Media Services</u> 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 <u>Supervision of Special Programs</u> 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 <u>Board of Education</u> 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 <u>School Administration</u> 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 <u>Student Transportation (Federal/District Mandated)</u> 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 <u>Fiscal Services</u> 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 <u>Facilities Acquisition and Construction</u> 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 <u>Capital Projects Fund</u>. 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 <u>Student Transportation (State Mandated)</u> 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 <u>Internal Services</u> Activities concerned with buying, storing, and distributing supplies, furniture, and equipment, and those activities concerned with duplicating and printing for the school district.
- 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 <u>Internal Auditing Services</u> 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

- SUPPORT SERVICES CENTRAL: Activities, other than general administration, which support each of the other instructional and support services programs.
 - 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 <u>Planning</u> 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 <u>Information Services</u> 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 <u>Staff Services</u> 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 <u>Sub-Awards in Excess of \$25,000</u> 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 <u>Pupil Services Activities</u> 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 <u>Enterprise Activities</u> 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 <u>Trust and Agency Activities</u> 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 <u>Community Recreation Services</u> 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 <u>Civic Services</u> 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 <u>Public Library Services</u> 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 <u>Custody and Care of Children</u> 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.

- 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 <u>Other Community Services</u> 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 <u>Payments to Non-public Schools</u> 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 <u>LEA Payments to Public Charter Schools</u> 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

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

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

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.

- 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 <u>Regular Salaries</u> 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 <u>Principal/Assistant Principal Salaries</u> Full-time, part-time, and prorated portions of the cost of work performed by principals and assistant principals.
 - 115 <u>Paraprofessional/Teacher Assistant/Clerical Salaries</u> Full-time, part-time, and prorated portions of the cost of work performed by paraprofessionals/teacher assistants and clerical employees.
 - 120 <u>Substitute/Temporary Salaries</u> Full-time, part-time, and prorated portions of the cost of work performed by temporary or substitute employees for the school district.
 - 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 <u>Terminal Leave</u> Compensation paid to employees for accumulated leave on termination of employment.
- 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 <u>Employee Retirement</u> 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 <u>Tuition Reimbursement</u> Amounts reimbursed by the school district to any employee qualifying for tuition reimbursement based upon school district policy.
 - 250 <u>Deferred Compensation</u> Amounts paid by the school district as matching contributions to deferred compensation plans for eligible employees.
 - 260 <u>Unemployment Compensation Tax</u> Amounts paid by the school district to provide unemployment compensation for its employees.
 - 270 <u>Worker's Compensation Tax</u> 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.
 - 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 <u>Instructional Services</u> 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.
- 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 <u>Student Services</u> Non-payroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.
- 314 <u>Staff Services</u> 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.
- 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.
- <u>Data Processing Services</u> 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 <u>Statistical Services</u> 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 <u>Audit Services</u> Professional services provided by independent certified public accountants in preparing the annual school district, county board, or AVC/Technology Center audit report.
- 319 <u>Legal Services</u>- 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.
- 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 <u>Public Utility Services</u> 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 <u>Cleaning Services</u> 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 <u>Property Insurance</u> Expenditures for insurance on any type property owned or leased by the school district.
 - 325 <u>Rentals</u> 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.
- TRANSPORTATION SERVICES. Expenditures for transporting children to and from school and official travel of school district employees.
 - 331 <u>Student Transportation</u> 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 <u>Travel</u> 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 <u>Other Transportation Services</u> Transportation services other than for students or those in the above classifications. Travel reimbursements for non-district personnel are charged here.
 - 340 <u>Communication</u> 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 <u>Technology</u> 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 <u>Advertising</u> 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 <u>Printing and Binding</u> 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 <u>Tuition to AVC/Technology Center</u> 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 <u>Tuition to LEA</u> 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 <u>Tuition to Other Entity</u> 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 <u>Food Service Contracted Salaries</u> Expenditures to reimburse food service management contractors for salaries of on-site (school) personnel employed by the contractor.
 - 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 <u>Food Service Direct Purchase Services</u> 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 <u>Miscellaneous Purchased Services</u> Expenditures for other purchased

services that are not included in the preceding purchased services classifications.

- 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 <u>Supplies</u> 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 <u>Textbooks</u> 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 <u>Library Books and Materials</u> 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 <u>Periodicals</u> 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 <u>Technology and Software Supplies</u> 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 <u>Warehouse Inventory Adjustment</u> 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 <u>FOOD</u> Expenditures for food purchases used in the school food service program.
 - 461 <u>USDA Commodities</u> Cash value of USDA Commodities used during the period.
 - 462 <u>Commodity Distribution Change</u> Expenditures for distributor charges for handling USDA donated commodities.
 - 470 <u>Energy</u> 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 <u>Land</u> Expenditures for the purchase of land and the purchase of air rights, mineral rights etc. are included here.
- 520 <u>Construction Services</u> 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 <u>Buildings</u> 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.
- 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 <u>Equipment</u> 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 <u>Technology Equipment and Software</u> 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 <u>Vehicles</u> Expenditures for the purchase of conveyances to transport persons or objects.
- 560 <u>Library Books and Materials</u> 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 <u>Depreciation</u> 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 <u>Mobile Classrooms</u> Expenditures for the acquisition and improvements of mobile classrooms. This object is limited in use to Function 253.

- 590 <u>Other Capital Outlay</u> Expenditures for all other Capital Outlay excluded from the above classifications.
- OTHER OBJECTS. Amounts paid for goods and services not included in the above classifications.
 - 610 <u>Redemption of Principal</u> Amounts paid from current funds to retire serial bonds and long-term notes.
 - 620 <u>Interest</u> Expenditures from current funds for interest on serial bonds, lease with option to buy, and notes.
 - 630 <u>Discount on Bonds Sold</u> 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 <u>Organization Membership Dues and Fees</u> Expenditures or assessments for membership in professional or other organizations and associations.
 - 650 <u>Liability/Tort Insurance</u> Insurance to protect school board members and their employees against loss due to accident or neglect.
 - 651 <u>Litigation and Settlements</u> Expenditures for legal settlements and judgments related to general liability situations under supervision of the Board of Education.
 - 660 <u>Pupil Activity</u> Used to record financial transactions related to school-sponsored and interscholastic student activities.
 - 670 <u>Sales Tax on Adult Meals</u> 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.)
- 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 <u>Fund Modifications</u> 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 <u>Transits</u> 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 <u>Indirect Costs</u> 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 <u>Uniform Administrative Requirements</u>. Cost Principles.. and Audit <u>Requirements for Federal Awards</u> (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

EXHIBIT 1-C: JOURNAL ENTRY FORMS & INSTRUCTIONS

Exhibit 1-C

ROCK HILL SCHOOLS						
JOURNAL ENTRY						
SCHOOL/DEPARTMENT:						
CONCERDED ACTIVIDATE.						
ACCOUNT NUMBER	DEBIT	CREDIT				
TOTAL						
EXPLANATION:						
Principal/Director Signature:	Date:					
Approved By:	Date:					
11						
(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.

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 Transfer From:	Budget Amount Increase/(Decrease)
0.1	_
Subtotal Transfer To:	-
manufact for	
Subtotal	-
Reason for Budget Transfer Request:	
Principal/Director Signature:	Date:
	D. f.
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:		5 000 0	
100-114-0395-000-350		5,000.0	
100-114-0345-000-350		1,000.0	
100-114-0445-000-350		4,000.0	
100-128-0395-000-350		700.0	
100-212-0445-000-350		300.0	
	Subtotal	11,000.0	
Reason for Budget Transfer Request:			
To cover negative balances			
Principal/Director Signature: Date:			

Date:

Approved By Business Services:

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 <u>all</u> 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 <u>all</u> 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 foe 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 <u>anv</u> 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 <u>not</u> 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.

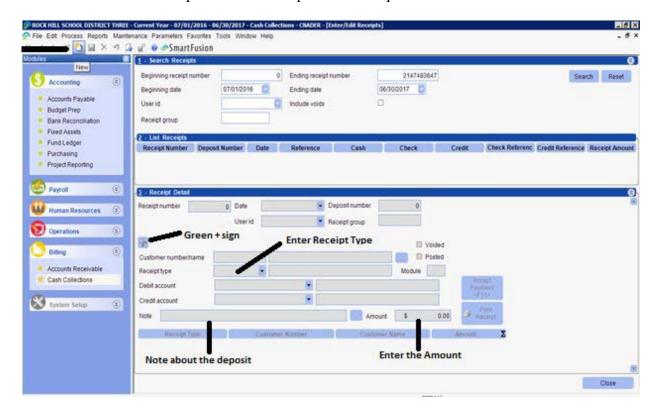
- To avoid unnecessary handling, bookkeepers and others should avoid making change with the cash for deposit. Money collected should never be used to pay someone for services or a vendor for materials.
- 2. Daily, the money collected along with copies of receipts and/or daily log will be turned in to 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.

The following screenshots are examples of how to enter cash collections into SmartFusion:

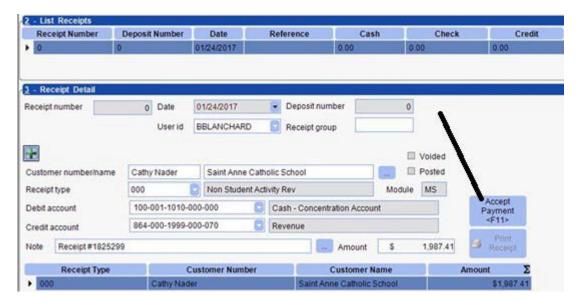
From Billing (1), Cash Collections (2), Process, choose Enter/Edit Receipts (3).



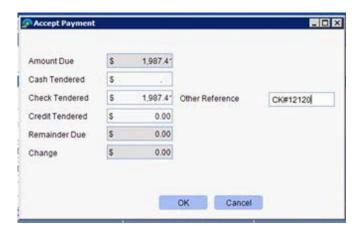
Click New Sheet of Paper icon and complete the receipt information.



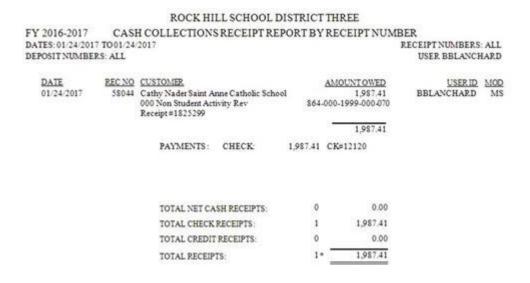
After keying in all the Receipt types from that Teacher for example – Press F11 on the keyboard to complete the receipt and Accept Payment.



Key amounts of Cash or Check and press OK.



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



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:

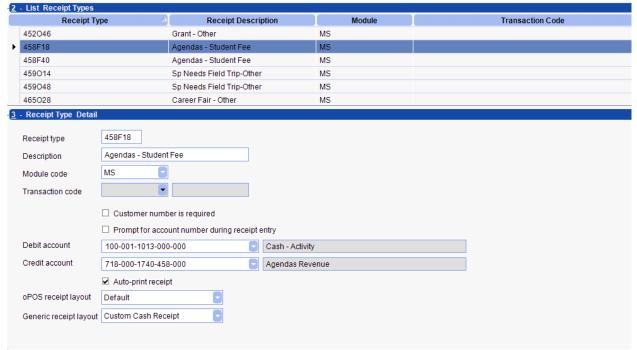
1710 Admissions

1720 Bookstore Sales

1730 Membership Dues &

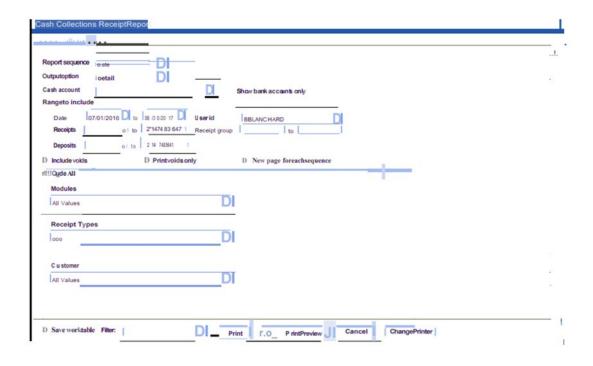
Fees 1740 Student Fees 1790 Other Pupil Activity Revenue 1920 Donations

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	<u>USERID</u> <u>MOD</u>
01112n o11				
01112n o11	574n	C Nader State of Florida	14.00	BBL\!'I CHARD MS
		000 Non Student Activity Rev	I 00-216-0410-000.083	POSTED
		Receipt#1825284		
01112n o11	57473	C Nader Office of State Treasurer	120.00	BBL\!'I CHARD MS
		000 Non Student Activity Rev	I 00-223-0410-000.086	POSTED
		Receipt#1825285		
01112n o11	57474	C Nader SC Dept. Health & Humane Services	103,957.57	BBLANCHARD MS
		000 Non Student Activity Rev	280-000-1930-000.000	POSTED
		Receipt#1825287		
01112n o11			104,091.57	
		SUBTOTAL RECEIPTS:	104,091.57	
		SUBTOTAL RECEIPTS:	101,091.57	
01113n o11				
01113n OI1	5 7 5 73	C N ADER STATE OF SC	40.00	BBL\!'I CHARD MS
0111311011	3 / 3 / 3	000 Non Student Activity Rev	I 00-223-0410-000.086	POSTED
		RECEIPT#1825288	1 00 223 0 110 000.000	TOSTED
011 13 n OI1	5 7 5 75	C N ADER WALIV!ART	500.00	BB L\!'I C HARD MS
0111311011	3 1 3 13	000 Non Student Activity Rev	790-000-1790-893.000	POSTED
		RECEIPT#1825289	/90-000-1/90-893.000	TOSTED
011 13 n OI1	5 7 5 78	C N ADER DEANNA MCGUIRE	1.90	BBLANCHARD MS
0111311011	3 / 3 / 6	000 Non Student Activity Rev	377-112-0410-000.000	POSTED
		RECEIPT#1825283	3//-112-0410-000.000	TOSTED
01113n OI1	57500		130.24	DDI ANCHARD MG
01113n OI1	57580	C N ADER PATRI CIA & JAKE HARGETT 000 Non Student Activity Rev	I 00-004-4550-000.000	BBLANCHARD MS POSTED
		RECEIPT#386086	1 00-004-4550-000.000	POSTED
		1500000		
011 13 n OI1			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.

- Funds deposited in person at the bank should have received a validated deposit slip. This validated deposit slip should be returned to the bookkeeper.
- 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.
- 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-L) for all nonsport 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-L) should be submitted to the Department of Finance. This is a journal entry and funds are moved FROM 7__-426-0710-___-000 TO 7__-000-5270-___-000. 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.

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

CHECKredi 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 by the CFO.

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 startup cash.
- Complete the Start Up Cash Verification form (exhibit 3-L). 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 3-1) 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

Prohibited online fundraising sites:

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

Obtain approval from your school Principal <u>BEFORE</u> 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. <u>Laptops and iPads are not allowed items for online fundraising</u>.
- 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

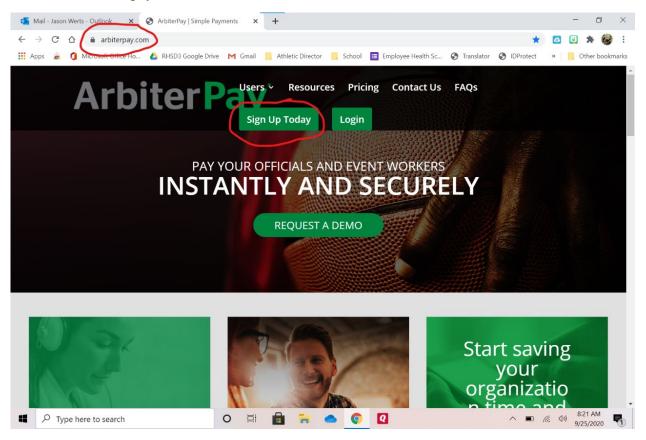
Multiple ArbiterPay accounts may be set up under the same username. This allows separating funds allotted to various sports i.e. soccer, basketball, etc.

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

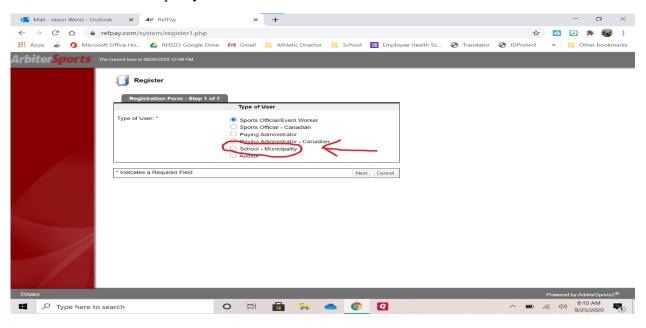
Go to www.arbiterpay.com



STEP 2

Complete registration form

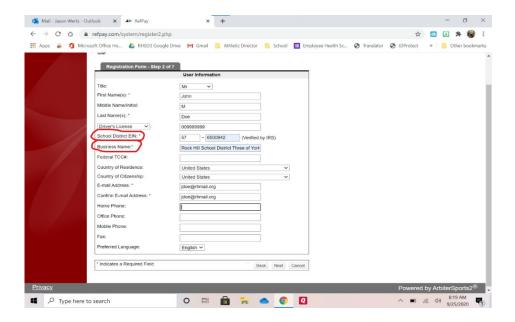
Select "School - Municipality"



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 Marcia Hollingsworth MHollingsworth@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 Beth Lifsey BLifsey@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/Departmen	C	reacher/sponso	or:
Amoun	t		
Date Receive	d Student Name	Purpose	Comments
		(enter # below)	
		(0.000)	
	_		
	_		
\$Tota	of Daily Amount Subm	itted to Office	
Legend for purpose:		To Be Completed by	School Office
l Field trip	Total of 1s		
2 Concessions/ice cream	Total of 2s	\$	
3 Yearbook	Total of 3s	\$	
4 Lost or damaged book	Total of 4s	\$	
5 Sports participation fee	Total of 5s	\$	
6 Other extracurricular activities	Total of 6s	\$	<u> </u>

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

	School/Department		
No	Date		
SOUF	RCE OF COLLECTION (Club or Activity):		
Transmits here	with monies obtained from sources indicated below for deposit.		
CASH RECEIVED			
CHECKS RECEIVED			
TOTAL AMOUNT FOR DEF	POSIT		
I hereby certify that the abo	ove funds are all received by me for deposit and riate receipts on		
Date	Signature (Sponsor or Teacher)		
I hereby certify that the abo	ove funds are all received by me for deposit on		
Date	(Rookkeener)		

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.

PLEASE FILL OUT ORDER FOR	M COMPLETELY AND LEGIBLY
Course Nove	BILL AU #
CONTACT NAME:	BILLING OPTION: DEBIT CC#
	IF A NEW ACCOUNT, PLEASE NOTE THE FUNDING DATE:
EMAIL:	CARD HOLDERS NAME:
SPECIAL INSTRUCTIONS:	CREDIT CARD ACCOUNT #:
	EXP. DATE(MM/YR) CVV#(3 DIGITS ON BACK OF CARD)
	ADDRESS: STATE ZIP CODE
OLIENT IN	
	ORMATION
CLIENT INFORMATION	ON TO BE PRINTED
SHIP TO ADDRESS: (STREET ADDRESS REQUIRED, NO P.O. BOXES)	
•	
	CHECK ROUTING # DEPOSIT ROUTING #
	(solifilia) Account an indeed (40 op 43 pictro)
A	AUX FIELD - LOCATION # ACCOUNT NUMBER (10 OR 13 DIGITS)
SHIPPING METHOD	ENDORSEMENT STAMPS
SHIFFING METHOD	ENDORSEMENT STAMPS
UPS NEXT DAY AIR UPS NEXT DAY AIR SAVER	STYLE: SELF-INKING RUBBER STAMP
	BANK
UPS 2ND DAY AIR UPS 3 DAY SELECT UPS GROUND SERVICE	QUANTITY: BANK SIGNATURE SIGNATURE
"IF LEFT BLANK PRODUCT WILL BE SHIPPED GROUND DELIVERY	*MAXIMUM OF 30 CHARACTERS PER LINE; INCLUDING SPACES, PUNCTUATION, ETC.
	maximum or so characters ten energine control of Aces, Poncto Atlant, Etc.
MANUAL CHECK	S (NO MICH / MAGE TESTING REQUIRED)
3-ON-A-PAGE CHECKS 1-ON-A-PAGE CHECKS	S (NO MICH / NAME TESTING REGISTED) VOUCHER CHECKS (PLEASE PAX OR MALLA SAMPLE)
3-ON-A-PAGE CHECKS 1-ON-A-PAGE CHECKS (UNIQUAL 50 - SUSMESS SIZE 8 3/8 x 3 1/8)	S (NO MICH / MAGE TESTING REQUIRED) VOUCHER CHECKS (PLEASE PAX OR MALL A SAMPLE) (S DAY MARMADIA FOR MUCH OFFICES)
3-ON-A-PAGE CHECKS 1-ON-A-PAGE CHECKS	S (NO MICH / MAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OR MALIA SAMPLE) (S DAY MEMBADA FOR RUSH ORDERS) CHECK STYLE: VOUCHER STYLE:
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STYLE) AP STUB PAYROLL (THEIR BROWN SCHOOLS SPANNTILLY - (10.56 +4.) CORPORATE	S (NO MICH / MAGE TESTING REQUIRED) VOUCHER CHECKS (PLEASE PAX OR MALL A SAMPLE) (S DAY MARMADIA FOR MUCH OFFICES)
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STYLE) AP STUB PAYROLL (THES BROWN SCLE SPANNING - 100,00 Hz) (BLOCK COMPLE REGISTER BROADERS)	S (NO MICH / MAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (3 DAY MEMIANA FOR PUSH ORDERS) CHECK STYLE: VOUCHER STYLE: SPS SPW GUSTOM 1 2 3 4
3-ON-A-PAGE CHECKS (LIMBLOU 300 - 3-ON-A-PAGE STULE) AP STUB PAYROLL (TRICH BROBER SICLE SEPARATELY - \$10.06 +44) CORPORATE (BLACK CONSEA REGISTER BECLIOSIS) QUANTITY: 300 500 1000 0 OTHER	S (NO MICH / IMAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (3 DAY MEMBAU FOR PUSH OFFICE) CHECK STYLE: SPS SPW CUSTOM 1 2 3 4 QUANTITY: START #:
3-ON-A-PAGE CHECKS (IMPRIMED 300 - 3-ON-A-PAGE STULE) AP STUB PAYROLL (IT RIME IMPOINT SCLE SIPPARYTIKLY - (SCLE 444) CORPORATE (IMACK COVER A REGISTER MICLAGE) QUANTITY: 300 500 1000 0THER START #:	S (NO MICH / MAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (3 DAY MEMIANA FOR MICH OFFICE) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STYLE) AP STUB PAYROLL (THEN BROWN SOLD SHAMMIN - (10.56 +4.) CORPORATE (BLACK COUGH & REGISTER BICLIONIC) QUANTITY: 300 500 1000 0 other START #: COLOR: BLUE GREEN PINK VELLOW TAN	S (NO MICH / IMAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX ON MALA SAMPLE) (3 DAY MEMBAU FOR PUSH ORDERS) CHECK STYLE: VOUCHER STYLE: SPS SPW CUSTOM 1 2 3 4 QUANTITY: START #:
3-ON-A-PAGE CHECKS (LINEAUAU 300 - 3-ON-A-PAGE CHECKS (LINEAUAU 50 - 3-ON-	S (NO MICH / BAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX ON MALA SAMPLE) (S DAY MENUAU FOR FUSH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STYLE) AP STUB PAYROLL (THEN BROWN SOLD SHAWATEV- (RUSE 44.5) CORPORATE (BLACK COUGH & REGISTER BICLUDES) QUANTITY: 300 500 1000 0THER START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLICATE BINDER: BLUE BLACK NUMBER OF SIG. LINES	S (NO MICH / IMAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX ON MALA SAMPLE) (S DAY MENIAM FOR PUSH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THEN BROWN SALE SHAMATIEV - (10.56 Ha) CORPORATE (BLACK COLER & REGISTER BICLUSSING) QUANTITY: 300 500 1000 0THER START #: COLOR: BLUE GREEN PINK YELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLICATE	S (NO MICH / MAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (S DAY MENUAU FOR FINISH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD
3-ON-A-PAGE CHECKS (LINIMUM 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THING BROWN KILD REPAYRIEL* - (RUB HA) CORPORATE (BLACK COMER & REGISTER BICLIONS) QUANTITY: 300 500 1000 0THER START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLICATE TRIPLICATE BINDER: BLUE BLACK WORDING OVER SIG LINES:	S (NO MICH / BANGLE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (3 DAY MEMBAUA FOR MUSH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: SHUE GREEN PINK TAN COPIES: SINGLE DUPLICATE THIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES:
3-ON-A-PAGE CHECKS (LINEARUA 300 - 3-ON-A-PAGE STILE) AP STUB PAYROLL (THEN BROKES SCIES SUB SUB SUB SUB SUB SUB SUB SUB SUB SU	S (NO MICH / IMAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX ON MALA SAMPLE) (S DAY MINIMAN FOR PASH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN FINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES:
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STYLE) AP STUB PAYROLL (THEN BROWN SCLE SEPARATIEV - (10.50 s.s.) CORPORATE (BLACK COURT & REGISTER BICLUSSING) CORPORATE (BLACK COURT & REGISTER BICLUSSING) START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLIGATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (MAGE TESTING MAY BE REQUIRED FOR SOME BACKGROUNDS) LASER CHECKS (PLEASE PAX OR IMAL A SAMPLE)	S (NO MICH / MAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OF MALA SAMPLE) (S DAY MENIMAN FOR PUSH OFFICES) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: SMUE GREEN FINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT SLIPS DEPOSIT STYLE:
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STYLE) AP STUB PAYROLL (THEN BROWN SCLE SEPARATIEV - (10.50 s.s.) CORPORATE (BLACK COURS & REGISTER BICLIOSE) QUANTITY: 300 500 1000 0THEN START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLIGATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (PLEASE PAX OR IMAL A SAUPLE) CHECK POSITION: CHECK #5:	S (NO MICH / IMAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX ON MALA SAMPLE) (S DAY MINIMAN FOR PASH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN FINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES:
3-ON-A-PAGE CHECKS (UNBLAND 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THING INNORM SIZE SHAMATRIAN - (SALE HA) CORPORATE (BLACK COMPRIA REGISTRIR MIZURSH) START #: COLOR: BLUE GREEN PINK YELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLICATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (MAGE TESTING MAY BE REQUIRED FOR SOME BACKGROUNDS) LASER CHECKS (PLEASE PAX OR MAIL A SAMPLE) TOP MIDDLE BOTTOM 3-ON-A-PG 1 2 3	S (NO MICH / MAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX OF MALA SAMPLE) (S DAY MINIMAL POR PUSH OF DEPTA) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: SLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRUPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT STYLE: COMMERCIAL DEPOSIT WITH CHECK LISTING (DS4)
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STYLE) AP STUB PAYROLL (THEN BROWN SCLE SEPARATIEV - (10.50 s.s.) CORPORATE (BLACK COURS & REGISTER BICLIOSE) QUANTITY: 300 500 1000 0THEN START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLIGATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (PLEASE PAX OR IMAL A SAUPLE) CHECK POSITION: CHECK #5:	S (NO MICH / IMAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX ON MALA SAMPLE) (S DAY MINIMAN FOR PUSH OPERES) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT STYLE: COMMERCIAL DEPOSIT WITH CHECK LISTING (DS4)
3-ON-A-PAGE CHECKS (UNBLAND 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THING INNORM SIZE SHAMATRIAN - (SALE HA) CORPORATE (BLACK COMPRIA REGISTRIR MIZURSH) START #: COLOR: BLUE GREEN PINK YELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLICATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (MAGE TESTING MAY BE REQUIRED FOR SOME BACKGROUNDS) LASER CHECKS (PLEASE PAX OR MAIL A SAMPLE) TOP MIDDLE BOTTOM 3-ON-A-PG 1 2 3	S (NO MICH / MAGE TESTING RECORDED) VOUCHER CHECKS (PLEASE PAX ON MALA SAMPLE) (S DAY MINIMAN FOR MICH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT STYLE: COMMERCIAL DEPOSIT WITH CHECK LISTING (D64)
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THEN BROWN ROLD SEPANATION - (INC.E HA) CORPORATE (BLACK COURT & REGISTER BILLUDGE) START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLICATE TRUPLICATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (PLASS PAX OR MALA & SAMPLE) CHECK POSITION: CHECKS FACE DOWN NUMBER OF SIG. LINES CHECKS FACE UP CHECKS FACE DOWN NUMBER OF SIG. LINES CHECKS FACE UP CHECKS FACE DOWN NUMBER OF SIG. LINES	VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (S DAY MEMIANU FOR PURCH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT SLIPS DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT SUTING (064) QUANTITY: QUA
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THEN BROWN NULL SEPANATION - (SUB-NA) CORPORATE (BLACK COMPA REGISTRIS MAJERIE) QUANTITY: 300 500 1000 0THER START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLICATE TRIPLICATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (MAGE TESTING MAY BE REQUIRED FOR SOME BACKGROUNDS) LASER CHECKS (FLASE PAX OR MALL A SAMPLE) CHECK POSITION: CHECKS FACE DOWN NUMBER OF SIG. LINES CHECKS FACE UP CHECKS FACE DOWN NUMBER OF SIG. LINES ENVELOPES: DOUBLE WINDOW GUM SELF SEAL	VOUCHER CHECKS (PLEASE PAX OF MALA SAMPLE) (S DAY MENIMAN POR PUSH OPEGES) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT SLIPS DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT WITH CHECK LISTING (DS4) QUANTITY: QUA
3-ON-A-PAGE CHECKS (LINBLAUL 300 - 3-ON-A-PAGE STILE) AP STUB PAYROLL (THEN BROWN SCLE SEPARATIEV - (10.56 +4.) CORPORATE (BLACK COLER & REGISTER BICLUSSIS) QUANTITY: 300 500 1000 0THER START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLIGATE TRUPLICATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (MAGE TESTERS MAY BE REQUIRED FOR SOME BACKGROUNDS) LASER CHECKS (PLASE PAX OR MALL A SAMPLE) XXX CHECK POSITION: CHECK \$5: TOP MIDDLE BOTTOM 3-ON-A-PG 1 2 3 CHECK \$5: CHECK SACE UP CHECKS FACE DOWN NUMBER OF SIG. LINES ENVELOPES: DOUBLE WINDOW QUM SELP SEAL SOFTWARE:	VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (3 DAY MANUAL POR PUSH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT SLIPS DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT WITH CHECK LISTING (DS4) QUANTITY: COMMERCIAL DEPOSIT WITH CHECK LISTING (DS4) QUANTITY: COMMERCIAL DEPOSIT WITH CHECK LISTING (DS4)
3-ON-A-PAGE CHECKS (LINEARUS 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THEN BROWN RULE SHAWATEV- (RUSE 44) CORPORATE (BLACK COMPA REGISTER BULLIONS) START #: COLOR: BLUE GREEN PRIK VELLOW TAN COPIES: SINGLE DUPLIGATE TRIPLIGATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (PLEASE PAX OR MALE A SAMPLE) CHECK POSITION: CHECK #2: TOP MIDDLE BOTTOM 3-ON-A-PG 1 2 3 CHECK PACE UP CHECKS FACE DOWN NUMBER OF SIG. LINES ENVELOPES: DOUBLE WINDOW GUM SELF SEAL SOFTWARE: QUANTITY: (LINEARUS 250) START #: COLOR: BLUE GREEN PINK TAN GREY VELLOW	VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (S DAY MENIMAN POR PUSH ORDERS) CHECK STYLE: SPS SPW GUSTOM 1 2 3 4 QUANTITY: START #: COLOR: SLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT SLIPS DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT WITH CHECK LISTING (DS4) QUANTITY: QUANT
3-ON-A-PAGE CHECKS (UNBLAND 300 - 3-ON-A-PAGE STALE) AP STUB PAYROLL (THEN BROWN SOLD SEPANNITEV- (PLAN AD) CORPORATE (BLACK COLSEA REGISTER MILLIONS) START #: COLOR: BLUE GREEN PINK VELLOW TAN COPIES: SINGLE DUPLICATE TRIPLICATE BINDER: BLUE BLACK NUMBER OF SIG. LINES WORDING OVER SIG LINES: COMPUTER CHECKS (PLASE PAX OR MAL A SAMPLE) CHECK POSITION: CHECKS FACE DOWN NUMBER OF SIG. LINES CHECK STACE UP CHECKS FACE DOWN NUMBER OF SIG. LINES ENVELOPES: DOUBLE WINDOW GUM SELF SEAL SOFTWARE: QUANTITY: (LIBRARD 250) START #: CHECK START #: CHECK START #: CUANTITY: (LIBRARD 250) START #: CHECK START #:	S (NO MICH / MARGE TESTING REGISTRED) VOUCHER CHECKS (PLEASE PAX OR MALA SAMPLE) (S DAY MARMADIA FOR PURCH ORDERS) CHECK STYLE: SPS SPW CUSTOM 1 2 3 4 QUANTITY: START #: COLOR: BLUE GREEN PINK TAN COPIES: SINGLE DUPLICATE TRIPLICATE QUAD NUMBER OF SIG. LINES WORDING OVER SIG LINES: DEPOSIT SLIPS DEPOSIT STYLE: STANDARD WHOLESALE DEPOSIT WITH CHECK LISTING (DS4) QUANTITY: COMMERCIAL DEPOSIT WITH CHECK LISTING (DS4)

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					
so via purchase order or check request. activity will be the sole responsibility of	·					
Sponsor's Signature	Date					
Principal's Signature	Date					
(Complete this se	Reconciliation ection after fundraiser ending date)					
1. Total Money Collected from Fun	nd Raiser \$					
2. Total # items purchased to sell_	X Cost per item= \$					
3. Net Profit/(Loss) to Club (Subtr	ract line 2 from line 1) \$					
Surplus: No. of items in line 2 unsold _ Please describe your plan for disposal o	f any surplus (unsold) items:					
	Date					
Principal's Signature	Date					

EXHIBIT 3-E: ONLINE FUNDRAISER APPORVAL

Fundraiser Information School:______Teacher/Grade:_____ Fundraiser Title: 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: _____ Principal:______) Approved) Denied Date:_____ Technology or Maintenance (if required)) Approved Date:) Denied

EXHIBIT 3-F: ONLINE FUNDRAISER SUMMARY

Fundraiser little:	
School:	Teacher/Grade:
Items donated or dollar amount received:	
I understand that this online fundraiser must r	now be inactive online and I verify that all
requirements regarding reporting have been	completed. I also understand that any and all schools and that they will remain at the source
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 a	nd sc	hool:
------------	-------	-------

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

- Is this fundraiser consistent with the district and/or school's <u>local wellness</u>
 <u>policies</u>? 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 <u>canteen, vending machine, or school</u>
 <u>store</u>? Yes = STOP! This cannot be an exempt fundraiser.
 No = continue
- 5. Does the food meet federal Smart Snacks <u>nutritional requirements</u>? 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 <u>food service area</u> 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			
2 3 4 5 6 7			
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21 22 23 24 25 26			
26			
27 28 29 30			
28			
29			
30			

9			
0			
Printed Name and Signature of Principal or Designee			Date

EXHIBIT 3-I: ATHLETIC TICKET/CASH RECONCILIATON FORM

ROCK HILL SCHOOLS Exhibit 3-1 ATHLETIC TICKET/CASH RECONCILIATON FORM

Seller (Print first & last name):		Date:
SOURCE OF COLLECTION (Even	t):	
Startup Cash (The Seller): Verify received startup cash in the amoun		ior to the start of the event. I certify that I
Seller Signature	Verifier Signatu	ire
TICKETS (color of tickets	1	_)
Color & Selling Price: Adult Ending Ticket Number	Student/ District ID	
Beginning Ticket Number (-)	/	
Tickets Distributed (=)		TOTAL CASH ON HAND:
Complimentary Tickets (-)		Use this to tally ALL cash/coins/checks at end of event.
Tickets at cost (=)		100 x
Price per Ticket X		50 x
Total Gate Receipts (=)	/(B)	20 x
	(-)	10 x
CASH:		5 x
Cash on hand	(C)	1 x
_	(A)	\$1 coin x=
Amount to be deposit (=)	(D)	\$0.50 x=
		\$0.25 x=_
		\$0.10 x = \$0.05 x =
		\$0.01 x =
RECONCILIATION:		Checks Total = \$
Total Gate Receipts	(B)	TOTAL [Total Gate Receipts (B) + Startup (A)] ==
Amount to be deposit (-)	(D)	
Cash over or under? (=)		
List discrepancy explanation (print i	legibly):	
		e hereby certify that the above funds have been con n of discrepancy (if applicable), and submitted all
Date Se	eller's Signature	
Date V	erified by	

EXHIBIT 3-J: REQUEST FOR PUPIL ACTIVITY ACCOUNT TRANSFERS

(Use for Activity Account Transfers ONLY)

SCHOOL/DEPARTMENT:			
TRANSFER FROM (dr)	<u>AMOUNT</u>	TRANSFER TO (er)	<u>AMOUNT</u>
(7??-426-0710-???-???)		(7??-000-5270-???-???)	
			_
			_
			_
			_
TOTAL		Totals must balance	
101712		rotale made salamos	
EXPLANATION:			
Principal/Director Signature:	Date:	Approved By:	Date:
	2 3.3.	- 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
		(Finance Department)	

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) 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.

PAGE 2 - DM - CASH IN SCHOOL BUILDINGS

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

Exhibit 3-L: SUPPORT ORGANIZATION REGISTRATION FORM



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.

			100000000000000000000000000000000000000		
School na	ne:				
Name of b	sponter club/organization:				
Mailing ad	ldress:			_	
Name of s	tudent activity supported by orga-	nization:		_	
Organizati	ion's fiscal year end:			_	
Officers	Name & Email Address	Address	Steen Frankers	Dien	_
UTLER'S.	NATIONAL LITERAL PROPERTY.	MODELL	Phote Numbers	Emple	_
President		_		_	
II .			w	Yes	No
II .				_	
ll .		_			
Vice-Pres				-	
II .		_		Tes	No
II .				_	
			н	_	
Secretary	'			Yes	No
II .				_	-
II .			H	-	
Treasure			w	-	Ma
Treature:			c	Tes	Pho
above chang	ges, a new Registration Form mus	at be submitted to the princ	r the current year. Please note that if an cipal within 30 days.	y cr use	
Federal Tax	ID Number:	_			
SC Secretary	of State Public Charity ID Number	n			
Venete Date	that By-Laws were recognized and	accepted at another meeting	-		
	nnual budget was approved:				
	SERVER OF PROCESS IN				
Filing date o	f last Secretary of State annual rep	port:	_		
Filing date o	Flast IRS form 990:				
Date of last	annual audit performed by A audi	t committee or A independe	nt auditor of financial activity:		-
	tachments required with this sta				
1,	Proof of filing IRS form!	190			
2.	Proof of filing Secretary	of State annual report			
1.	Prior year financial state	ements validated and certific	ed by the audit/finance committee (balan	ce sheet an	d
de	tailed revenue/expense statemen	e)			
4.	Approved annual budge	t			
5.,	RS 500 (c)(3) Determina	tion Letter			
6.	Copy of By-Laws and mi	ssion statement			
7,	Proof of Insurance				
1.	List of board members a	and contact information (ot)	her than officers listed above)		

Rock Hill Schools

Start Up Cash Verification

Date:	
Event Name:	End of Event Startup Cash Count:
Prior to Event Startup Cash Count:	Coin:
Coin:	
x \$0.01 = \$	x \$0.01 = \$
x \$0.05 = \$	x \$0.05 = \$
x \$0.10 = \$	x \$0.10 = \$
x \$0.25 = \$	x \$0.25 = \$
x \$0.50 = \$	x \$0.50 = \$
x \$1.00 = \$	x \$1.00 = \$
Total Coins \$	Total Coins \$
Currency:	Currency:
x \$1 =\$	x \$1 =\$
x \$5 = \$	x \$5 =\$
x \$10 = \$	x \$10 = \$
x \$20 = \$	x \$20 = \$
x \$50 = \$	x \$50 = \$
x \$100 = \$	x \$100 = \$
Total Currency \$	Total Currency \$
Beginning Total \$	Ending Total S
I certify that I have counted and verif	fied startup cash and it totals the amounts listed above:
Prior to Event Signatures:	
Received By: Print Name	Signature Date
Verified By: Print Name	Signature Oate
End of Event Signatures:	
Received By: Print Name	Signature Cate
Verified By:	Franker Adv

Rev. Oct 2019

<u>SECTION IV – GRANTS – SPECIAL PROJECTS</u>

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 <u>Semi Annual Certifications and Personnel Activity Report (PAR)</u>

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 Beth Lifsey 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

		,		STA	TE DEPARTME	NT OF EDUCATION	ON		
PROJECT NO.					BUDGET REI	PORT	Name of Entity: Ro		k 3
COUNTY NO.			SUB PROGRAM					O. Drawer 10072 ck Hill, SC 29731	
DISTRICT NO.				PERIOD BE	GINS PERI	OD ENDS	PROGRAM		
STATE (1) FEDERAL (2)							ORIGINAL	AMENDA	ENT NO
					OBJECT C	F EXPENDITURES			
		SALARIES	EMPLOYEE BEN.	PURCHASED SER.	SUPP, & MAT.	CAPITAL OUTLAY	OTHER OBJECTS	TRANSFERS	
FUNCTIONS/CODES		100	200	300	400	500	600	700	TOTALS
NAME	No.							(Indirect Cost)	
INSTRUCTION	100								
INSTBASIC (ADULT ED ONLY)	181								
INSTSECONDARY (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 SCHOO	416								
	-							ļ	
TRANSFERS	430				-				
TOTALS									
Mail to appropriate program	office.				PROG EDIT	SUB PROGRAM	SDE USE ONLY CLAIM	MM DD	YY ACTION
BUSINESS OFFICIAL			DAYE	-		SDE A	PPROVAL		DATE
PERSON COMPLETING FORM			() TELEPHONE		E-MAIL ADDRESS			_	() FAX NUMBER FIN-PA001, 7/1/00

EXHIBIT 4-B: EXPENDITURE REPORT

	PROJECT NO.				EX	EXPENDITURE REPORT	EXPENDITURE REPORT	Name of Entity	Name of Entity Rock Hill Schools-Yrok 3	:3
SALANDIES PROCESSION PROC		[P. O. Drawer 10072	
SALAMERS SALAMERS SERVICIORE SEGNIS FEBROD BIOS Halfs in: Stein Description of Education Clothan Municipal Pathole Segn. SPANA ADDRESS SALAMERS SPANA ADDRESS	COUNTY NO.			SUB PROGRAM					Rock HII, SC 29731.	
SALJANIES SALJ	DISTRICT NO.				PERIOD BEGIN		ENDS	PROSPAM		
SALABEES SALABEES Colonians Scr 20101	STATE (1)			CLAIM NUMBER					artment of Education inance, Room 307	
SALAMERS	FEDERAL (2)					FINAL REPORT		1429 Senal	te Straet	
Saludries Saludries Supra & March Countant Countant Countant Countant Countant Countant						OBJECT OF E	EXPENDITURES	Columbia,	SC 29201	
140	Car Colonia Caronina	SALAF	RES	EMPLOYEE BEN.	PURCHASED SER.	SUPP. & MAT.	CAPITAL OUTLAY	OTHER OBJECTS	_	
150 151 152 153 159 150 150 150 150 150 150 150 150 150 150			+	007	000	200	nne	009	(ladicate Cast)	IOIALS
182 182	INSTRUCTION	100	-						(took spanner)	
182	INSTBASIC (ADULT ED ONLY)	181								
143	INSTSECONDARY (ADULT ED)	182				8				
220 220 221 222 225 225 226 227 228 229 229 229 229 229 229 220 229 229 229	ENGL LITERACY-ESL (ADULT ED)									
220 223 224 225 225 226 227 227 228 228 229 229 229 229 220 230 241 250 27 27 280 281 281 282 282 283 284 280 281 281 282 283 284 280 281 281 282 283 284 280 281 281 282 283 284 283 284 284 285 284 285 287 287 288 288 288 288 288 288 288 288	SUPPORT SERVICES	200								9
223 224 225 227 228 229 229 229 229 229 230 241 250 27 27 280 281 282 282 293 293 294 295 297 298 298 298 298 298 298 298 298 298 298	PUPIL SERVICES	210								
253 254 255 257 258 259 259 250 250 251 250 251 252 252 253 254 250 250 251 252 252 253 254 250 250 251 252 252 253 250 252 253 253 254 250 250 250 250 250 250 250 250 250 250	INST. STAFF	220								
255 256 257 258 259 259 250 250 250 250 250 250 250 250 250 250	SUPERVISION OF SPEC, PROG.	223								
254 257 258 259 259 250 250 250 250 250 250 250 250 250 250	PUPIL TRANS (FED MANDATED)	251								
257 269 410 410 410 410 410 410 410 41	SCHOOL BUILDING	253								
227 300 416 418 419 419 419 419 419 419 419 419 419 419	OPER, & MAIN.	254								
150 415 428 439 4415 430 430 430 430 430 430 430 43	FOOD SERVICES	256								
415 420 430 430 430 430 430 430 430 430 430 43	PUPIL TRANS-FIELD TRIPS	27.1								
430 430 430 430 430 430 430 430	COM. SERVICES	300								
A20 Coordance with rules and regulations set forth in coordance with rules and other pertinent tiste this claim are on file and available for telephone AMTURE OR DESIGNEE Coordance with rules and regulations set forth in coordance with rules and other pertinent tiste this claim are on file and available for tiste this claim are on file and available for the rule of the rul	PAYMENT TO CHARTER SCHOOL	_								
certify that the expenditures shown above have coordance with rules and regulations set forth in for this claim is not being duplicated or to this claim are on file and available for MATURE OR DESIGNEE LEMAIL ADDRESS CELAIM MA DD E-MAIL ADDRESS E-MAIL ADDRESS	TRANSFERS	430								
certify that the expenditures shown above have coordisines with rules and regulations set forth in conclained with claim is not being duplicated or source, and that invoices and other pertinent falte this claim are on file and available for MATURE OR DESIGNEE LEMAIL ADDRESS E-MAIL ADDRESS TELEPHONE	TOTALS									
NATURE OR DESIGNEE DATE () E-MAIL ADDRESS TELEPHONE	CERTIFICATION: I hereby ce been incurred and paid in acox this program, that payment for reimbursed from any other so, records required to substantial audit.	rify that the expend ordance with rules a this claim is not bei irce, and that invoic ie this claim are on i	itures shown nd regulations ing duplicated res and other i	above have s set forth in or pertinent ible for		PROG EDIT	SUB PROGRAM	SDE USE ONLY		Y ACTION
E-MAIL ADDRESS TELEPHONE	SUPERINTENDENT'S SIGNA	TURE OR DESIGN	ш	DATE						
					· 	E-MAIL ADDRESS) FAX NUMBER
	PERSON COMPLETING FORM			TELEPHONE						

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:
	•
	Address: Contact Phone:
	mount: \$
Grant A	modifi. 9
	Project Overview
	Trojett o terrier
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
underst forward the Gra	stand that this is a request for approval to pursue a grant from an outside sponsor. I further and that a grant period is for one school year. However, balances are allowed to be carried I for one additional school year, unless the grant has been extended or otherwise specified by intor. All reporting requirements will be the responsibility of the applicant.
Grant A	pproved? Yes Δ No Δ If no, explain:
Principal Signa	ture Date Executive Director of Elementary,FlecondaryCurriculum Signature Date
Chief Financial	Officer Signature Date
	Revised July 2017
	*Do not complete this form when applying for Rock Hill Schools Education Foundation grants.

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 <u>not</u> 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 <u>not</u> 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 <u>not</u> 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 <u>1099 Vendor</u>

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, 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

ROCK HILL SCHOOL DISTRICT THREE

FY 2016-2017 RECEIVING REPORT DATES: 07/01/2016 TO 06/30/2017

PO NUMBERS 183945 TO 183945

 PONUMBER:
 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 NUMBERDESCRIPTIONITEM PRICE
PRICEQTY ORDERED
PRICEQTY ELCIVED
BACKORDERTOTAL PRICE IVED ONDATE
BACKORDERQTY RECEIVED ONDATE
RECEIVEDARECEIVED BY1362834kidney table 48x72 royalblue197.9702.002.002.0001/25/2017PJACKSON

EXHIBIT 5-B: BLANKET PURCHASE ORDER RECEIVING REPORT

Blanket Purchase Order Receiving Report Business Services									
	when goods or services have been inspected, received, and								
	ice are to be sent to the following individuals:								
): Marcia Hollingsworth o Z): Rhonda Reeves								
•	ses: Beth Lifsey								
<u> </u>									
VENDOR NAME	VENDOR #								
PURCHASE ORDER #									
PLEASE CHECK ONE OF THE FOLLOWING:									
D Burkey and a in incomplete and b									
Purchase order is <u>incomplete</u> and h	as <u>backordered</u> items.								
Purchase order is <u>complete</u> and <u>can</u>	be closed.								
	•								
Please note exceptions:									
•									
DECEMEN DV.	DATE COOR RECEIVED OR WORK REPEORISE								
RECEIVED BY:	DATE GOOD RECEIVED OR WORK PERFORMED:								

Revised August 31, 2020

EXHIBIT 5-C: PURCHASE ORDER CHANGE FORM

Purchase Order	Change Form		Procurement Service
Director of Procure 803-981-1154	ment Services		Rock Hill School District Thr 386 East Black Stre Rock Hill, SC 297:
LOCATION:		DATE:	
VENDOR NAME:		PO#:	
BRIEF DESCRIPTION	OF PURCHASE ORDER:		
TYPE OF CHANGE(S):		
Contract so	ope of work		
Contract pr	icing		
Quantity			
Other			
DESCRIPTION OF CH	HANGES:		
The original purcha	se order amount	change order(s)	
The purchase order	amount will be Decrea	sed	
Updated Purchase	Order amount		
utnorizea Signature	(Principal/Director)	Date:	
evised **This	form must be completed if any	change exceeds 10% of the o	original purchase order price
17/2022	OR the origin	nal purchase order quantity.	••



EXHIBIT 5-D: SUBSTITUTE W-9 FORM

386 E. Black Street Rock Hill, SC 29730 Phone: 981-1000 If you are a current Rock Hill School District employee, please contact the the Procurement Department before completing this form. 803-981-1054

Email: lrobinson@rhmail.org

Please Type or Print Legibly

1. Legal Name (as entered with I	RS, no nicknames)	or rime Leg	ЮТУ		
If Individual, Sole Proprietorship or		your Legal Last Na	me, First Nam	e, Middle Initia	l Otherwise
enter business name			Minority Ru	n Business?	
			Yes	No No	
2. Trade/DBA Name (if different	from #1 above)				
	-				
			118 1188		
3. Remit Address (mailing addre	ss for individuals)	4. Order Add		ent from Rem	it Address)
PO Box or # and Street:		PO Box or # a	ind Street:		
City State	Zip	City		State	Zip
Phone # Fax Ema	ı	Phone #	Fax	Email	
5. Legal Entity Type (Check only	(one)	6. Taxpayer I	dentification	Number (TI	N)
	,	c. tanpajan			,
Individual/Sole Proprietorship	LLC Single Owner		a sole proprie		
Partnership or LLC taxed as a	Partnership		oyer identifica SSN or EIN.		
			at you show th		
Corporation or LLC taxed as	Corporation				
Government Entity			Social Sec	curity Number	r
Du Barti Sali					
─Non-Profit Entity			Employer Ide	ntification Nu	mber
Other - specify:					
7. Certification	alf. sh-sh				
Under penalties of perjury, I cer 1. The number shown on this fo		r identification nu	mber AND		
2. I am not subject to back up w				olding, or (b)	I have
not been notified by the Inter	1				
result of a failure to report all		(c) the IRS has i	notified me th	at I am no lor	nger
subject to backupwithholding 3. I am a U.S. citizen (including					
4. I am NOT a Rock Hill School					
Printed Name:		Printed Title:			Date:
Clanatura		Phone #			
Signature	FOR INTERN	IAL USE ONLY			
Vendor#	Entered		List		

EXHIBIT 5-E: WHEN TO TAX

EXEMPT FROM SC TAX

<u>Must be required for use in a course of study:</u> 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)

Teachers' aids, test, test booklets,

Assessment materials, staff dev books

OTHER

Musical instruments, art supplies, sports equipment, lab supplies

Classroom supplies, manipulated devices

Repairs to textbooks Blank CD's, tapes, etc.

Subscriptions for Faculty

Fundraisers unless paid through PTO evaluation sheets, games

Dirt and Topsoil

Dry Cleaning and Laundering Services

Newsletter (Labor is part of product therefore taxable)

Credit Card Processing Fees

Fuel Surcharges

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



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
Finance Department Approval	Date
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

Package US Airbill Package B180 2493 7930		
1 From Please print and press hard,	form 0215	Sender's Cop
Sender's Fedex Account Number SENDER SEND	4 Express Package Service -To m	Packages up to 150 // For packages over 150 As, are Fella Express Imight US Air.
Sender's Phone (803 981-1055	Next Business Day FedEx First Overnight Exiliaris extlorress morning delivery to select to a liber of energy to select the action of the select of the select the action of the select of the select the select of the select of the select of the select the select of the select o	2 or 3 Business Day's FedEx 2Day A,M. Second submission ring: Satisfy Delivery NOT existing.
COMPANY ROCK HILL SCHOOL DISTRICT 3	FedEx Priority Overnight Next business repring * Feday Bulgarents will be delivered on Menday unless Sounday Delivery is selected.	FedEx 2Day Second business atterzoon.* Thursday shipments will be delivered on Manday unless Saturday Delivery is safetted.
Address 386 E BLACK ST Post, Proc/Substitutes	FedEx Standard Overnight Next business aftersoon.* Saturday Delivery NOT available.	FedEx Express Saver Illebusiness days* Seturday Delivery NOT available.
City ROCK HILL State SC ZIP 29730	5 Packaging *Declared value Emit \$500.	The second secon
2 Your Internal Billing Reference First 24 development abouts. OPTIONAL	FedEx Envelope* FedEx Pak*	FedEx FedEx Oth
3 To Recipient's Name Phone()	6 Special Handling and Delivery Sig Saturday Delivery ST Evaluation Feets Standard Oversight, Feets 20ay	mature Options Fees may apply. See the Feet's Service Guid
Company		
Address Hold Weekday Feta some or FO Zi Profes. Hold Weekday Teta some or FO Zi Profes.	Does this shipment contain dangerous god	for delivery. address may sign for delivery. For
Address Use this ha for the HQLD boation address or for continuation of your shipping paddress. Address Use this ha for the HQLD boation address or for continuation of your shipping paddress.	No Yes Super suspiciated Super Declaration Super Declaration Super Super Declaration of required.	
City State ZIP	7 Payment Bill to: Sender EnterFedEx Acct. No. be	This airbill can be used only when billing to a feet
0140196733	Section 1 will Recipient T	hird Party
Ship it. Track it. Pay for it. All online.	hs s	.so
	four fability is limited to US\$100 unless you declare a higher value of you agree to the service conditions on the back of this airbill and in- including terms that limit our books; Brv. Date 4/22 - Part #161934 - 01994	lee back for details. By using this airbill the current Fectix Service Guida.

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 <u>outside of Rock Hill, mileage will be reimbursed.</u>
 - b. When traveling to or from "HOME" for a meeting held within Rock Hill, mileage will not be reimbursed.
- 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 <u>minimum</u> 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 <u>single</u> 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 <u>detailed</u> 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.
 - o 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. <u>Meals will only be</u> 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** <u>and</u> **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

n and should be u	oines the In-District Travel for sed by all District employees v ravel and/or travel-related mea	m and Travel Reimbursement when requesting	Travel Reimbursemen			ON OF AFTER			Name School/Dept.	_	
cumentation must	include approved Professiona	Leave Request form,		I ravel Penod			•		SS# (last 4 digi	H) —	
onference schedule, eveling out of the di	and MapQuest or Google Map	ps mileage calculation when							Today's Date	_	
		ARE REQUESTING FOR	R REIMBURSEMENT :	IN THIS	SECTION						
							Out of Original Deta	Pocket Expe			Reason For Trip
Date	From	То	Termination Point	Total Mileage	Amount	Meals (Per Diem)	Registration	Lodging	Other	Line Total	Must Complete for Reimbursement
			I		\$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	
ccount Distrit	oution:	Amount	A				List Expend Card and/or				
			Approva					Registration		' - -	
ccount#		Amount	Approva				Procurement (AD Charles T	_	\$0.00
ccount#		Amount	Approva				Total Trip Ex			otai _	\$0.00
			_				Total Reque	sted Reimb			\$0.00
		shually incurred by me as necessa d that no other entity has provided				jing included in a re	egistration fee or pa	yments charged			
mployee Signature a	nd Date)		_			(Supervisor App	roval and Date)				

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.

<u>Per Diem A</u>	llowance fo	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

	A	В	C	C	C	C	S	D	E	E	F	*F	I	I	L	M	M	N	N	0	0	O	R	R	R	R	S	S	S	S	Y
SEA	C	V E	H M	C D	0	P E	C F	C M	B	P E	R E	E	D E	H	S E	G E	H E	S E	W	D E	P E	E	R M	D E	H	W E	T M	P H	M S	P E	R E
W 34		S	S	C		S	L	S	S	S	S	X	S	S	S	S	S	S	s	S	S	R A	S	S	S	S	S	s		s	S
ROCK HILL Schools							С															T I O N S									
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	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
(CCDC)																															
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 Cafe

*Revised – December 2018 by Business Services 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 H	ill Schools				
				Prof	essional L	eave Request	Form			
lame:					Date	=	S	thool:		
Admin	Certified	S	Support	Position	C		G	rade/Subject:		
Purpose for	Professiona	ıl Leave (Check one i	ox):		_	_			
Professio	ınal Develop	ment	Field Tr	ip/Team or (Club Sponsor	Athletics	Other			
If Other,	Please Speci	fy:								
						ting being requested dule MUST be attac				ment
	- Ur	district	trategic più	n. conjerenc	e/event sched	dule MUST de accus	nea as accu	mentation jui	арргоча.	
l hereby req	juest permis	sion to a	ttend (full r	name of con	ference, mee	eting, or event):				
Complete ac	ddress:									
Dates of Tra	wel:									
Substitute re	equired?	Yes	No	Number o	of days for sul	bstitute, if needed:				
Ridine with:						Sharing lodging w	vith:			
Please des	scribe how t	his confe	rence is cor	nected to th	he school imp	provement plan or o	district strate	egic plan.		
Please des	scribe how t	his confe			he school imp					
				nnected to the	he school imp		district strate			
Please des			Ame		he school imp					
Registratio Travel			Ame \$		he school imp					
Registratio			Ama \$\$		he school imp					
Registratio Travel Lodging			Amo \$ \$ \$		he school imp					
Registratio Travel Lodging Meals			Ame \$ \$ \$ \$		he school imp					-
Registratio Travel Lodging Meals Other	on		Amo	ount		A	ccount Numi	ber	IGEMENTS	-
Registratio Travel Lodging Meals Other	on		Amo	ount			ccount Numi	ber	GEMENTS	***
Registratio Travel Lodging Meals Other	on		Amo	ount		A	ccount Numi	ber	IGEMENTS	***
Registratio Travel Lodging Meals Other TOTAL	***PLE/	ASE CO	Ame S S S S S S S NFIRM CA	ount ANCELLAT	ION POLICY	A	ccount Num	ber VEL ARRAN		
Registration Travel Lodging Meals Other TOTAL	***PLE/	ASE CO	Ame S S S S S NFIRM CA	ANCELLATi	ION POLICY	Y PRIOR TO MA	ccount Num	ber VEL ARRAN		
Registration Travel Lodging Meals Other TOTAL	***PLE/	ASE CO	Ame S S S S S NFIRM CA	ount ANCELLAT	ION POLICY	Y PRIOR TO MA	ccount Num	ber VEL ARRAN		
Registration Travel Lodging Meals Other TOTAL	***PLE/	ASE CO.	Amo S S S S S O NFIRM CA	ANCELLATi	ION POLIC	Y PRIOR TO MA	KING TRA	ber VEL ARRAN		
Registration Travel Lodging Meals Other TOTAL **When the	****PLE/ e host hotel' ee request G	ASE CO. s confere SA Rate?	Amo	ANCELLATI	ON POLICY	Y PRIOR TO MA	KING TRA	VEL ARRAN	be lowest av	ailable rate.
Registration Travel Lodging Meals Other TOTAL **When the	****PLE/ e host hotel' ee request G	ASE CO. s confere SA Rate?	Amo	ANCELLATI	ON POLICY	Y PRIOR TO MA must complete this	KING TRA	VEL ARRAN	be lowest av	ailable rate.
Registration Travel Lodging Meals Other TOTAL **When the	****PLE/ e host hotel' ee request G	ASE CO. s confere SA Rate?	Amo	ANCELLATI	ON POLICY	Y PRIOR TO MA must complete this	KING TRA	VEL ARRAN	be lowest av	ailable rate.

EXHIBIT 6-E: FIELD STUDY REQUEST FORM

1	R	O	C	k	1	ŧ	f	1	IJ	
_	500000	1.16%	**	CIRC	SAME	110	100	im	21	1

FIELD STUDY REQUEST Field Trip System Data Entry Completed:

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 January 31. Local field study requests must be submitted by January 31.

Check all that apply: ☐ In-	State Out-of-State D	ay 🗆 Ove	ernight 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:	s Attending: (1 chaperone per 10 students):		Will students be eating lunch in cafeteria? ☐Yes ☐No Classroom Time Lost:
	Background Check Completed	☐Yes ☐ No	Will a substitute teacher be required? ☐Yes ☐No
	Background Check Completed		If yes, list dates: Full Day
	Background Check Completed	☐Yes ☐ No	Half Day (a.m.)
	Background Check Completed	□Yes □ No	Half Day (p.m.)
(Please attach a list of additional names with background			
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?
Follow-up plans and activities:			
Transportation Information: No Transportation Needed	☐ Activity Bus # needed: ☐	Van/Mini Bus # nee	ded: Charter Bus
Driver furnished by Transportation? ☐Yes ☐No, If no,	ist driver name:		
Pick up time: Return time:	Number of Students: Number of Adult	E 1	Wheelchair: □Yes □No
Plan of Payment - TRANSPORTATION ONLY: (Does not inc	ude admission, meals, etc.) 🔲 School Dis	trict 🔲 School Activ	vity Fund Students Other, specify:
Account Number to Charge:			
		Board of Trustees Ap	
Building Principal Approval (Required for all requests)	Date	(Required for out-of-co	, , , , , ,
Superintendent Approval (Required for all overnight and out of sta	te day requests and Date		incipal's Office, Requesting Staff Member, Planning Dept., ation, Building Cafeteria Manager (if needed)

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 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 12. 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. Ex. Pay for July is paid on July 25th. Their first check is paid in July and their last check is paid in June. Employee's base pay is prorated over 12 checks.

Payment for additional hours worked:

<u>Non-certified</u> - any additional hours worked above their contracted hours, must be preapproved by their supervisor before hours are worked. The hours must be recorded on their 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.

<u>Kronos time clock users</u> - any additional hours worked above their contracted hours will be collected from the 11th of the month to the 10th of the month and paid on the next payroll.

<u>Certified employees</u>- any additional hours worked should be recorded on the Certified and Part

time Monthly time sheet, signed, turned in to the payroll contact at the school, and submitted 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 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 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 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 <u>Direct Deposit</u>

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)

Employees who have not completed an Employee's Withholding Allowance Certificate Form

W-4 (Exhibit 7-G) must do so before 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 Kronos

All non-exempt employees who work for Custodial, Facilities Services and Transportation use the KRONOS 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 at each location is responsible for maintaining employee's punches and time sheet 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 Kronos.
- The supervisor will enter the leave time into the Kronos 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 time card.
- The hours from the KRONOS timecard are uploaded to the SMARTFUSION accounting system after the supervisor has approved and signed off on the employee's time card and hours worked for the monthly pay period.
- Certified and non-certified employees who work Challenger, the District's after school program, also record their hours by using the KRONOS time clock system.
- The non-certified employees who work Challenger must also complete a monthly paper timesheet and give to the payroll contact at their school/department.

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 every month. 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 teachers are required to use Kelly Services to record their absences. If a teacher 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 for each month.

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. 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. https://kelly.aesoponline.com/login.asp. 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:

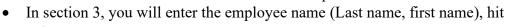
Before entering absences into SMARTFUSION run the Kelly Services Absentee Report to make sure the absence were recorded through Kelly. Run this report at the end of every month.

- 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:

enter

- 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



- 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.
- 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.
- Reason Code- Refer to the list of reason codes. Select the reason code that

was submitted on the employees leave form. 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.
- Enter the first day the leave began under the date field and the number of days absent for the month under the hrs./day field. The next month, enter the first working day of the month and enter the total number of days absent for the month. You do not need to enter each day (absence) individually.

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 1½ 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

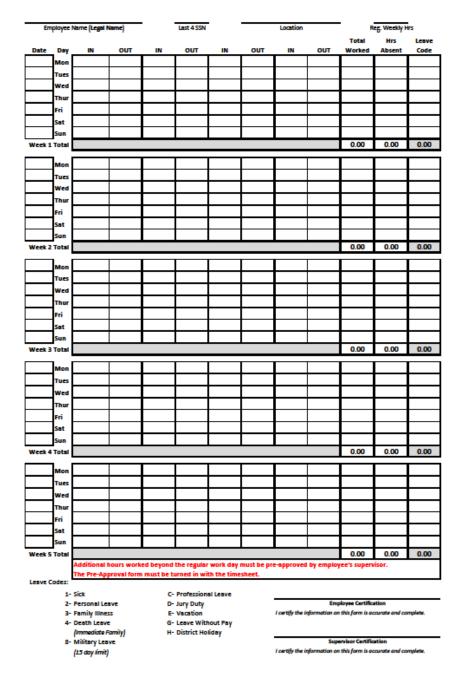


EXHIBIT 7-B: NON-CERTIFIED EMPLOYEE WEEKLY TIMESHEET

ROCK HILL SCH NON-CERTIFIE		WEEKLY TIM	ESHEET				Week of:									
Employ	ee Name (Legal I	Name)	_	Primary Locat	ion	-	Job 2-									
Lart 4 SSN	-	g. Weekly Hours	_	Primary Posit	lon	-	Job 3-									
DATE	_] _{IN}	OUT	IN.	оит	IN.	оит	Total Hours Worked	Hours Absent	Leave Code						
DATE	1061		001	т " т	001		001	1	Hours Absent							
				+ +												
	308 2 308 3															
MONDAYT				•				0.00	0.00							
monuni ii	o inco								0.00							
DATE		IN	оит	IN	оит	IN	оит	Total Hours Worked	Hours Absent	Leave Code						
	1081															
	108 2	\vdash		+												
	108 3	lacksquare														
TUESDAY TO	TAIS:							0.00	0.00							
DATE] _{IN}	out	IN .	оит	IN	OUT	Total Hours Worked	Hours Absent	Leave Code						
	1081															
	JOS 2															
	108 3															
WEDNESDA	Y TOTALS:							0.00	0.00							
DATE		IN	оит	IN	оит	IN	оит	Total Hours Worked	Hours Absent	Leave Code						
	1081															
	108 2															
	308 3															
THURSDAY	THURSDAY TOTALS:							0.00	0.00							
		1						Total Hours								
DATE		IN	оит	IN	OUT	IN	оит	Worked	Hours Absent	Leave Code						
	1081			+												
	JOB 2	\vdash		+		-										
	308 3	\vdash						_								
FRIDAY TOT	TALS:							0.00	0.00							
DATE		IN	оит	IN	оит	IN	оит	Total Hours Worked	Hours Absent	Leave Code						
	1081															
	108 2															
	008 S	oxdot														
SATURDAY/SUN	DAY TOTALS:	d the seculos as		b				0.00	0.00							
	worked beyon rvisor. The Pre	-Approval form	must be turn	be pre-approved by ed in with the			RS FOR WEEK:	0.00	0.00	0.00						
timesheet.						NOTE: Only on	e signature is req	ulred per location	n and persupervi	lsor.						
					Job 1	ERVISOR CERTIF	ICATION: Lourith	the information	on this form is a	ccurate and complete						
EMPLOYEE CERTI		RTIFY THE INFO	MATION ON	THIS FORM IS	-											
ACCURATE AND	COMPLETE				Job 2	Rate of Pay Account #										
					SUF	PERVISOR CERTIF	ICATION: I certify	the information	on this form is a	ccurate and complete						
Leave Codes:	1- Sick			C- Professional Lea	we	Rate of Pay			Account #							
		onal Leave ly Illness		D- Jury Duty E- Vacation	Job 3	.a.c. of Pay			- According							
	4- Deat	h Leave (Immedi		G- Leave Without I	-	SUPERVISOR CERTIFICATION: I certify the information on this form is accurate and complete										
	8- Milit	ary Leave (15 day	(limit)	H- District Holiday												

EXHIBIT 7-C: MONTHLY CERTIFIED & OUTSIDE EMPLOYMENT TIME SHEET FOR ADDITIONAL WORK

													CIRCLE	ONLY ONE:		SUMMER	SCHOOL				RATE	1			
Employee Name Loca					Locatio	ation							MU MAKE UP SCHOOL							1					
Last 4 digits of social				Account# - only non-Federal funds Proseuse a different time after for federal funds									AE	ADULT EL	0	BLOCK (High	School Or	nly)]]					
HOURS	WORKE	D = ACTU	AL TIME WO	ORKED					*Must have in order to			nt#, and	d signature	s	OP			non				1			
	Week Be		Wass			Week Beg	inning	Year			Week Beg Month	inning	Year			Week Beg Month	ginning Day	Year			Week Begin		L		_
Days of Week	Time Start	Day	Year Hrs. Worked	Hrs. Absent C	ode	Time Start			Hrs. Absent	Code	Time			d Hrs. Absent	Code	Time		Hrs. Worked	Hrs. Abse	Code	Month Time Start	Day	Year Hrs. Worked	Hrs. Absent	Co
MON														-											
TUES					S. Carallia															1000					Self-live self-
WED																									STATE OF STA
THUR																									
FRI																						1			
	TOTAL HO	98	0.00	0.0		тоткі, нои	98	0.00	gg		TOTAL HOU	45	0.0		0	TOTAL HOU	Ri	0.00	0.0		TOTAL HOURS		0.00	g.	9
		IAT TH		MY HOUR	s w	ORKE	D.					SUPER	VISOR SIC	SNATURE											
DUE DATE - PLEASE TURN INTO PAYROLL BY THE 3RD DAY OF THE NEXT MONTH													Indicate Partial Hrs. 25 = 104 hr.												
														.60 = 162 fe. .75 = 3/4 fe.											

EXHIBIT 7-D: COACHING TIMESHEET

ROCK HILL SCHOOLS COACHING TIMESHEET

Employee Name (Legal Name) Last 455N Coaching Position Location Total Date Day IN OUT IN OUT Worked Mon Tues Weed 1 Total Sun Weed 1 Total Mon Tues Weed 2 Total Mon Tues Weed 2 Total Mon Tues Weed 2 Total Mon Tues Weed 5 Total Sun Weed 5 Total Sun Weed 5 Total Total Total Date Day IN OUT IN OUT Worked Date Day IN OUT IN OUT Worked Weed 4 Total Date Day IN OUT IN OUT Worked Date Day IN OUT IN OUT Worked Weed 4 Total Date Day IN OUT IN OUT Worked Weed 4 Total Date Day IN OUT IN OUT Worked Weed Mon Tues Sun Weed 5 Total Employee Cartification: 1 cartify the information on this form is accurate and complete. Supervisor Cartification: 1 cartify 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 SECURIT	Y NO.:
DATE:	
PRIMARY DIRECT DEPOSIT: NEW	VCHANGE(check one)
Bank name:	/ routing #
Account #	CHECKING or SAVINGS

SECONDARY DIRECT DEPOSIT NI	EWCHANGE(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)

Department of the 1	reasury	Complete Form W-4 so that your employer can withhold the correct federal income tax from your some form W-4 to your employer.	ay.	2023
Internal Revenue Se	rvice	Your withholding is subject to review by the IRS. rst name and middle initial Last name	Dh) Sr	ocial security number
Step 1:	104	to the first and the same	10, 0	
Enter Personal Information	Addre		name card?	your name match the on your social security If not, to ensure you get
momation	City o			for your earnings, tt SSA at 800-772-1213 b www.ssa.gov.
		Single or Married filing separately		
		Married filing jointly or Qualifying surviving spouse	onal Fran	ed a month inc include all
		Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for you	nseit an	o a quarrying individual.
		4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information m withholding, other details, and privacy.	on e	ach step, who can
Step 2: Multiple Job	os	Complete this step if you (1) hold more than one job at a time, or (2) are married filing joir also works. The correct amount of withholding depends on income earned from all of the		
or Spouse		Do only one of the following.		
Works		(a) Reserved for future use.		
		(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; o		
		(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 fo option is generally more accurate than (b) if pay at the lower paying job is more than higher paying job. Otherwise, (b) is more accurate	nalf of	f the pay at the
		TIP: If you have self-employment income, see page 2.		
be most accu		4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)	. (You	ur withholding will
Step 3:		If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim Dependent		Multiply the number of qualifying children under age 17 by \$2,000 \$		
and Other Credits		Multiply the number of other dependents by \$500 \$		
		Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional):		(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)	s
Other Adjustment			-,,-,	
Aujustilielit	•	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter		
		the result here	4(b)	s
		(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$
		r penalties of perjury. I declare that this certificate, to the best of my knowledge and belief, is true, co-	rect, a	and complete.
Step 5:	Unde	between at being 11 and and a time and an antition of the page of this intermedial and agreet in these on		
Step 5: Sign	Unde	particular or perjody in december of their state of the second of the se		
	_			
Sign	_	ployee's signature (This form is not valid unless you sign it.) Dat	e	

Form W-4 (2023)

Page 2

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.krs.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 fumish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 and you expect to have no federal income tax liability in 2022 and you expect to have no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 Form 1040 or 1040–SR is zero (or less than the sum of lines 27, 28, and 29), 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 2023 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). 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 15, 2024.

Your privacy. If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c).

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 income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds \$160,200 for a given individual.

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.

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 roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Camplete 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 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 (optional).

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 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

orm W-4 (2023)	Page	
omi vi-4 (2023)	Page	۴

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.

1 Two lobs. If you have two lobs or you're married filling jointly and your and your spouse each have one

	job, find the amount from the appropriate table on page 4. 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 4 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	28	\$
	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 4 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(e) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b)—Deductions Worksheet (Keep for your records.)		4
1	Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
2	Enter: 8 \$27,700 if you're married filing jointly or a qualifying surviving spouse \$20,800 if you're head of household \$13,850 if you're single or married filing separately	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$

5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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 3492(fg/s) and 6109 and their regulations require you to provide this information; our employer uses if to determine your feeding income tax withholding. Failure to provide a properly completed form will result in your injuries a subject you be precised. Reutine uses of this information may subject you be penalties. Reutine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to other, states, the Dehrict of Columbia, and U.S. commonwealths and terminate from a characteristic formation to other countries under a tax treaty, to federal and state agencies to rentroe federal in the National laws, or to federal law enforcement and intelligence agencies to conforce federal laws, or to federal law enforcement

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 CMB control number. Books or records relating to a form or its instructions must be retained as long as their controls may be control in the administration of any internal Payeruse law. Sentendly, lax reduces an extent information are confidential, as required by Code section for return information are confidential, as required by Code section for 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.

5 \$

Form W-4 (2023)			Married I	Filling Joi	intly or C	ualifying	Survivi	na Spou	se			
Higher Paying Job		-	riai i i ca i			Job Annua						
Annual Taxable	\$0 -	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 -	\$70,000 -	\$80,000 -	\$90,000 -	\$100,000 -	\$110,000
Wage & Salary	9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 - 9,999	\$0	\$0	\$850	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870
\$10,000 - 19,999	0	930	1,850	2,000	2,200	2,220	2,220	2,220	2,220	2,220	3,200	4,070
\$20,000 - 29,999	850	1,850	2,920	3,120	3,320	3,340	3,340	3,340	3,340	4,320	5,320	6,190
\$30,000 - 39,999	850	2,000	3,120	3,320	3,520	3,540	3,540	3,540	4,520	5,520	6,520	7,390
\$40,000 - 49,999	1,000	2,200	3,320	3,520	3,720	3,740	3,740	4,720	5,720	6,720	7,720	8,590
\$50,000 - 59,999	1,020	2,220	3,340	3,540	3,740	3,760	4,750	5,750	6,750	7,750	8,750	9,610
\$60,000 - 69,999	1,020	2,220	3,340	3,540	3,740	4,750	5,750	6,750	7,750	8,750	9,750	10,610
\$70,000 - 79,999	1,020	2,220	3,340	3,540	4,720	5,750	6,750	7,750	8,750	9,750	10,750	11,610
\$80,000 - 99,999	1,020	2,220	4,170	5,370	6,570	7,600	8,600	9,600	10,600	11,600	12,600	13,460
\$100,000 - 149,999	1,870	4,070	6,190	7,390	8,590	9,610	10,610	11,660	12,860	14,060	15,260	16,330
\$150,000 - 239,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$240,000 - 259,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$260,000 - 279,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	18,140
\$280,000 - 299,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,870	17,870	19,740
\$300,000 - 319,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,470	15,470	17,470	19,470	21,340
\$320,000 - 364,999	2,040	4,440	6,760	8,550	10,750	12,770	14,770	16,770	18,770	20,770	22,770	24,640
\$365,000 - 524,999	2,970	6,470	9,890	12,390	14,890	17,220	19,520	21,820	24,120	26,420	28,720	30,880
\$525,000 and over	3,140	6,840	10,460	13,160	15,860	18,390	20,890	23,390	25,890	28,390	30,890	33,250
						d Filing S						
Higher Paying Job				Lowe	r Paying .	Job Annus	al Taxable	Wage & S	Salary			
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 -	\$100,000 -	\$110,000
		_					_					\$2,040
\$0 - 9,999	\$310	\$890	\$1,020	\$1,020	\$1,020	\$1,860	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	3,970
\$10,000 - 19,999	890	1,630	1,750	1,750	2,600	3,600	3,600	3,600	3,600	3,760	-,	
\$20,000 - 29,999	1,020	1,750	1,880	2,720	3,720	4,720	4,730	4,730	4,890	5,090	5,290	5,300
\$30,000 - 39,999	1,020	1,750	2,720	3,720	4,720	5,720	5,730	5,890	6,090	6,290	6,490	6,500
\$40,000 - 59,999	1,710	3,450	4,570	5,570	6,570	7,700	7,910	8,110	8,310	8,510	8,710 9,260	9,280
\$60,000 - 79,999	1,870	3,600	4,730	5,860	7,060	8,260	8,460	8,660	8,860	9,060	-,	
\$80,000 - 99,999	1,870	3,730	5,060	6,260	7,460	8,660	8,860	9,060	9,260	9,460	10,430	11,240
\$100,000 - 124,999	2,040	3,970	5,300	6,500	7,700	8,900	9,110	9,610	10,610	11,610	12,610	13,430
\$125,000 - 149,999	2,040	3,970	5,300	6,500	7,700	9,610	10,610	11,610	12,610	13,610	14,900	16,020
\$150,000 - 174,999	2,040	3,970	5,610	7,610	9,610	11,610	12,610	13,750	15,050	16,350	17,650	21,490
\$175,000 - 199,999	2,720	5,450	7,580	9,580	11,580	13,870	15,180	16,480	17,780	19,080	20,380	22,880
\$200,000 - 249,999	2,900	5,930	8,360	10,660	12,960	15,260	16,570	17,870	19,170	20,470	21,770	22,860
\$250,000 - 399,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640		19,240	20,540	21,840	22,960
\$400,000 - 449,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640 18,010	17,940	19,240	20,540	24,010	25,330
\$450,000 and over	3,140	6,380	9,010	11,510	14,010	16,510 Househo		19,510	21,010	22,510	24,010	25,330
H-b Bl I-b						Job Annu		Woma & S	Solone			
Higher Paying Job Annual Taxable	60	610.000	200,000	1					_	600.000	\$100,000 -	\$110,000
Wage & Salary	\$0 - 9,999	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 -	109,999	120,000
\$0 - 9,999	\$0	\$620	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,650	\$1,870	\$1,870	\$1,890	\$2,040
\$10,000 - 19,999	620	1,630	2,060	2,220	2,220	2,220	2,850	3,850	4,070	4,090	4,290	4,440
\$20,000 - 29,999	860	2,060	2,490	2,650	2,650	3,280	4,280	5,280	5,520	5,720	5,920	6,070
\$30,000 - 39,999	1.020	2,220	2,650	2,810	3,440	4,440	5,440	6,460	6,880	7,090	7,280	7,430
\$40,000 - 59,999	1,020	2,220	3,130	4,290	5,290	6,290	7,480	8,680	9,100	9,300	9,500	9,650
\$60,000 - 79,999	1,500	3,700	5,130	6,290	7,480	8,680	9.880	11,080	11,500	11,700	11,900	12,050
\$80,000 - 99,999	1,870	4,070	5,690	7,050	8,250	9,450	10,650	11,850	12,260	12,460	12,870	13,820
\$100,000 - 124,999	2,040	4,440	6,070	7,430	8,630	9,830	11,030	12,230	13,190	14,190	15,190	16,150
\$125,000 - 149,999	2,040	4,440	6,070	7,430	8,630	9,980	11,980	13,980	15,190	16,190	17,270	18,530
\$150,000 - 174,999	2,040	4,440	6,070	7,980	9,980	11,980	13,980	15,980	17,420	18,720	20,020	21,280
\$175,000 - 199,999	2,190	5,390	7,820	9,980	11,980	14,060	16,360	18,660	20,170	21,470	22,770	24,030
	2,720	6,190	8,920	11,380	13,680	15,980	18,280	20,580	22,090	23,390	24,690	25,950
8200,000 = 249,9991			-1			101000	1-12				A -1,	
\$200,000 - 249,999 \$250,000 - 449,999	2,970	6,470	9,200	11,660	13,960	16,260	18,560	20,860	22,380	23,680	24,980	26,230

Print Form

Reset Form

1350



STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE

SC W-4 (Rev. 11/3/22) 3527

dor.sc.gov

SOUTH CAROLINA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

2023

Give this form to your employer. Keep the worksheets for your records. The SCDOR may review any allowances and exemptions claimed. Your employer may be required to send a copy of this form to the SCDOR. Part I: Employee Information Social Security Number Last name

	Address			3 Single Married Married, but withhold at higher Single rate.
				If Married filing separately, check Married, but withhold at higher Single rate.
	City	State	ZIP	4 Check if your last name is different on your Social Security card.
				For a replacement card, contact the Social Security Admin at 1-800-772-1213
- 5	Total number of a	lowances (from the appl	icable worksheet on	page 3)
6	Additional amount	, if any, to withhold from	each paycheck	6 \$
7	I claim exemption	from withholding for 202	3. Check the box for	the exemption reason and write Exempt on line 7.
	☐ liability, and	2022, I had a right to a re for tax year 2023 I exp e no tax liability.	fund of all South Ca ect a refund of all	rolina Income Tax withheld because I had no tax South Carolina Income Tax withheld because I
	I elect to use	the same state of resid	ence for tax purpose	es as my military servicemember spouse. I have

my employer with a copy of my current military ID card and a copy of my spouse's latest Leave ing Statement (LES). State of domicile:

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

Employee's signature (required)

Date

Part II: Employer Information Complete box 8 and box 10 if sending to the SCDOR, Complete box 8, box 9, and box 10 if sending to the State Directory of New Hires.

8 Employer's name and address

9 First date of employment 10 Employer identification number (EIN)

INSTRUCTIONS

Employee instructions

Complete the SC W-4 so your employer can withhold the correct South Carolina Income Tax from your pay. If you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Determine the number of withholding allowances you should claim for withholding for 2023 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Consider completing a new SC W-4 each year and when your personal or financial situation changes. This keeps your withholding accurate and helps you avoid surprises when you file your South Carolina Individual Income Tax return.

For the latest information about South Carolina Withholding Tax and the SC W-4, visit dor.sc.gov/withholding.

Exemptions: You may claim exemption from South Carolina withholding for 2023 for one of the following reasons:

- . For tax year 2022, you had a right to a refund of all South Carolina Income Tax withheld because you had no tax liability, and for tax year 2023 you expect a refund of all South Carolina Income Tax withheld because you expect to have no tax liability.
- Under the Servicemembers Civil Relief Act, you are claiming the same state of residence for tax purposes as your military servicemember spouse. You are only in South Carolina, or a bordering state, to be with your military spouse who is serving in the state in compliance with military orders. Provide your employer with a copy of your current military ID card and a copy of your spouse's latest Leave and Earnings Statement (LES). Your military ID card must have been issued within the last four years. The assignment location on the LES must be in South Carolina or a bordering state. Enter your spouse's state of domicile on the line provided.

If you are exempt, complete only line 1 through line 4 and line 7. Check the box for the reason you are claiming an exemption and write Exempt on line 7. Your exemption for 2023 expires February 15, 2024. If you are a military spouse and you no longer qualify for the exemption, you have 10 days to update your SC W-4 with your employer.

Filers with multiple jobs or working spouses: You will need to file an SC W-4 for each employer. If you have more than one job, or if you are married filling jointly and your spouse is also working, you may want to consider only claiming allowances on the SC W-4 for the highest earning job and/or adding additional withholding on line 6 to ensure you are having enough withheld.

Page 2

Nonwage income: If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making Estimated Tax payments using the SC1040ES, Individual Declaration of Estimated Tax, or adding additional withholding from this job's wages on line 6. Otherwise, you may owe additional tax. Find the SC1040ES with instructions at dor.sc.gov/forms. The fastest, easiest way to make Estimated Tax payments is using our free, online tax portal, MyDORWAY, at dor.sc.gov/pay. Select Individual Income Tax Payment to get started. Do not mail a paper copy of the SC1040ES if you pay online. If you have not yet filed a South Carolina Individual Income Tax return, you must use the SC1040ES and cannot make Estimated Tax payments on MyDORWAY.

Employer instructions
Complete box 8 through box 10, as necessary. Employees do not complete this section.

- New hire reporting: You must report newly-hired employees within 20 days after the employee's first day of work, For more information, see SC Code Section 43-5-598 and 42 USC Section 653a or visit newhire.sc.gov.
- Box 8: Enter your name and address. If you are sending a copy of this form to the State Directory of New Hires, enter the address where child support agencies should send income withholding orders.
- Box 9: If you are sending a copy of this form to the State Directory of New Hires, enter the employee's first date
 of employment, which is the date services for payment were first performed by the employee. If you rehired the employee after they had been separated from your service for at least 60 days, enter the rehire date
- Box 10: Enter your Employer Identification Number (EIN).

All employers reporting South Carolina wages or withholdings must submit the W-2s directly to the SCDOR. Submitting the W-2s to the Social Security Administration does not meet this requirement. The fastest, easiest way to submit W-2s is using our free, online tax portal, MyDORWAY, at MyDORWAY.dor.sc.gov. Sign in to your existing account or create an account to get started. Once you've logged in, select the More tab, then click Upload W-2s, listed under the Other reaction.

The Withholding Tax Tables and the Withholding Tax Formula are available at dor.sc.gov/withholding.

Worksheet instructions
Personal Allowances Worksheet: Complete the worksheet on page 3 to determine the number of withholding allowances to claim.

- Line C: Head of household Generally, you may claim the head of household filing status on your tax return
 only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying
 individual. For more information on filing status, refer to IRS Pub. 501, available at irs.gov.
- Line E: Dependents The total number of dependents claimed on your South Carolina return must equal the number of dependents claimed on your federal return. This includes qualifying children and qualifying relatives. Enter the total number of eligible dependents.
- Line F: Dependents under the age of 6 Enter the number of dependents from line E who have not reached the age of six by December 31, 2023.

Enter the total from line G of this worksheet on line 5 of the SC W-4.

Deductions, Adjustments, and Additional Income Worksheet: Complete this optional worksheet if you plan to itemize or claim adjustments to income and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding.

- Reduce withholding: Complete this worksheet to determine if you are able to reduce the tax withheld from your
 paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If
 you reduce your withholding, your refund at the end of the year will be smaller, but your paycheck will be larger.
- your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends. . Increase withholding: You can also use this worksheet to determine how much to increase the tax withheld from

Enter the total from line 10 of this worksheet on line 5 of the SC W-4.

SC W-4 Worksheets KEEP FOR YOUR RECORDS

	Personal Allowances Worksheet				
A B C D	Enter 1 for yourself Enter 1 if you will file as married filing jointly Enter 1 if you will file as head of household. Enter 1 if: • You are single, or married filing separately, and have only one job; or • You are married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500			В	
E F G	Dependents: Enter the number of dependents you will claim on your 2023 federal return	he a	ing, o	F G or if	
	Deductions, Adjustments, and Additional Income Worksheet				
Not	e: Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income amount of nonwage income not subject to withholding. Enter an estimate of your 2023 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. For more information, refer to IRS Pub. 505, available at irs.gov.				arge
3	Enter the 2023 federal standard deduction amount based on your filing status. Subtract line 2 from line 1. If zero or less, enter 0.				_
5	Enter an estimate of your 2023 adjustments to income and any additional standard deduction for age or blindness. For more information, refer to IRS Pub. 505, available at irs.gov. Add line 3 and line 4				
6	Enter an estimate of your 2023 norwage income not subject to withholding (such as dividends or interest)				
7	Subtract line 6 from line 5. If zero, enter 0. Enter a negative amount in brackets	7	\$		
8	Divide line 7 by \$4,400. Enter a negative amount in brackets. Round decimals down				
9	Enter the number from the Personal Allowances Worksheet, line G				
10	Add line 8 and line 9. If zero or less, enter 0.	10	_		
	Enter the total from line 10 on line 5 of the SC W-4 on page 1.				

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the SCDOR is limited to the information necessary for the SCDOR to fulfill its statutory duties, in most instances, once this information is collected by the SCDOR, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.

Social Security Privacy Act Disclosure
It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(I) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.

EXHIBIT 7-H: ROCK HILL SCHOOL DISTRICT THREE OF YORK COUNTY REQUEST FOR APPROVAL OF PERSONAL LEAVE EXCEPTIONS

	ol District Three of York County roval of Personal Leave Exceptions
This form is used to re	equest approval of exceptions to personal leave: before or the first day after a holidage or
2. during the first	or last two weeks of school; or in excess of five (5) allotoable personal leave days.
	(School/Location)
To:	(Name of Immediate Supervisor)
From:	Position:
(Name of Employee Re	questing Leave) (Ex. teacher, secretary, custodian, etc.)
Date(s) Requested for Personal Le	eave:
(Plane be reminded that if you have used fto any additional approved personal leave days.	e personal leave days within this school year, you will be docked for J
Reason for Leave Request:	
For unpaid leave. I understand ti	hat my <u>pay will be docked my daily rate</u> for each
day absent. For payroll purpose you DO NOT take the requested	s, you must notify the superintendent's office if
Employee Signature:	Date:
Approved:	Date:
(Principal / Imme	
Approved:(Superintendent)	Date:
After approval, cepies to: Employee ~ Supervisor Passoll ~ Personnel	

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 Paymen
For Transportation and Facilities Service	•	sent to Chief Operations
Officer and Executive Director of Facili	ties 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 SOUTH CAROLIN							ry			A
Your 31 da	must also complete a Certification ays of enrolling in health coverage changes for you or a dependent co	Regarding Tobacco Use and whenever the status vered under your health	form within of tobacco						Cle	ar For	by han	dions - if completing d use black ink
ACTION	Select One New Hire/Election Transfer Change	Type of Change Enrolment Other (specify) Date of Change Event				Gire	active Date sup ID #: sup Name:		BA U	_	ermanent perioda p	P/T EE (20 hrs.) or year:
	Eligible due to the Affordable 0	are Act: Full-time no	ogsmonenen	t 🗆 v	oriotie-	tour		_				
Ī	Social Security number or BIN	2. Last Name		3.	Suffix	4.1	int Name			5. M. I.	6. Date	of Bitth (MISSEYYYY)
NROLES NEO	7. Sex 8. Marital Status M	ced Widowed	ome Phone		10. Wo	rk Ph	one #	11. Em	uali Addre			
8	12. Mailing Address	13. Apt. 14. C	lity		15.1	State	16. Zip Co	de II	7. County Code	18. Ams Sala S	ry	19. Hire Date (MISSORYYY)
Н	20. HEALTH PLAN (Notice or select	one piles and one level of covers	uet l	21. DON	ITAL 12	ekse s	r sedesif size at	lan and som	more of con-			
DOVERA OE	PLAN Refuse Standard Savings TRICARIS Supplement	COVERAGE LEVEL Employee Employee/Child(ren) Family		PLAN Refu Dent	tal Plus ic Dental			Emplo Emplo Emplo Family	ryeerSpou ryeerChild r	on (ren)		
W00	Child(nen), (select one) S	EPENDENT LIFE SOURS (select one) teluse fotal Coverage Amount \$	Refuse Total Co				tuppLeM tertuse tan One - 8 tan Two - 1	0-day wat	ling period		Refuse Employee Employee	
	27. MONEYPLUS ELECTIONS	MoneyPlus Pretax P	remiums (Retus		Enrol						
	If you enroll in a health savings spending account (Section D). is a monthly fee of \$1.00 for he	There is a monthly fee of aith savings accounts.	\$2.32 for m	sedical s	pending	, dep	endent car	re, and li	mited-un	e medical	spending	
	A MEDICAL SPENDING ACC						DING ACC			di dayaare)		
SHS	Receive reimbursement for eli incurred by you, your family in maximum allowable contribute	embers, or both. The	<u> </u>	ried, filing gis, bead	reparati	ely (Bib Nobb (B	one: sximum - \$2 daximum - 1 um - \$5,000	(000,28				ts increase/decrease hild turns 13
盲	Plan year total amount: \$		Plan	year tota			USE MED	CAL 00	TO THE REAL PROPERTY.	- ACCOUNT		
OMETING BLEICTIONS	C. HEALTH SAVINGS ACCOUNTS	_	etre		Nime				orelinent		Retuse	
MICHEL	Select which type of State Hea Individual (Maximum - \$2.0 Family (Maximum - \$7.300 Over 55 Catch-up (addition	(60) Plan year	verage you r total amou		by you contrib	you ution	mburseme r family me in \$2,850 ear total an	embers, c annually	or both. T			nee incurred able
		Qualified Change	Eventa (Check	and da	to all	I that app	ply) for	A&B:			
	Marriage Newborn Adoption	Spouse/de Employee t Employee		leave			Spo Spo	use begin	e unpoid le	and the	_	Other
	Divarce	ineligible di								e to part to		
	EMPLOYEE INTIALS	DATE _										

	Social Se	ocurity n	umber:		BIN:	La	st Name	к			First Name	и			
Г	28. List	yourself	and any	other person	s to be cove	red who are elig	ible for	Medicare	Part A and/	or Par	t B.				
1	Name			-	Medicare	#		Elk	ible due to		$\overline{}$	Effect	ive Date	_	
MEDICARE							□Age		ability Ren	al Disc		ANDD/YYYY)	Part	B (MA	ADDIYYYY)
							□Age	Dis	ability Ren	al Disc	ease		\top		
Г	In block	s 29 and	30, if the	ere are addition	onal benefic	laries or depende	ents, list	t on a se	parate sheet	, signo	ed and dated b	y employ	00.		
	(select one		SSN		Last Name		First Na	ime		Relat	ionship	Date of (MM/DD		Cor	nary or ningent?
		nal Life													Primary Contingent
ARES	Basic Option	nal Life													Primary Contingent
BENEFICIARES	Basic Option														Primary Contingent
1	Basic Option	Life nal Life													Primary Contingent
	If benefi	clary is	an estate	or trust, con	plete the fo	llowing:									
	Estate/Tr	ust			Ad:	dress					If trust, Date sig	ned			
Г	30. Alwa	ys list s	pouse. L	ist eligible ch	ildren to be	covered. If they a	are not l	listed, th	ey will not be	cove	red. For a child	1 age 19-1	24 to be	elig	ible
	Add (A) or Delete (D)	Depende	ent SSN	Last Name		First Name		Sex	Relationship		Date of Birt		ate Spe	pecial Status	
12	v	Spouse						٧				Does F already	Does PEBA Insurance Senefits DN already cover your spouse? Dis		enetis Dies e? Die
DEPENDENTS	¥	Child						۳				Olno	Dincapacitated		
ă	Y	Child						¥				Dino	□Incapacitated		
	¥	Child						٧				□nc	apacitat	led	
L	¥	Child						٧				Dino	apacitat	led	
CERTIFICATION & AUTHORIZATION	establish reverse o claim is any cove provided after ben any time. AUTHOR any heal DISCLAI DOCUM DOCUM TERMS.	ing my de; of this NOE oaid. I und rage or fa by the Pla efits or pre kiZATION: theare pro MER: THE ENT_DOE ENT IN WI	pendent(s) E. I also un erstand tha all to enroll an. I unden- ermiums at a I hereby a vider, prese E. LANGUA E. S. NOT CR PARAGRA PARAGRA	eligibility for the deratand that p it unless others all eligible dep stand and agree any time to presi suthorize my em pription drug dis- GE USED IN TO IN PART, NO P	e plan(s) select roof of aligibility sise provided in rendents when that all select erve the finance ployer to dedu penser and clai HIS DOCUMEN NATRACTUAL ROMISES OR	horizations herein as ed. I certify that any (at the time of error the Plan, I may can first eligible, I and/u ed plans will not be a isl stability of the Pla ct from my salary pr ims administrator to IT DOES NOT CRE RIGHTS OR ENTIT ASSURANCES WI OF EMPLOYMENT	child enro silment an cel coveri or all eligi effective u an. I furthe emiuma n release a ATE AN I LEMENT HETHER	olled in De d at the fi age for me bile deper miless and er acknow necessary my informa EMPLOYM S. THE A WRITTEN	pendent Life/Ch ne of the claim, or my depends dents may only until the NOE is ledge that the el- to pay for all plation necessary. IENT CONTRA- GENCY RESE	ild insu) will be ent(s) or y enroll s appro- ligibility ans sel to evalu CT BET RVES	rance is eligible a required before a requiring an open during an open owed. I understand status of any covected and verify in sate, administer as tween the EMF THE RIGHT TO 3	coording to my Depend enrollment that the St ered individ- my salary for d process LOYEE AN REVISE TI-	the requi- sent Life/of t period. It period un tate reser fuel is suf- or enrollmon claims for ND THE A SE CONT	reme Child Shou less ves t bject ent. I r any VGEN	nts on the insurance id I refuse otherwise he right to to audit at authorize benefits. ICY, THIS OF THIS
	32. I her docume	reby atter	st the emp	ployee meets I to process N	eligibility requ OE form.	uirements, proper	premiun	ns are be	ing collected,	this fo	rm is complete a	and accur	ate and	all re	equired
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L	REV. 2/1/	2022			ORIGINAL TO	PEBA			COPY TO E	ENROL	LEE			Pag	e 2 of 2

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:		-	Middle	Last
Your Employer's Name and I	ocation:			
Your Address:Street			City State	Zip
Telephone Number:		Social Secu	rity:	Age:
Date of Birth:	Job Title:		Length of E	mploy:
Date of Injury:			Time of Injury:	ampm
Describe how you were inju	red:			
Describe the type of injury (ex. bruise, co	ntusion, strair	n, sprain, etc.)	
Did your injury occur from o	ne specific in	cident?	If yes, explain in de	tail.
Did your injury develop grad	lually over a p To:		? If yes, inc	•
Is there any way, other than Yes No If so	described ab o, please give	pove, that you details.	possibly could have inj	ured yourself?
Explain what caused your in	jury: (Exan	nple: What ca	used you to fall)	
If you were lifting or moving	ı an object wl	hen you were	injured, describe the ol	iject:
Give the approximate weigh	t of the objec	t:		

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 herebauthorized and directed to furnish to the South Carolina School Boards Insurance Trus or to its representative, adjuster, attorney or other agent, any and all information in you possession, or under your control relating to my medical or dental care, including but no limited to the following:
(a) Hospital records, x-rays, x-ray readings and reports, laboratory record pharmacy records, and reports, all tests of any type or character, and report thereof, statement of charges, and any and all of my records pertaining thospitalization, history, condition, treatment, diagnosis, prognosis, etiology of expenses:
(b) Medical, dental, psychological, psychiatric, pharmacy, or chiropractic record including patient's record cards, nurses and doctor's daily notes, x-rays, x-ra 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 an 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, an 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 mabe subject to re-disclosure for investigative purposes and/or medical referrals, opinion and decision-making related to my care.
*The signed authorization shall not expire, and shall not be revoked so long as th claim for Workers' Compensation benefits is open and/or actively pursued, unles otherwise determined by lawful agreement.
*Date: PATIENT/CLAIMANT SIGNATURE

NOTE: A photocopy of this authorization shall have the same effect as the original.

9.1 Introduction

Fixed assets or tangible assets are property, plant, and equipment. They are assets purchased for long-term use and are not easily converted to cash. They are expected to have a useful life of at least one year.

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 Equipment

Types of 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. Final cost includes sales tax, shipping, installation, and any other expenses associated with getting a fixed asset in place and ready for use.

The threshold for Business Services to tag and track equipment in SmartFusion is \$5,000. All other equipment will be tracked by physical inventory at each location.

When creating a purchase order, use the appropriate object code in the account number for proper identification of equipment.

0410 – Non-technology supplies costing less than \$5,000.

0540 – Non-technology supplies for items costing \$5,000 or more.

0445 – Technology related supplies costing less than \$5,000.

0545 – Technology related supplies for items costing \$5,000 or more.

Notify Business Services

Schools and departments must notify Business Services when equipment costing \$5,000 or more is purchased, donated, traded, transferred to another location, or disposed of in some manner.

9.3 Adding Fixed Assets

Provide Business Services with information listed in the table below when an asset is acquired that meets the \$5,000 threshold. An asset tag will be provided to the school/department which must be attached to the equipment, preferably close to the serial number. If impractical or impossible to attach, the asset tag must be placed in a Fixed Asset notebook maintained by the bookkeeper.

Location	The school or building where the item will reside.	
Description	Brief description of the asset.	
Date Placed in	Date used to place asset for depreciation is the first of the month in which	
Service	the item was placed in service or available for use.	
Value	Historical cost or fair market value if equipment is a donation.	
Asset	Serial numbers, model numbers, manufacturer, etc.	
ID/Description		

9.4 <u>Donations (Exhibit 9-B)</u>

It is the responsibility of the principal or director to notify Business Services when a fixed 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 Fixed Asset form (Exhibit 9-B) 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, Business Services will send a tag to be attached to the fixed asset.

9.5 Transfers (Exhibit 9-C)

It is the responsibility of the principal or director to notify Business Services when a fixed asset is transferred to a different school/department. Complete and sign a Fixed Asset Transfer form (Exhibit 9-C) and send to Business Services as soon as possible. Include the date of transfer and the new location.

9.6 <u>Disposals (Exhibit-D)</u>

It is the responsibility of the principal or director to notify Business Services when a fixed asset is disposed of. Complete and sign a Fixed Asset Disposal Form (Exhibit 9-D) for fixed assets that are damaged, lost, stolen, have outlived their usefulness or are being sent to the warehouse to be sold/scrapped. Send the completed form to Business Services. **Fixed assets may not be given or thrown away.** Contact the warehouse for assets to be picked up for sale or disposal. The disposal date is the last day of the month in which the item was disposed.

9.7 Annual Asset Review

Annually, an asset report along with instructions is sent to each location for review. This report shows only those assets tagged and tracked in SmartFusion. The principal/director will assign an employee to carefully match the information on the report (serial number, asset tag number, etc.) with the actual asset. Any discrepancies will be noted on the report. The principal/director must sign and date each page. Return the report to Business Services.

9.8 Physical Inventory of Equipment

Each location will maintain an inventory of all equipment that will not be depleted within a year. This includes furniture, musical instruments, uniforms, athletic equipment, playground equipment, large wall mounted maps, copiers, digital cameras, etc. The principal/director

will designate a person to maintain this inventory. This is separate from the fixed assets being tracked in SmartFusion.

9.9 Fixed Asset 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.

Each asset falls under one of the following **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. The cost of demolishing structures to prepare land for use is also included.

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 – This group is further divided into classes for reporting purposes: Buses, Passenger Cars, and Trucks.

Equipment – All other assets fall under this category. Equipment purchased with Food Service funds used department 600 for further identification.

Assets are further categorized into **CLASSES**. This enables like assets to be printed and tracked. Some examples are:

Interactive Boards Buses

Custodial Equipment Passenger Vehicles

Mobile Equipment Trucks

Mobile Units Intercom Systems

Intercom Systems Heat Pumps/Chillers

IT Equipment Camera Servers

9.10 Capitalization Thresholds

To be booked, as asset must meet the following threshold.

Land	Capitalize All	N/A
Land Improvements	\$100,000	10 - 20 years
New Buildings	\$100,000	40 years
Major Building Improvements, Additions, Athletic Buildings	\$100,000	30 years
Building System Replacements	\$100,000	10 – 20 years
IT Equipment	\$5,000	3 years
General Equipment	\$5,000	5 – 10 years
Vehicles	\$5,000	5 – 10 years

9.11 **Depreciation**

All assets, except for land, will be depreciated over time (see Useful Life in charts below). Straight-line depreciation is used to allocate the cost of the asset over the period of use. As an asset is depreciated the value decreases.

EXHIBIT 9-A: ADDITION OF FIXED ASSET

ROCK HILL SCHOOLS ADDITION of FIXED ASSET

		Asset ID:		
		(will be assign	ned by Business Service	es department)
LOCATION/SCHOOL		Tag Number:		
DATE of purchase				
Description of Asset:				
Purchased	Donated Used		Asset Group: Asset Class: Years:	
Model Number				
Serial Number				
Manufacturer				
Cost/Value When Purchased				
Account Number(s) Used				
Room /Area				

EXHIBIT 9-B: 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	
Description of Asset	Signature of Director or Principal
Date of Donation	(Date transfer or property took place)
Check Correct Box	New Used Used
Model Number	
Serial Number	
Manufacturer	
FAIR MARKET VALUE AT (FMV is the price that property	TIME OF DONATION
Room/Area Where Stored/Use	d
Tag Number	
	ned 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.

EXHIBIT 9-C: FIXED ASSET TRANSFER

ROCK HILL SCHOOLS FIXED ASSET TRANSFER

	Asse	et ID:
	Tag	Number
TXFRD FROM	И:	
	Date of Transfer: Description of Asset: VIN/SN (if applicable):	
TXFRD TO:		
DIRECTOR/PR	INCIPAL Signature	
	Room/Area:	

EXHIBIT 9-D: FIXED ASSET DISPOSAL

ROCK HILL SCHOOLS FIXED ASSET DISPOSAL

	Asset II	D:
8.50	Tag Numbe	r:
OCATION/SCHOOL		
DIRECTOR/PRINCIPAL signature		
DATE of Disposal	Partial Di	sposal Amount
Description of Asset:		
VIN/SN (If Applicable)		
Reason for Disposal: (see Reason codes below)		
Method of Disposal: (see Method codes below)		Sale/Trade Amt
REASON CODES:		
technically obsolete no longer serviceable/usable theft or vandalism casualty loss	 end of lease duplicate asset upgrade remove from as 	9) other sets
METHOD CODES:		9) scrapped
1) transferred to warehouse	5) trade-in	10) used for parts
2) transferred to another location	6) govDeals (sold)	
theft or vandalism	7) destroyed	12) Inactivate
4) returned to lender/lessor	8) recycled	13) replaced

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 \$5,000; 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 Beth Lifsey prior to the requisition being entered. All capital PO's must be sent to Beth Lifsey.
- 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, forapproval.

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
- 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.)

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

- <u>\$0 \$10.000.00</u> (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).
- <u>\$100,000.01</u> 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 \$10,000 that are exempt from the Quote/Bid/RFP process are as follows:

- 1) <u>COPYRIGHTED EDUCATIONS MATERIALS</u> 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) <u>COPYRIGHTED TECHNOLOGY MATERIALS</u> 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) <u>MEDICAL AND/OR PSYCHOLOGICAL SERVICES</u> 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

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) <u>EDUCATIONAL SERVICES</u> 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

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

8) <u>STUDENT SERVICES</u> 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) <u>COMMUNICATIONS EXPENSES</u> 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) EMERGENCY REPAIRS to include, but not limited to:

- a) Repairs to life safety, fire, 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) Unplanned bus repairs

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) <u>ARTISTIC</u>, <u>MUSICAL</u>, <u>AND AUDIO & VIDEO SERVICES AND EQUIPMENT</u> 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) ATHLETIC 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)

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) <u>STUDENT ACTIVITY FUNDS OR OTHER TRUST OR AGENCY FUNDS.</u> (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) <u>DIPLOMAS</u>, 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) <u>ALL EXEMPTIONS LISTED IN SC CODE ANN. 11-35-710 AND ALL ADDITIONAL EXEMPTIONS GRANTED BY THE DEPARTMENT OF ADMINISTRATION.</u>

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 Purchase Order Changes

All Change Order Forms ((Exhibit 10-C) must be submitted to Procurement Services for approval.

10.10 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.

10.11 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 <u>detailed</u> 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 <u>allowed food</u> purchases, note on the detailed receipt who ate and the purpose. Meals shall not exceed \$14.00 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 CardLog.
- Secure the Procurement Card upon return.
- Notify Procurement Services of lost/stolen cards within 24hours.

10.12 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.

10.13 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.
- <u>Do not</u> 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 concealeddamage.

- 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.

10.14 District Contracts

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.

10.15 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

<u>10% Rule</u>: 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.

10.16 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

10.17 Purchasing Requisition Document Upload Ability

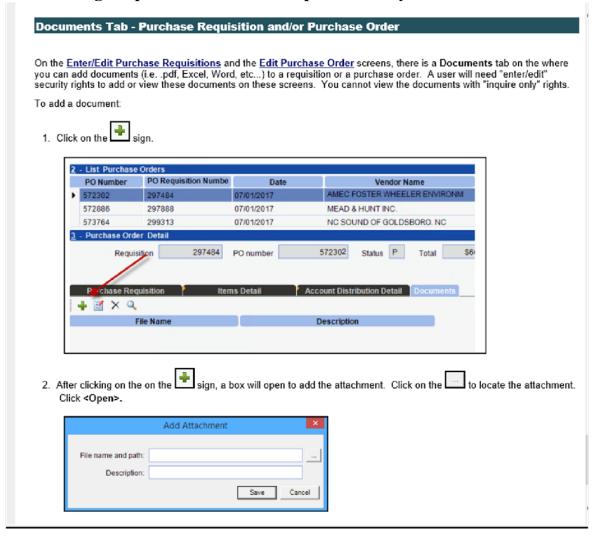


EXHIBIT 10-A: JUSTIFICATION FOR SOLE SOURCE PROCUREMENT

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 desc	wihad balaw is being procured
pursuant to the authority of Section 1560 of the Procurement Co	
proposes to procure	
As a sole source procurement from the following vendor or cont	ractor:
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 approve original form, vendor sole source letter, and quote to the Procurement	
odated Sept. 22, 2022	

EXHIBIT 10-B: JUSTIFICATION FOR EMERGENCY PROCUREMENT

<u>Justification for Emergency Procurement</u> <u>Services</u>

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		
	curement from the following vendor or contractor:		
	cion 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

	Change Form			Procurement : 386 East Black Rock Hill SC 29	Street.
LOCATION:			DATE:		
VENDOR NAME:			PO#:		
BRIEF DESCRIPTION	OF PURCHASE ORDER:				
TYPE OF CHANGE(S	ļ:				
Contract so	ope of work				
Contract pr	icing	ACCOUNT NUMB	ER:		
Quantity					
Other					
REASON FOR CHAN	GE(S):				
The original purcha	se order amount including	g previous Change	Orders:		
The original purcha			Orders:		
The original purcha	⊙ □	Decreased ncreased	Orders:		
	⊙ □	Decreased ncreased	Orders:		
	⊙ □	Decreased ncreased	Orders:		
Updated Purchase	⊙ □	Decreased ncreased	Orders:		

EXHIBIT 10-D: PURCHASING CARD CERTIFICATE OF ACCEPTANCE



PURCHASING CARD CERTIFICATE OF ACCEPTANCE

All employees issued a Purchasing Card and their liaisons shall complete the following certificate: 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 Date Signature THIS CARD IS A: Yearly Update (No new card received) Replacement New Card Training Date: (Mandatory for new Cardholder and or Liaison) Date Procurement Services

Revised August 31, 2020

EXHIBIT 10-E: P-CARD USER AUTHORIZATION FORM



ROCK HILL SCHOOLS P-CARD USER AUTHORIZATION FORM

LOCATION:	
Requestors Name and Job Title	NG AUTHORIZATION FOR THE USE
OF PURCHASING CARD: Cardholders Nam	
FOR THE PURPOSE OF	
DATE NEEDED:	DATE RETURNED:
VENDOR NAME(S):	FOR AN AMOUNT UP TO:
	•
AUTHORIZED:YesNo	
CARDHOLDER/DESIGNEE SIGNATURE	DATE

Revised August 31, 2020

EXHIBIT 10-F: PURCHASING CARD TRANSACTION LOG



Purchasing Card Transaction Log

Cardholder Name:			Location		М	onth:	
ardholder or Card User ame/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
							<u> </u>
Cardholder Signatu By signing, I authori		ises.	Date	_			Date eviewed these transactions for d, abuse, and misuse.

<u>SECTION XI – MISCELLANEOUS</u>

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 <u>Disaster Preparedness Information</u>

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 <u>always</u> 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





School District: Rock Hill School District 3
School Name:
Policy Number:
District Paid / Voluntary / CAT
/ SHH020011/ SHH021011/ N/A

2. Attach itemiz 3. E-mail, Fax o		•		Carrollton, Texas 75011-7558 Phone: (972) 512-5600 Toll Free (866) 409-5734				734			HH021011/ N/A	
District Paid _X_ Voluntary _X CAT PART I = POLICYHOLDER'S REPORT					Voluntary_X_ CAT							
					FARTT-F	ULIC	THU	LUEK 3 K	EFUKI			
1. Claimant's No	ame (injured/i	l person)		2.5	Social Security No	umber		3. Gender M F	4. Date o	f Birth	5. E-	Mail
6. Address of In	jured Person									7. Phone	Numbe	er (include area code)
8. Parent/Legal Guardian Name, Address, City, State & Zip									9. Phone	Numbe	er (include area code)	
10. Date of Acci	10. Date of Accident/Illness 11. Time of Accident 12. Place where A					Acciden	at Occ	urred				13. Date of First Treatment
Dental Claims	14. Indicate w	rhich Tooth wore			cident			15. Describe C	Condition of und, and Na	Injured Te	eth Pric	or to Accident:
16. Type of Inju	ry (Indicate Pa	ert of Body Injure	d – e.g. brok	en am	n, sprained ankle,	etc.)						□Yes □No
17. Describe Ho	w Accident O	ccurred or the Na	ture of the II	lness	- Give all possibl	le detail	s					
18. Which Best			_		ampus lunch hour hool bus							uring school hours ivity during school hours
☐ Not school n	elated	•		Schoo	ol sponsored field				_	her		
Off campus				Trave	sling to/from scho							
19. Name of Per	•					Yes	Vitness to Accident? Yes ☐No 20. Type of Activity or Sport				·	
Signature of Pa	rent/Legal Gu	udian:		Date:		- 1	Sigma X	ture of School (Official:			Date:
A .					II – OTHER I							LABOR.
or similar pr son/daughter	epaid health c	are plan, or any o are coverage as a	are or is the other type of	Claim	ant enrolled as an	individ s plan o	hal, e	amployee or dep	endent mer ir employer decree?	or other so	ource or	faintenance Organization (HMO) a you or, if applicable, does your
	Name of insurance company									olicy#		
	Name or maurance company If applicable, claimant's primary employer name, address, and phone number								—"	_		
If applicable	mother's prima	ry employer name,	address, and n	hone m	umber							
		employer name, a										
IF OTHER IF NO OTH I agree that	INSURANCE ER INSURA	OR HEALTH NCE or HEALT etermined at a l	CARE PLA H PLAN EX	NS EX	UST, PLEASE S , PLEASE REAL	D & SIC	GN B	ELOW.				TTS along with your claim.
	Signature of Parent/Legal Guardian:				Signature of Witness:							
X				1	Date:		X					Date:
	PART III – AUTHORIZATION TO PAY BENEFITS TO PROVIDER											
	not signed s	dical payment ubmit proof of		de dir	ectly to doctor	(8), hoe	spita	i(s), or indica	ted provid	ier(s) of s	DA	(s) in connection with this
information 1	with respect to	any injury, polic	y coverage, r	medica	or other person wi al history, consults valid as the origins	stion, pr	ettend escrip	ed or examined ption or treatme	the claimar nt, and copi	at to disclos ses of all ho	se when ospital o	requested to do so, all r medical records. A photo static
SIGNATU	RE										DATE	

Young K12 Claim Form 2017-04-10

EXHIBIT 11-B: SUMMARY OF INSURANCE FOR STUDENTS & ADULT VOLUNTEERS

Accidental Death Benefit Accident Paralysis Benefits S10,000 Crises Death Benefits Up to \$100,000 Motor Vehicle Injuries S10,000 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 Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Laboratory Tests Covered under outpatient hospital misc.	Policy Maximum	\$25,000
Crises Death BenefitsUp to \$100,000Motor Vehicle Injuries\$10,000Benefit PeriodOne yearCoverageFull excess or secondary to other insuranceSurgery80% U&C* to \$2,000Assistant Surgeon/Anesthesiologist25% of surgical benefitsRoom & Board100% U&CHospital Inpatient Miscellaneous100% U&C to \$7,500Ambulatory Surgical Facility80% U&C to \$1,000Outpatient Hospital Miscellaneous80% U&C to \$500Outpatient Emergency Room80% U&C to \$50Emergency Room Physician100% U&C to \$50Nurse's Services100% U&CPhysical Therapy and/or Spinal Manipulation100% U&C\$40/visit 5 visits maximum Physician's100% U&COffice Visits to \$40/day100 U&COutpatient Prescription drugs100 U&COutpatient Laboratory TestsCovered under outpatient hospital misc.	Accidental Death Benefit	\$10,000
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 100% U&C Office Visits to \$40/day Outpatient Laboratory Tests Covered under outpatient hospital misc.	Accident Paralysis Benefits	\$10,000
Benefit PeriodOne yearCoverageFull excess or secondary to other insuranceSurgery80% U&C* to \$2,000Assistant Surgeon/Anesthesiologist25% of surgical benefitsRoom & Board100% U&CHospital Inpatient Miscellaneous100% U&C to \$7,500Ambulatory Surgical Facility80% U&C to \$1,000Outpatient Hospital Miscellaneous80% U&C to \$500Outpatient Emergency Room80% U&C to \$350Emergency Room Physician100% U&C to \$50Nurse's Services100% U&CPhysical Therapy and/or Spinal Manipulation100% U&C\$40/visit 5 visits maximum Physician's100% U&COffice Visits to \$40/day100 U&COutpatient Prescription drugs100 U&COutpatient Laboratory TestsCovered under outpatient hospital misc.	Crises Death Benefits	Up to \$100,000
Coverage Surgery Surgeon/Anesthesiologist Room & Board Hospital Inpatient Miscellaneous Ambulatory Surgical Facility Outpatient Emergency Room Emergency Room Physician Nurse's Services Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Outpatient Laboratory Tests Full excess or secondary to other insurance 80% U&C* to \$2,000 25% of surgical benefits 100% U&C 100% U&C 100% U&C 100% U&C to \$7,500 80% U&C to \$1,000 80% U&C to \$500 100% U&C to \$350 100% U&C 10	Motor Vehicle Injuries	\$10,000
Surgery Assistant Surgeon/Anesthesiologist Room & Board Hospital Inpatient Miscellaneous Ambulatory Surgical Facility Outpatient Hospital Miscellaneous 80% 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 \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs 100 U&C Outpatient Laboratory Tests Covered under outpatient hospital misc.	Benefit Period	One year
Assistant Surgeon/Anesthesiologist Room & Board Hospital Inpatient Miscellaneous Ambulatory Surgical Facility Outpatient Hospital Miscellaneous 80% U&C to \$1,000 Outpatient Emergency Room Emergency Room Physician Nurse's Services Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Outpatient Prescription drugs Outpatient Laboratory Tests 25% of surgical benefits 100% U&C \$7,500 80% U&C to \$1,000 0U&C to \$500 100% U&C to \$50 100% U&C 100% U&C 100% U&C 100% U&C Coffice Visits to \$40/day Outpatient Prescription drugs Covered under outpatient hospital misc.	Coverage	Full excess or secondary to other insurance
Room & Board100% U&CHospital Inpatient Miscellaneous100% U&C to \$7,500Ambulatory Surgical Facility80% U&C to \$1,000Outpatient Hospital Miscellaneous80% U&C to \$500Outpatient Emergency Room80% U&C to \$350Emergency Room Physician100% U&C to \$50Nurse's Services100% U&CPhysical Therapy and/or Spinal Manipulation100% U&C\$40/visit 5 visits maximum Physician's100% U&COffice Visits to \$40/day100 U&COutpatient Prescription drugs100 U&COutpatient Laboratory TestsCovered under outpatient hospital misc.	Surgery	80% U&C* to \$2,000
Hospital Inpatient Miscellaneous Ambulatory Surgical Facility Outpatient Hospital Miscellaneous 80% U&C to \$1,000 Outpatient Emergency Room 80% U&C to \$500 Emergency Room Physician 100% U&C to \$350 Emergency Room Physician 100% U&C to \$50 Nurse's Services 100% U&C Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs 100 U&C Outpatient Laboratory Tests Covered under outpatient hospital misc.	Assistant Surgeon/Anesthesiologist	25% of surgical benefits
Ambulatory Surgical Facility Outpatient Hospital Miscellaneous Outpatient Emergency Room Emergency Room Physician Nurse's Services Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Outpatient Prescription drugs Outpatient Laboratory Tests 80% U&C to \$500 80% U&C to \$50 100% U&C to \$50 100% U&C 100% U&C 100% U&C 100% U&C Covered under outpatient hospital misc.	Room & Board	100% U&C
Outpatient Hospital Miscellaneous Outpatient Emergency Room Emergency Room Physician Nurse's Services Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs Outpatient Laboratory Tests 80% U&C to \$50 100% U&C to \$50 100% U&C 100% U&C 100% U&C 100% U&C Covered under outpatient hospital misc.	Hospital Inpatient Miscellaneous	100% U&C to \$7,500
Outpatient Emergency Room Emergency Room Physician Nurse's Services Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs Outpatient Laboratory Tests 80% U&C to \$350 100% U&C 100% U&C 100% U&C 100% U&C Covered under outpatient hospital misc.	Ambulatory Surgical Facility	80% U&C to \$1,000
Emergency Room Physician Nurse's Services 100% U&C Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs Outpatient Laboratory Tests 100% U&C Covered under outpatient hospital misc.	Outpatient Hospital Miscellaneous	80% U&C to \$500
Nurse's Services Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs Outpatient Laboratory Tests 100% U&C 100% U&C 100% U&C Covered under outpatient hospital misc.	Outpatient Emergency Room	80% U&C to \$350
Physical Therapy and/or Spinal Manipulation \$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs Outpatient Laboratory Tests 100 U&C Covered under outpatient hospital misc.	Emergency Room Physician	100% U&C to \$50
\$40/visit 5 visits maximum Physician's Office Visits to \$40/day Outpatient Prescription drugs Outpatient Laboratory Tests 100% U&C 100 U&C Covered under outpatient hospital misc.	Nurse's Services	100% U&C
Office Visits to \$40/day Outpatient Prescription drugs Outpatient Laboratory Tests Covered under outpatient hospital misc.	Physical Therapy and/or Spinal Manipulation	100% U&C
Outpatient Prescription drugs 100 U&C Outpatient Laboratory Tests Covered under outpatient hospital misc.	\$40/visit 5 visits maximum Physician's	100% U&C
Outpatient Laboratory Tests Covered under outpatient hospital misc.	Office Visits to \$40/day	
	Outpatient Prescription drugs	100 U&C
	Outpatient Laboratory Tests	Covered under outpatient hospital misc.
X-Rays 100% U&C to \$250	X-Rays	100% U&C to \$250
MRI/CT Scan 100% U&C to \$750	MRI/CT Scan	100% U&C to \$750
Ambulance Ground/Air 100% U&C to \$400/\$1,000	Ambulance Ground/Air	100% U&C to \$400/\$1,000
Durable Medical Equipment 100% U&C to \$300	Durable Medical Equipment	100% U&C to \$300
Dental Treatment 100% U&C to \$400/tooth	Dental Treatment	100% U&C to \$400/tooth
Replace eyeglasses, hearing aids, contact lens 100% U&C to \$500	Replace eyeglasses, hearing aids, contact lens	100% U&C to \$500

^{*} Usual and Customary

SPECIAL INSTRUCTIONS:

- This Accident Insurance provides <u>Limited Benefits</u> and is <u>Secondary</u> 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 <u>Limited Benefits</u> 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

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 <u>Use of Buildings (See Complete Policy – Exhibits 12-A & 12-B)</u>

Facilities <u>may</u> 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

In order to request permission to use a facility at Rock Hill Schools, the Request for Use of School Facilities form *(Exhibit 12-C)* must be completed, signed, and turned in to Facilities Use Coordinator along with the application fee.

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.*

12.5 Rates and Fees

See Exhibit 12-D 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

Rock Hill School District Three of York County

(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 extracurricular 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			
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.	profits are not deposited back into a school district fund.			
Category and Description	Fees Charged			
Category B – Not-For-Profit or Tax-Exempt Groups:				
Federal, State and Local Government Agencies.	Fees will be charged for these groups based on a			
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.	fee schedule approved by the Board to recover costs of rent, utilities and custodial services required by this policy.			
Category C – For-Profit Groups, Private Groups and Individuals of the General Public:				
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.

Rock Hill School District Three of York County

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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)

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(see next page)

- 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

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 <u>Rental Fee</u> per hour of use for the area(s) of the facility to be used.
- 2. A <u>Personnel Fee</u> 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. <u>Equipment Rental Fees</u> 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 <u>Application Fee</u> 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.

<u>In Kind</u>: 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.

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.

EXHIBIT 12-C: REQUEST FOR USE OF SCHOOL FACILITIES/APPLICATION GUIDELINES



Request for Use of School Facilities

NOTICE: Persons using the facilities are responsible for leaving the buildings and grounds in the same manner as they were provided to them, i.e., clean and free from trash and debris. There is to be no tobacco products and the consumption of ALCOHOLIC BEVERAGES is PROHIBITED on the grounds and within the buildings. Name of Organization: Date: Name of individual representing organization to be present and responsible during event: Federal Tax ID (if applicable): _____Liability **Insurance Information:** Insurance Agency: Policy:_____Exp. Date: _____ Area(s) of Building Desired: Name of School Requested: Date(s) Requesting: _____ Opening Time: _____ Closing Time: ____ Estimated Attendance: Purpose for which facilities are to be used (describe fully, use separate page if necessary): I, the undersigned applicant, have read the Rock Hill Schools Board of Trustees Policy KF and Administrative Rule KF-R and accept and agree to abide by this policy and procedures. Specifically, I understand and accept the terms and conditions of use of said policy and procedures with regard to limitations and indemnification of damages and liability. I understand my group is solely and exclusively responsible to provide all security services related to its use of school facilities and my group indemnifies and holds the Board of Trustees harmless against any claim for failure to provide adequate security. The Rock Hill Schools Board of Trustees, through the Superintendent or designee, reserves the right to cancel this agreement whenever it deems such action advisable and in the best interest of the school system; or to modify or change its rules at any time with or without cause. If cancelled, there shall be no claim or right whatsoever to damages or reimbursement on account of loss, damage, or expenses, except full refund of payments made in advance. Telephone: Approved:______ Date: _____ _____ Date: _____ Approved:

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(Facilities Use Coordinator)



Application Guidelines

Applications are submitted to the schools for approval in order to avoid conflicts with school- scheduled activities. Please allow approximately 10 business days to receive the result of your request.

In order to start the application process we must have the following:

- 1. **Application Fee of \$50.00** in form of check or money order payable to <u>Rock Hill Schools</u>. Please note: application will not be processed without fee.
- 2. **Completed Application Form** which must be filled out entirely including:
 - a) Organization name
 - b) Tax ID number (if non-profit)
 - c) Purpose of Use
 - d) Exact starting and ending hours including set-up and clean-up time
- 3. Authorized Representative's Signature

If approved, we must have the following 10 days prior to event:

1. Certificate of Liability 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 nonschool-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.

2. Complete payment in form of check or money order payable to **Rock Hill Schools**

For all inquiries, please contact:
Facilities Services
Glenette Neal
803-981-1151
Gneal@rhmail.org

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Fee Schedule for Facility Use

Rental Fees - Category B Users (Not for Profit, Tax Exempt)

Space Used	Fee
Classroom	\$ 15 per hour
Media Center	\$ 40 per hour
Atrium	\$ 20 per hour
Cafeteria	\$ 50 per hour
Gymnasium – Middle School	\$ 50 per hour
Gymnasium – High School	\$ 75 per hour
Auditorium – (Seating is less than 650)	\$ 50 per hour
Auditorium – (Seating is more than 650)	\$ 75 per hour
Stadium - Middle School	\$ 60 per hour
Stadium – High School	\$200 per hour
Athletic Field/Track/Tennis Courts	\$ 40 per hour

Rental Fees -Category C Users (For-Profit, Private and Individuals of the General Public)

Space Used	Fee
Classroom	\$ 30 per hour
Media Center	\$ 80 per hour
Atrium	\$ 40 per hour
Cafeteria	\$100 per hour
Gymnasium – Middle School	\$100 per hour
Gymnasium – High School	\$150 per hour
Auditorium – (Seating is less than 650)	\$100 per hour
Auditorium – (Seating is more than 650)	\$150 per hour
Stadium - Middle School	\$120 per hour
Stadium – High School	\$400 per hour
Athletic Field/Track/Tennis Courts	\$ 80 per hour

Personnel Fees*

Personnel	Fee
Administrator – Required	\$ 50 per person per hour
Custodial Worker	\$ 35 per person per hour
Event Technician	\$ 35 per person per hour

Equipment Fees

Item	Fee
Athletic Scoreboard/ Gym Clock	\$ 50 per day
Auditorium Lighting/Sound System	\$100 per day
Choral Risers	\$100 per day

^{*} 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 work load necessary to cover the event and having the school area used ready for school activities the following day.

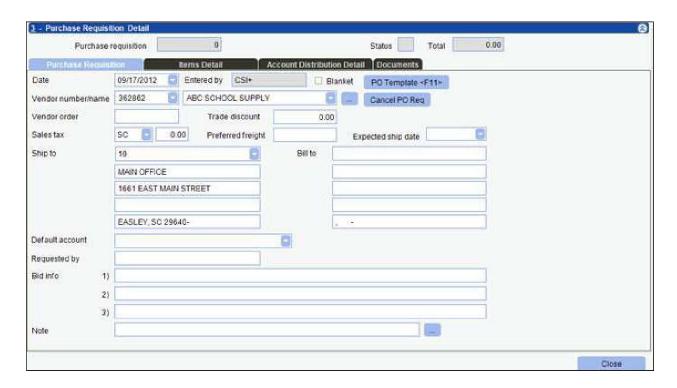
Signature:	Date:

KFE 2

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 <u>not</u> 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.

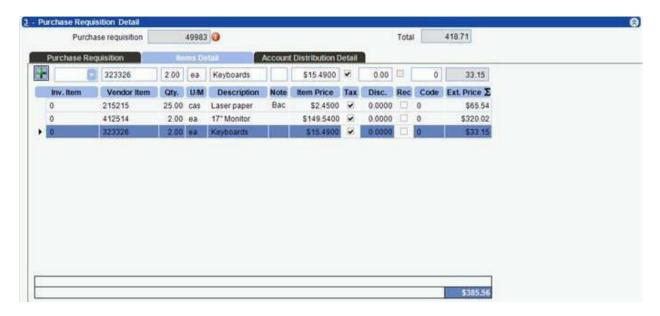
<u>NOTE</u>: To **Refresh** a field, right-click in that field and select "Refresh Selection". Once that is complete you will see your changes.

- 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.



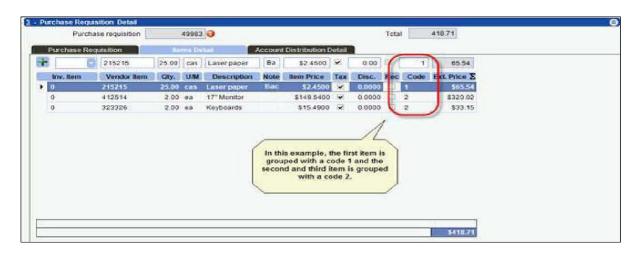
The cursor will advance to the green plus on the left side of the screen. Press the <Enter> key to "open" the enter/edit line to allow items to be keyed.

- 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).

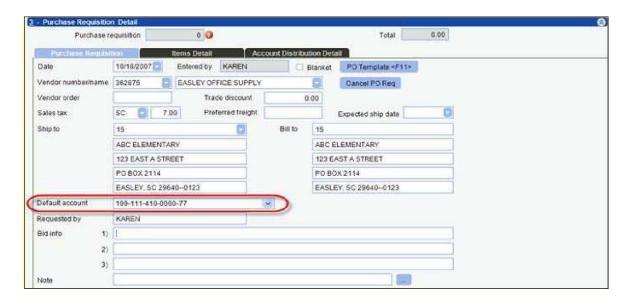
13.4 Account Distribution Detail Tab

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

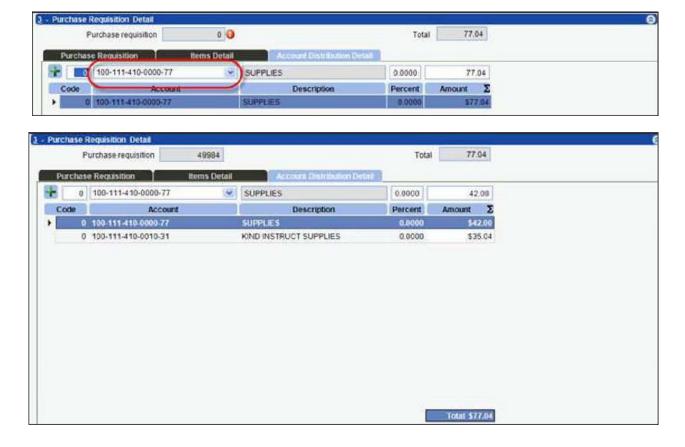
If a default account was entered on the "Purchase Requisition" tab and the full amount of the purchase requisition is to be encumbered to one account, you may simply press enter across the line on the Account Distribution tab to save the encumbrance.



When the account number is "read in", you may still type over if you need to change it for any reason.

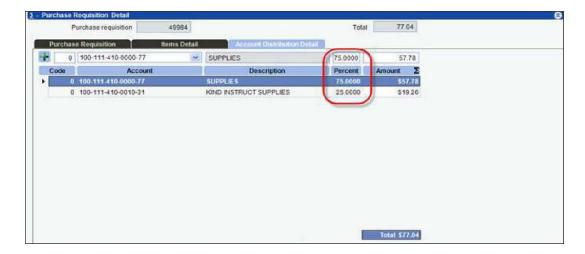
Method Two

If you wish to <u>manually</u> 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

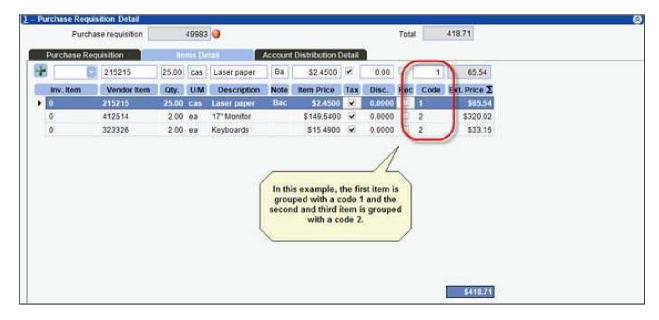
You may enter a percentage split and the system will calculate the amounts automatically.



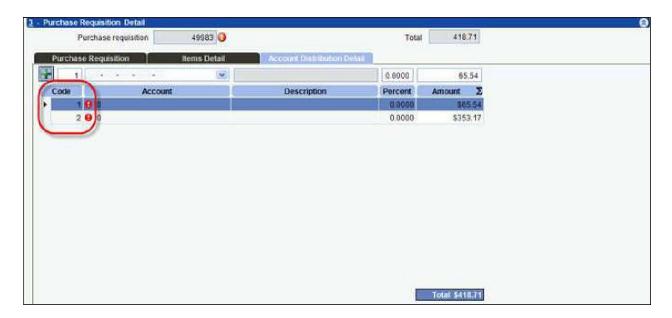
Method Four

The **code** can be used if you wish to encumber certain items to specific accounts on the Account Distribution screen.

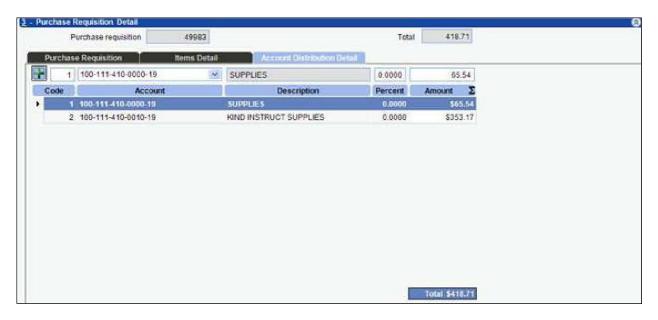
For example, if you want to encumber the 1st item to one account and the second and third items to another account, you would enter a '1' as the code on the first item and a '2' as the code on the second and third items. These codes will then be transferred to the account page and the encumbrance totals 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 <u>simply click on the line</u> 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 <u>Documents Tab (PO)</u>

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.

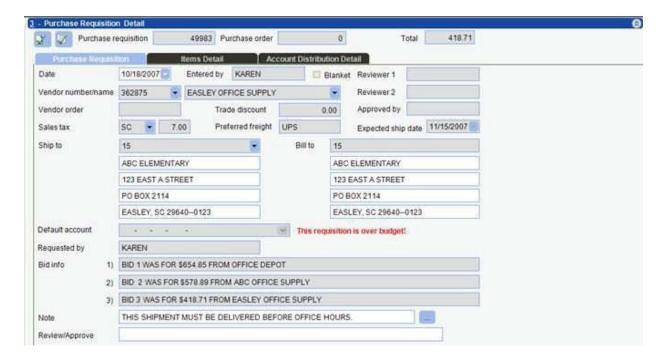
To review and/or approve a purchase requisition, select the purchase order "Process" menu option named "Review/Approve PO Requisitions". The following screen opens.

- 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 <u>match your security levels</u> (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.

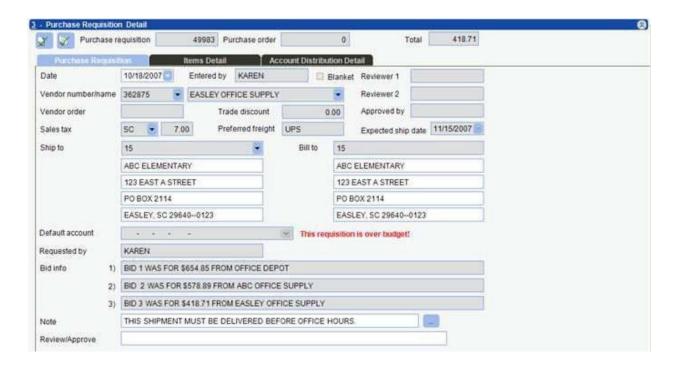
A **review/approve** note is available on the first page if you wish to enter comments. Comments can be saved without actually approving the purchase requisition.

You can edit the Note field on this screen.

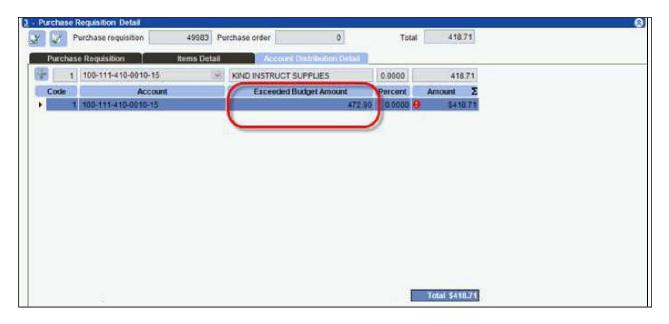
If you have a user who can review but not approve, they will still use this screen as if they had rights to approve but it will only write their review initials on the purchase requisition and will remain as unapproved until someone with higher security approves the requisition.

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.*)

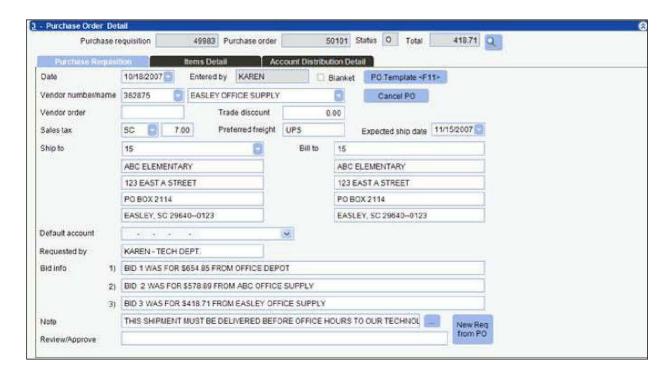
13.7 Edit Purchase Orders

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.

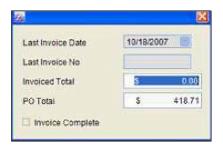


An existing Purchase Order can be copied to create a new unapproved Purchase Requisition by clicking on the "New Req from PO" button in the bottom right corner of the Edit Purchase Order screen. This button appears only if the "Allow User To Copy PO's" flag is set on the Enter/Edit User Security PO tab.

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**

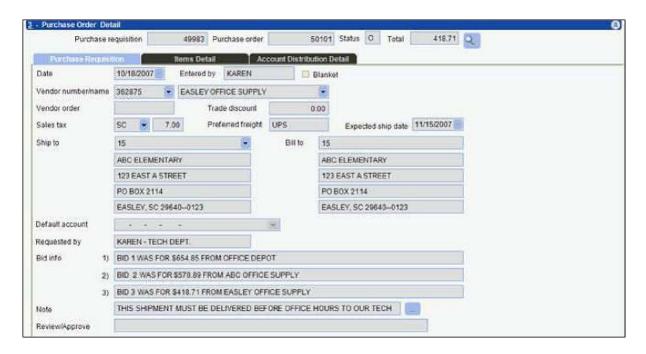
Use this screen to preview the information on the requisition without making any changes until such time as the requisition has been approved.

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.

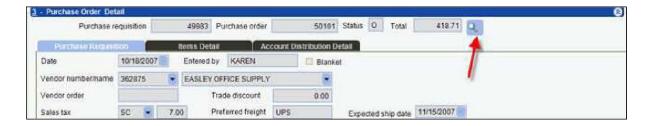
- 1. If you know the number of the requisition or purchase order that you want to view, you can enter the purchase order number as the **beginning** and **ending purchase order number** or enter the **beginning** and **ending purchase requisition number**. You can also select by using the **beginning** 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).

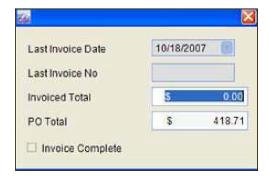
Once you have queried the records, the front page of the first order in your selection will be displayed as illustrated below:



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 <u>Enter/Edit Vendor</u> and <u>Enter/Edit Purchase</u> <u>Requisition</u> 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.

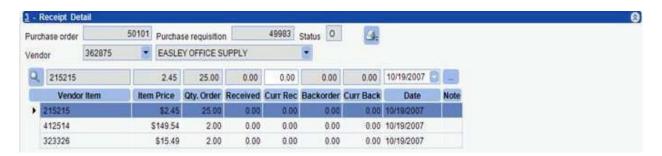
The person who entered a purchase requisition can automatically be alerted via email when an item is receipted. The user's email address must be added to the Demographics tab of Enter/Edit User Security before this option will work. Also, the *Send Email to Requestor on Receipt of Item* flag must be checked in the <u>Purchase Order System File</u>. 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.

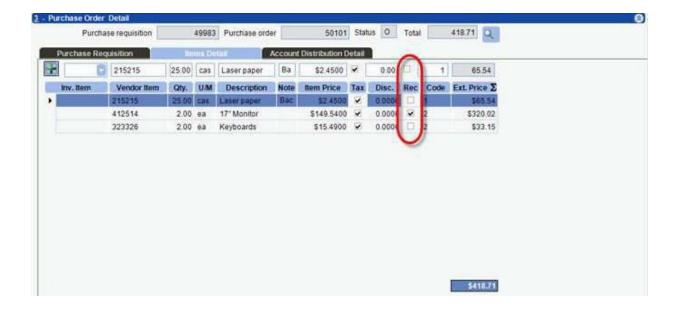
Key in the current amount received (Curr Rec) and the date received for each item. It will calculate backorders for you if you wish to create a backorder.



You may also use the Printer icon to print the Receiving Report or you may use the menu option to print receiving reports.

FY 2006-2007	DATES: 07/01/2006 TO 06/30/2007								
PO NUMBER: 50059 REQ NUMBER: 49929 VENDOR: 362894 COMPAQ	#111# TWV#1 TWV								
VENDOR ITEM NUMBER DESCRIPTION	PRICE ORDERED BACKORDER RECEIVED	QTY RECEIVED DATE 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

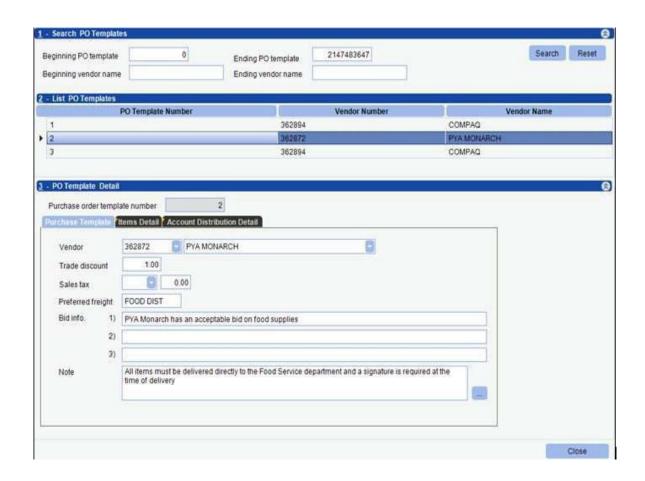
Use this screen to set up purchase order templates for recurring purchase orders. No dollar amounts are stored on the Account distribution detail tab, but the system does store amounts on the Items detail tab. It also uses the Account Code feature (Method 4) where it ties items to account numbers.

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.

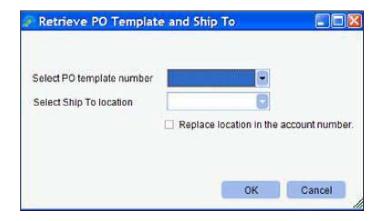


The system automatically has distribution lines available depending on how the items were coded on the Items Detail tab. Click on the line associated with the code and key the account number.

13.13 Reading in a PO Template

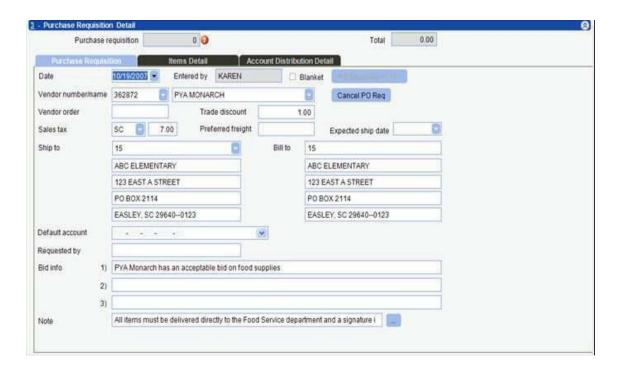
To read in a PO Template, select Process | Enter/Edit Purchase Requisitions from the Purchasing menu bar.

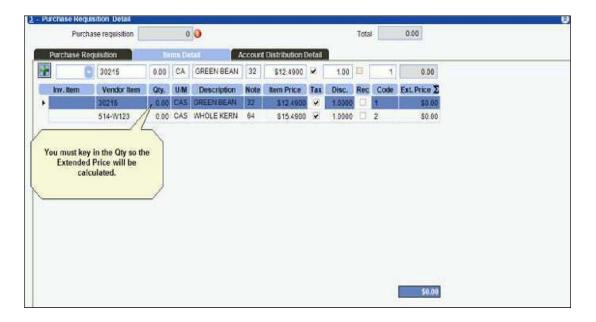
Then click on the PO Template button or press F11. This displays a pop-up box for you to select which PO Template to read in. You can pick the template from the list or you can type the template number in the box and click OK.



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

<u>Items Detail tab:</u>

- 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	ORGANIZATIO	N		
FY 2006-2007 PO/	PURCHAS	E REQ. STATU	SREPORT		
PURCHASE ORDER: 50056 TO 50056 STATUS: OPEN/INVOICED/CANCELLED	-	TION: 0 TO 214748	33647 PO	DATES: 07/01/2	006 TO 06/30/2007
PO PUR REQ NUMBER PO DATE VENDOR NO	STATUS COMPLETE	ITEMS AMT 53.50 Entered: KAREN	DISC TAX 0.00 3.21 Rev1: KAREN	PO TOTAL D 56.71 Rev2: KAREN	NVOICED STATUS 56.71 COMPLETE Approved:KAREN
REQUESTEDBY: KAREN VENITEM INVITEM NUMBER NUMBER ITEM DESCRIPTION 121322 SUPPLIES	ORDERED 25.00	UM ITEM PRICE ITE EA 2.1400	EM AMT DISC 53.50	TAX POAM 3.21 56.7	
TOTALS: ITEM AMT: 53.50 DISC	0.00	TAX: 3.21	PO TOTAL:	56.71 INV	DIGFD: 56.71

			ANY C	RGANIZAT	ION				
FY 2006-2007		P	D/PURCHASE	EREQ. STAT	US REPO	RT			
PURCHASE OR STATUS: OPEN				TON: 0 TO 214	7483647	PO	DATES: 07/0	1/2006 TO	06/30/2007
PO PUR RE NUMBER NUMBE 50056 499.		<u>VENDOR NO</u> 362870	STATUS COMPLETE	ITEMS AM		<u>TAX</u> 3.21	<u>PO TOTAL</u> 56.71	<u>INVOICED</u> 56.71	INVOICE STATUS COMPLETE
VENDOR: STAPL REQUESTED BY:	es Caren			Entered: KAREN	Ravl: KA	REN	Rev2: KAREN	Аррго	ved:KAREN

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	ORGANIZA	ATION		
FY 2006-2007	PURCHASE ORDI	ER ENCUM	BRANCE REP	ORT	
CRITERIA NUMBER: 0 TO 0				PO DATES: 07/01/20	06 TO 06/30/2007
BOTH APPROVED & UNAPPROVE	ED ORDERS			PO NUMBERS	: 50057 TO 50057
VENDOR ACCOUNT/ DESCRIPTION	PO DATE	PUR REQ #	PONUMBER	ENCUMBRANCE AMOUNT	BALANCE NOT <u>INVOICED</u>
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	3				
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:

EV 2004 2007		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 Requis	ition Number 49935	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
KAREN	03/14/2007	PO Edited <u>Updated Information</u>	
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

			ANYORGA	ANIZATION			
FY 2006-200	07						
PO NUMBER 362862 AB	<u>DATE</u> C SCHOOL ST	ORDER <u>QTY</u> JPPLY	<u>ITEMDESCRIPTION</u>	PRICE	GROSS VALUE	DISCOUNT	NE <u>VALU</u>
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	Laserpaper	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	43.3
						Order Total:	43.31
					V	endor 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:

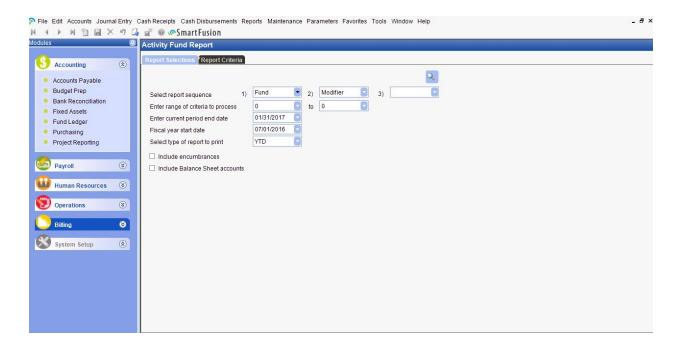
			ANY	ORGANI	ZATION		
FY 2006-2007					BY VENDOR 0 06/30/2007		
<u>PO</u> <u>#</u> 362862 ABC SCH		PO DATE LY	PO TOTAL	STATUS	AMT INVOICED	INV NUMBER	INV DATE
50061	49935	03/14/2007	391.31	OPEN	0.00		
0	49938	03/14/2007	256.30	OPEN	0.00		
0	49939	03/14/2007	61.25	OPEN	0.00		
0	49940	03/14/2007	87.25	OPEN	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		

<u>SECTION XIV – OTHER SMARTFUSION REPORTS</u>

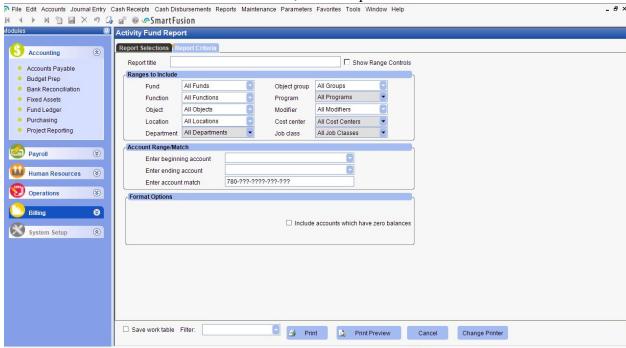
14.1 School Activity Fund Report

- 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.

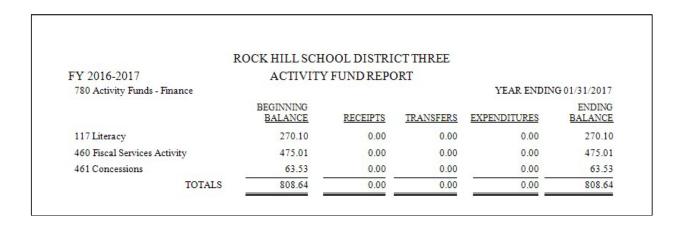
6. To include encumbrances, click on the box beside "Include encumbrances".



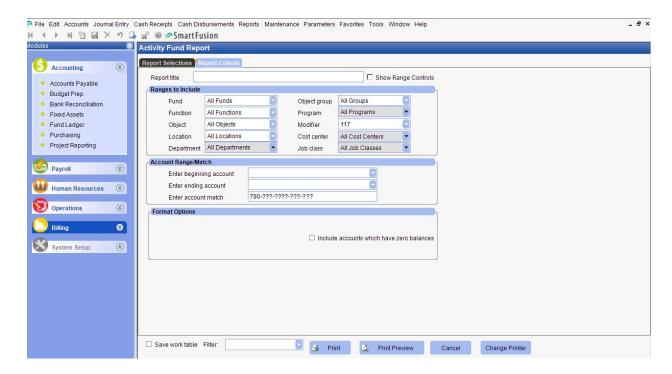
- 7. Go to Page "2 Report Criteria".
- **8.** In the Fund boxes select fund number, for example "780".



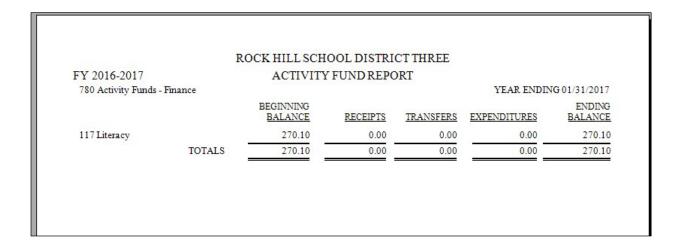
9. In order to see all activity accounts, simply click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass). Click the "Print" icon to the left of the print preview icon to print the report.



10. To see one account, key in the modifier, for example "117" to narrow down the selection.

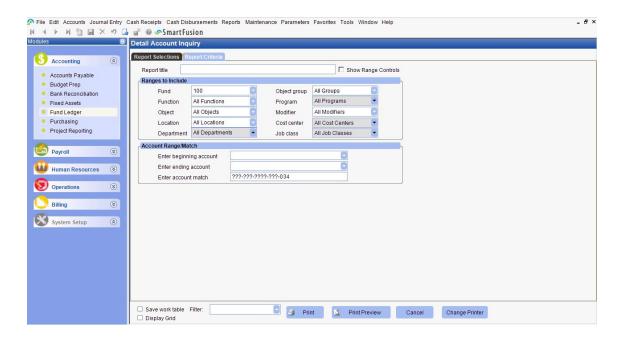


11. The detail in the above noted print screen will give a report with one line item for modifier 117.

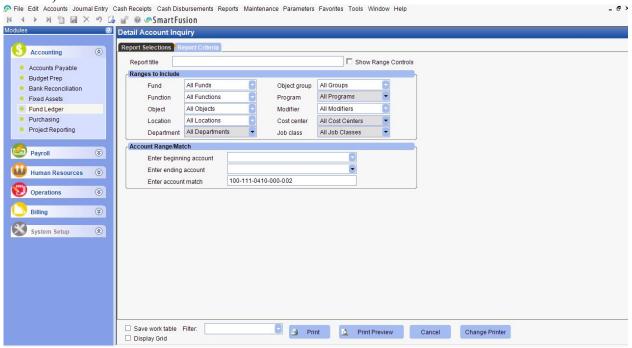


14.2 <u>Detailed Account Inquiry</u>

- 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.).

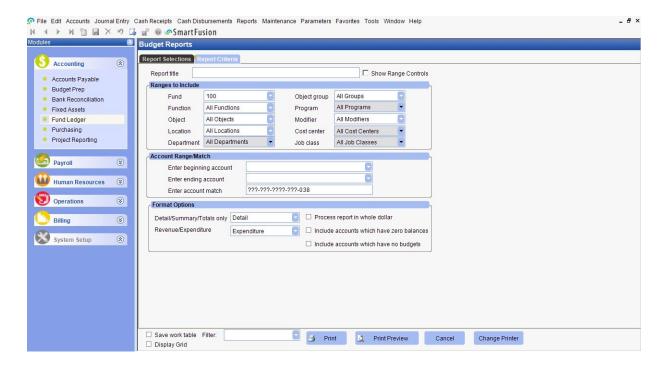


- **8.** Once the fund/account selection has been narrowed down, click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass).
- 9. Click on the "Print" icon to the left of the print preview icon to print the report.

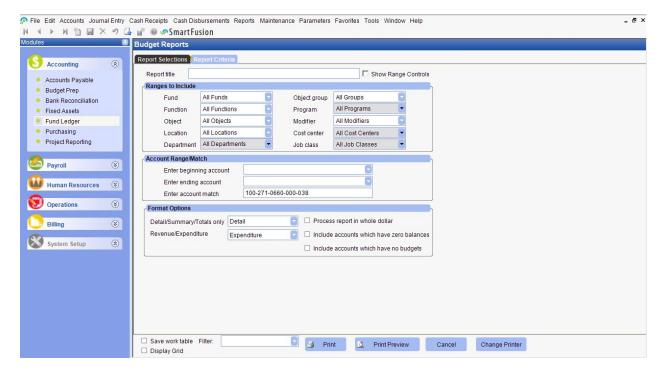
		ROCK HI	ILL SCHO	OLDIS	TRICT	THREE		
		DETAIL ACCO	UNTINO	UIRYB	YFUN	D/MODIFIER		
FY 2016-	2017	BEITHERICO	07/01/2016			D/MODIFIER		
100-111-04	110-00	0-002 Supplies		BUDG 1,050		YTD AMT 692.37	ENC AMT 0.00	REMBAL 357.63
DATE	MOD	REFERENCE	JE #, VOUCHE	R#, or PO#	CHECK#	DEBIT	CREDIT	BALANCE
08/01/2016 08/01/2016 08/01/2016 08/01/2016 08/01/2016 08/10/2016 08/10/2016 08/10/2016 08/10/2016 08/10/2016 08/10/2016 08/10/2016	FL FL FL FL FL FL FL FL FL	BALANCE FORWARD 0728 OFFICE DEPOT#1214 0728 OFFICE DEPOT#1214 0728 OFFICE DEPOT#1214 0728 OFFICE DEPOT#1214 0727 CARSON DELLOSA 0727 RGS Pay 0804 OFFICE DEPOT#1165 0804 OFFICE DEPOT#1170 0804 OFFICE DEPOT#1214 0804 OFFICE DEPOT#1214 0804 OFFICE DEPOT#1214 0728 OFFICE DEPOT#1214 SC DEPT OF REVENUE & TAXATIC	31	469 555	284699	101.75 14.33 116.33 40.56 41.40 4.21 8.93 200.38 71.72 17.18 2.84		0.00 101.75 116.08 232.41 272.97 314.37 318.58 327.51 527.89 599.61 616.79 619.63
10/14/2016 10/14/2016	FL FL	1010 OFFICE DEPOT #1214 1010 OFFICE DEPOT #1214	32	127		36.37 36.37	90.70	656.00 692.37
		SUBTOTALS FOR AC	COUNT 100	111-0410-0	000-002 :	692.37	0.00	
						692.37	0.00	

14.3 Budget Report

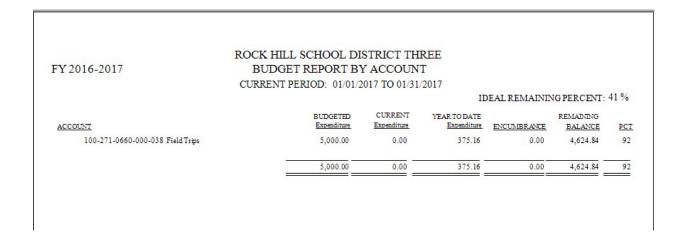
- 1. Click Accounting from the Modules Menu to display the Accounting Menu.
- **2.** Choose the Fund Ledger module.
- 3. Click Reports from the menu bar then scroll down to select Budget Reports.
- **4.** Typically, the "Report Selection" information will not need to be modified.
- 5. Go to Page "2 Report 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).



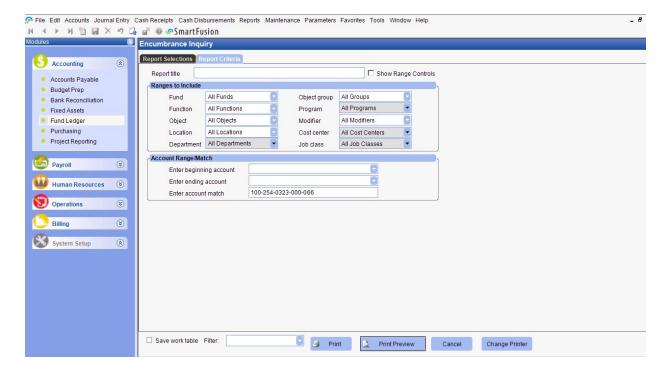
- **8.** Once the fund/account number selection has been narrowed down, click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass).
- 9. Click the "Print" icon to the left of the preview icon to print the report.



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.)



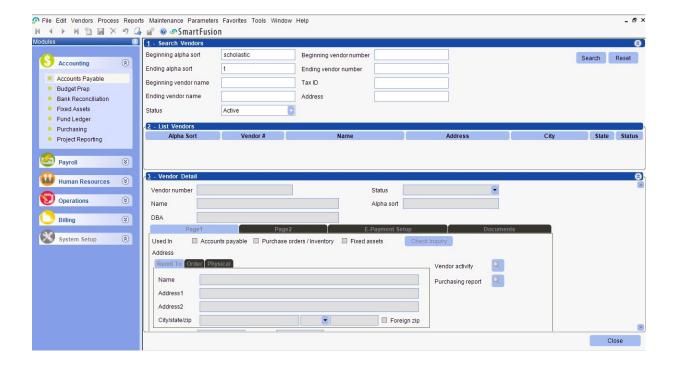
- **8.** Once the fund/account number selection has been narrowed down, click on the "Print Preview" icon in the bottom middle of the screen (magnifying glass).
- 9. Click the "Print" icon to the left of the preview icon to print the report.

ROCK HILL SCHOOL DISTRICT THREE DETAIL ENCUMBRANCE INQUIRY BY ACCOUNT NUMBER

				BUDGET	YTD AMT	ENC AMT	REMBAL
100-254-03	323-000-066 R	epairs and Main	tenance				
				600,246.95	49,209.57	23,067.72	527,969.60
DATE	PO REQ/REQ	POINVOICE	CHECK NO	VENDOR NAME/BILL TO			AMOUNT
07/01/2016	319760	182594		KW ENVIRONMENTAL I	LLC		11,800.00
07/26/2016	319760	182594	283221	KW ENVIRONMENTAL I	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 WANEMARET	T		500.00
07/05/2016	320521	183033		PALMETTO SPORTS FLO	OORS LLC		31,800.00
08/09/2016	320521	183033	284676	PALMETTO SPORTS FLO	OORS LLC		-15,811.00
1/22/2016	320521	183033	286748	PALMETTO SPORTS FLO	OORS 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
1/07/2016	320683	183183	286463	FORKLIFTS UNLIMITED	INC		-143.93
07/01/2016	320924	183422		SMART METALS RECYC	LING LLC		3,000.00
08/30/2016	320924	183422	285016	SMART METALS RECYC	LING LLC		-121.88
10/04/2016	320924	183422	285782	SMART METALS RECYC	LING LLC		-1,293.67
12/06/2016	320924	183422	287005	SMART METALS RECYC	CLING LLC		-549.72
						V-	23,067.72
				TOT	AL ENCUMBRAN	ICES :	23,067.72

14.5 Vendor Inquiry

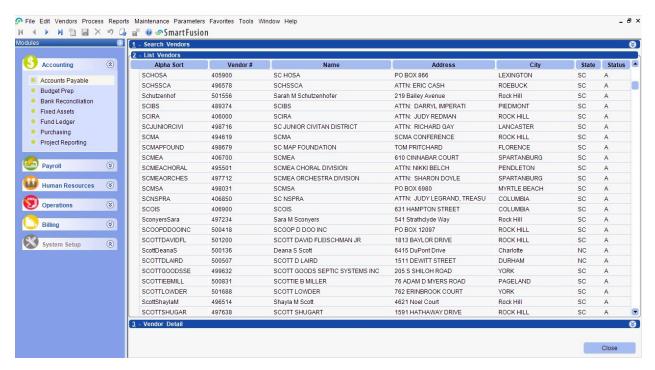
- 1. Click Accounting from the Modules Menu to display the Accounting Menu.
- **2.** Choose the Accounts Payable module.
- 3. Click Vendors from the menu bar then scroll down to select Vendor Inquiry.
- 4. In the **Beginning Alpha Sort box**, type in the first several letters of the vendor for example 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.



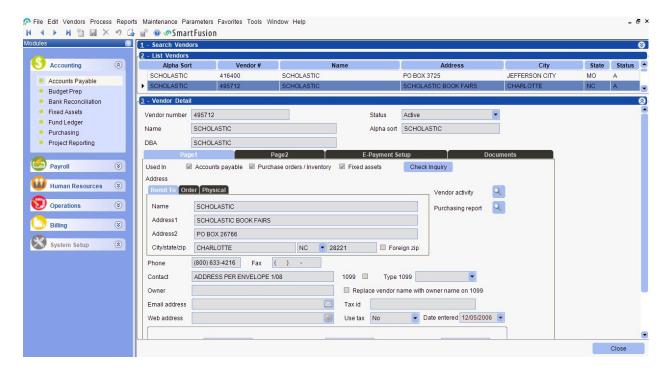
8. Expand the 3 arrows pointing upward on the right side of the screen to show more vendor choices.



9. Highlight the desired vendor by clicking on it.

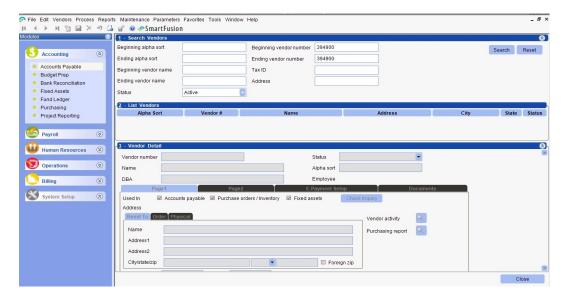


10. Click the three arrows pointing downward in the bottom right of the screen to expand the vendor detail information. Use the blue scroll bar to the right to move up and down within the page.

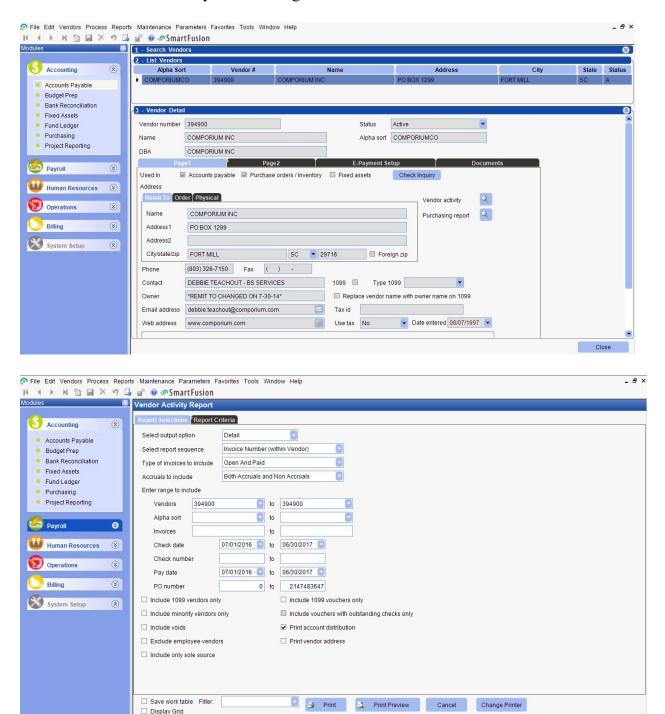


14.6 Vendor Activity Report

- 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.

FY 2016-2017

ROCK HILL SCHOOL DISTRICT THREE 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

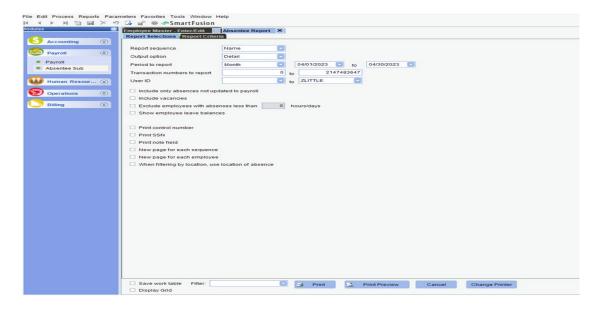
VENDORS 394900 TO 394900 PURCHASE ORDERS 0 TO 2147483647

VOUCHER NUMBER	PAY/CHECK DATE INVO	ICE NUMBER	INVOICE DATE	PONUMBER	CHECK NUMBER	INVOICE AMOUNT
	PORIUM INC	CENUMBER	DATE	FONOMBER	(803) 326-7150	AWOUNT
	07/19/2016 07/08		07/08/2016		283113	15,830.40
103377	100-254-0340-000-002	Telephone	07/00/2010	294.	1 (Car (d. Vice)	15,050.10
	100-254-0340-000-004			571.	58	
	100-254-0340-000-005	-		320.		
	100-254-0340-000-006	The state of the s		324.		
	100-254-0340-000-007	*		737.		
	100-254-0340-000-008	•		294	02	
	100-254-0340-000-014	-		309.	09	
	100-254-0340-000-016			292.	82	
	100-254-0340-000-018	The second secon		401.	90	
	100-254-0340-000-020	-		385.	37	
	100-254-0340-000-022	·		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	

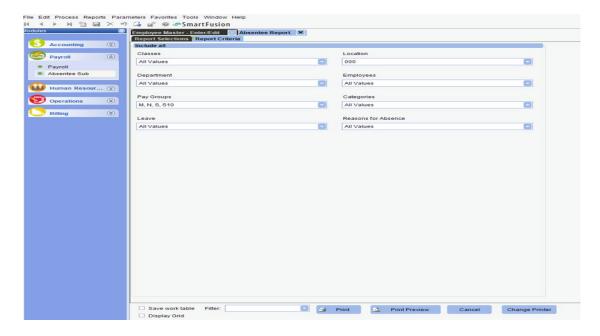
7. Click "Print" to print the report.

14.7 Payroll Absentee Report

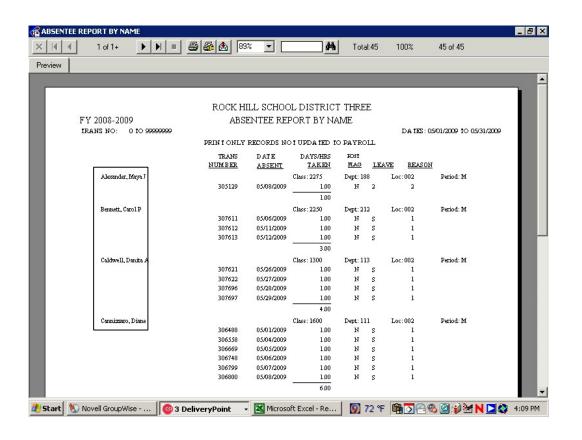
- 1. From the Modules Menu click on Payroll, scroll down to select Payroll then select Absentee Sub.
- 2. From the menu bar, click on Reports and choose Absentee Report.
- **3.** On the Report Selections Tab, next to "Period to Report" type in the desired period such as the first and last day of the 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.





South Carolina Department of Archives and History
Archives and Records Management Division
8301 Parklane Road
Columbia, SC 29223-4905

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Introduction

The Archives and Records Management Division of the State Archives has prepared these general retention and disposition schedules to give South Carolina's school districts the legal authorization to retain and dispose of records common to six departments, offices, and functions. The schedules list permanently valuable records, which should be properly protected for future use, and they also supply a timetable that will allow records custodians to regularly and legally dispose of records

of non-permanent value. In preparing the schedules, the Division consulted with various school district officials.

Purpose

The schedules are designed to:

- · give school districts uniform guidelines for the retention and disposition of common records;
- make sure school districts retain for as long as necessary the records they will need for administrative, legal, fiscal, and other uses;
- make sure school districts retain records for as long as state and federal laws, regulations, policies, and procedures require;
- promote the cost-effective management of records;
- give school districts the legal authorization they need to dispose regularly of their obsolete records.

Statutory authority

Section 30-1-90(B) of the *Code of Laws of South Carolina, 1976*, as amended, authorizes the State Archives to promulgate as state regulations, general schedules for records common to local governments. On 24 June 1994, the General Assembly approved the school district general schedules as Regulation 12-901 through 12-906.6. Additions/revisions to the school district general schedules were approved by the General Assembly as Regulation 12-901 through 12-906.16 and became effective on 23 May 2003.

Definitions of schedules

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 specifically for your school district; your school district's name will appear on these.

General Records Retention Schedules — these schedules are state regulations issued by the State Archives and are published in the Code of Laws of South Carolina 1976, as amended. 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.

Special provisions

Opting out — You may already have approved specific schedules that cover some of the same records as the general schedules. If you prefer to continue using these specific schedules, the regulations allow you to opt out of using the general schedules. The regulations will also let you opt out of using general schedules if you wish to establish new specific schedules instead.

Unique records — These general schedules do not list records that are unique to your school district. To control the retention and disposition of these, you should refer to your specific schedules. If you have no specific schedules, contact your records officer. If you do not know who your records officer is, contact Local Records Services at 803-896-6122.

Confidential and restricted records — School district records officers and records custodians should ensure that confidential records are filed, accessed, and disposed of according to federal, state, and local legal requirements.

Exceptions to minimum retention periods — These general schedules establish minimum retention periods for the official copy of your school district's 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 — These general schedules do not cover copies of records that you may have made for convenience, information, or duplication. You may destroy copies when you no longer need them.

To what type of records do these schedules apply?

The following school district departments, offices, and functions: administrative, finance, food services, payroll, personnel, and student records.

To whom do these schedules not apply?

Counties, municipalities, special purpose districts, and any quasi-governmental subdivisions. The State Archives has developed a separate general schedule for counties and municipalities.

General schedule format

Each record series listed in the general schedule is presented in the following format:

Format for School District Board Meeting Minutes Subarticle 1. Administrative

12-901.3 School District Board Meeting Minutes

A. Description: Proceedings at meetings of the School District Board. Information includes date of meeting, meeting time, meeting place, board members present, order of business, business discussed, and decisions made.

Subarticle number — This publication contains schedules for six departments/offices/functions, each with a separate subarticle number.

Regulation number and series title — The first line includes the regulation number, which is used for control, and the title most commonly used by school districts.

Part A. Description: A short statement describing the use and informational content of the record series. It helps to identify the record.

Part B. Retention: The time period indicating *the minimum length of time* that records should be retained by the office before their disposition can take place. Some records are scheduled for permanent retention because of their value; others have retention periods that vary from "until no longer needed for reference" to seventy-five years.

Explanation of micrographics terms used in retention schedules

"Microfilm Optional" — Microfilm may be substituted for the original records IF the microfilm meets state standards (see R-12-200 of the *Code of Laws of South Carolina*, 1976, as amended). Before you destroy the originals, you must submit to the State Archives and have approved a Microfilm Quality Certification for Records Disposition form.

"Permanent. Microfilm for security" — You cannot destroy the original records after microfilming.

"Permanent. Microfilm" — You must microfilm records of permanent value that are on non- permanent media like computer tape and computer printouts to preserve the information they hold. And you must submit a copy of the Microfilm Quality Certification for Records Disposition form to the State Archives for approval before you destroy the non-permanent media those records are on.

Using this schedule effectively

- Your school district records officer should coordinate all activities relating to the retention and disposition of your records and function as a liaison with the State Archives in administering the school district's records management program. If you have no school district records officer, each records custodian has these responsibilities.
- School district records officers should work with other school district staff to coordinate the regular disposition of obsolete records. Disposition should be carried out periodically at least once a year. To streamline disposition, your staff should review filing arrangements, cut off files periodically, and develop procedures to segregate inactive and obsolete files.
- Generally, non-archival records should be destroyed when the minimum retention periods have been met unless they are needed to meet specific requirements (see Section 12-901). Although you are not required to destroy records at the end of their minimum retention periods, obsolete records should not occupy expensive office and storage space.
- The titles and descriptions of record series listed in the general schedule may not reflect exactly the titles and descriptions you use. If you are not certain whether the schedule applies to a specific record in your office, please contact Local Records Services at 803-896-6122.

How to use the general schedules

- 1. Study the general schedules and compare them with your specific schedules, if you have any, to determine which schedules you will use.
- 2. Locate and examine all your records.
- 3. Match each records series with the title and description on the general schedule.
- 4. Follow the records disposition process outlined below. The process is illustrated by the flow chart on page 11.

Records disposition process

Permanent (archival) records:

Paper Records — After your permanently-valuable paper records become inactive, you should transfer them to an archival repository. Contact Local Records Services for advice on how to care for and protect your archival records.

Micrographics — If you microfilm permanent records, contact Micrographics Services at 803-896-6208 for help and information about microfilm standards.

Optical disk — If you are maintaining permanent records as digital images, special requirements apply. Contact Local Records Services at 803-896-6122 for more information.

Non-permanent records:

To destroy records according to general schedules, you must complete and forward to Local Records Services a "Report on Records Destroyed" form. A sample form is included on pages 8-9, and blank forms are available from Local Records Services. Follow the step-by-step instructions on the back of the form. Please note that both the form and the process are the same as those you use to document records disposal under your specific schedules. To help you estimate cubic footage for column 9 on the form, we have included a table of volumes on page 10.

Contacting the State Archives-When and Whom?

When?

- 1. You submit a "Report on Records Destroyed" form when destroying records covered by general and/or specific schedules.
- 2. You need to prepare or revise specific schedules.
- 3. You need help with your records management duties.

Whom?

Local Records Services 8301 Parklane Road Columbia, SC 29223-4905 Phone 803-896-6122 Fax 803-896-6138

When?

- 1. You want to substitute microfilm (Microfilm Quality Certification For Records Disposition Form) for the original records. (Note: You must have a records schedule to do this.)
- 2. You need to store security microfilm of permanently valuable records.
- 3. You want information about the processing, quality control, and duplicating services the State Archives provides.

Whom?

Micrographics Services 8301 Parklane Road Columbia, SC 29223-4905 Phone 803-896-6208 Fax 803-896-6138

ARM 11 (94)					Certified St	Purchase Orc	Paid Invoices	Banking Records	6. RECORD SERIES TITLES	5. The records lis 30-1-10 throug SIGNATURE O	South Carolina Archives & History Center Hayang & Heatt/Generations	
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					12-902.22	12-902.18	12-902.17	12-902.16	7. RECORD SERIES NUMBER	ccordance with provisions of the PUBI ed Records Retention Schedules.		1
		3 2			1995-June 2002	1995-June 2000	1991-June 1998	1990-June 1998	8. INCLUSIVE DATES	PUBLIC RÉCORDS ACT, COI	(For Archives Use) 3. DIVISION OR OFFICE Finance 4. DATE July 2, 2003	1. STATE OR LOCAL AGENCY Carolina School District 2. RECORD GROUP NUMBER
30.50					.50	8.00	10.00	12.00	9. VOLUME (Cu. Ft.)	DE OF LAWS OF SOUTI		strict
11. TOTAL CU. FT. DESTROYED				P 4	July 2, 2003	July 2, 2003	July 2, 2003	July 2, 2003	10. DATE OF DESTRUCTION	H CAROLINA, 1976, Sections		

REPORT ON RECORDS DESTROYED

Please read the instructions carefully before completing this form.

After completion, your agency must return this form to the State Archives, Records Services Branch, and retain a copy for reference to document the legal disposition of your records.

AGENCY means any state or local government entity.

This form should only be used to report the destruction of records covered under a specific Record Retention/Disposition schedule. Generally, this form should be completed by the agency records officer or authorized representative.

- 1. Enter your agency's name (Department of Health and Environmental Control) or the name of your political subdivision (Lexington County Sheriff's Office).
- 2. Leave block 2 blank. This block will be completed by SC Department of Archives and History Record Analysts upon receipt of this form by the Records Services Branch.
- 3. Enter any division or office identification which will clarify the records destroyed (Retirement System, State Law Enforcement Division).
- 4. Enter the date your agency prepares this form.
- 5. The official making the report should sign here. The approving authority must be the agency's chief administrative officer or authorized representative. In most state agencies, this authorized representative may be the agency records officer. In local agencies this authorized representative may be the manager, administrator, elected department head or other designated official.
- 6. Enter the exact record series title. Each series title should correspond to the one cited in the record retention schedule.
- 7. Enter the appropriate record series/schedule number for each record series destroyed.
- 8. Enter the earliest and latest dates covered by the records destroyed (2/1992-5/1993; or 1987-1990).
- 9. Enter the volume (in cubic feet) of records destroyed. See 11 below.
- 10. Enter the date (month and year) of destruction (3/1993; 1/1987; 12/1980).
- 11. Enter the total volume of records destroyed. Add figures entered in column 9.

TABLE OF VOLUMES

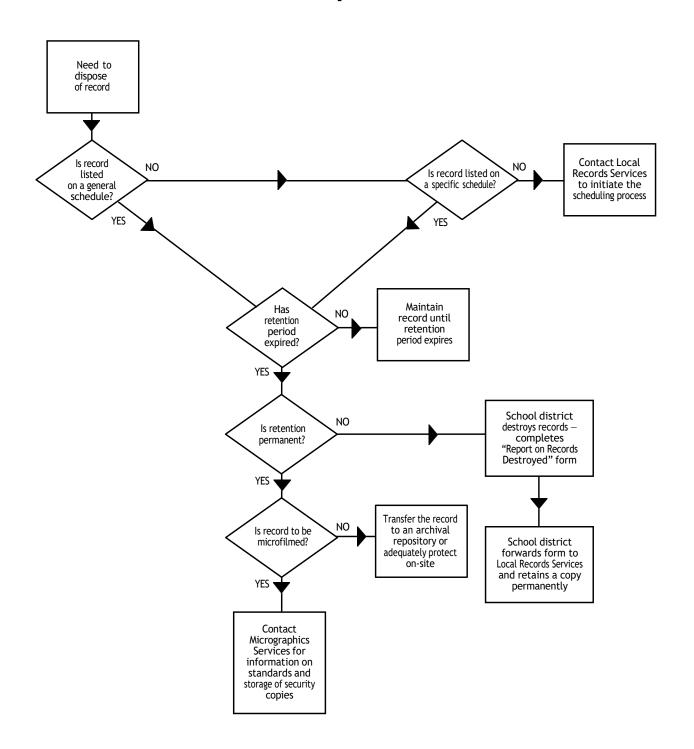
	QTY.	ITEM/SIZE	CAPACITY
A O	1	vertical letter-size file drawer	1.5 cubic feet
B	1	vertical legal-size file drawer	2.0 cubic feet
N E T S	1	lateral legal-size file drawer	2.5 cubic feet
B O X E S	1	standard Records Center box	1.0 cubic foot
S H	1	letter-size open shelf—36" long	2.0 cubic feet
E L V E S	1	legal-size open shelf—36" long	2.5 cubic feet
C	10	12" rows of 3" x 5" cards	1.0 cubic foot
RD	6	12" rows of 4" X 6" cards	1.0 cubic foot
F	4	12" rows of 5" x 8" cards	1.0 cubic foot
E S	5	14" boxes of tab cards	1.0 cubic foot

CUBIC FOOT EQUIVALENCY FORMULA LxWxH (in inches)

1728 inches

cubic feet/unit

Records Disposal Process



12-901. Introduction and general matters; application of schedules.

The following general schedules contain minimum records retention periods for the official copy of the records. These retentions and dispositions apply regardless of physical format, i.e. paper, microfilm, electronic storage, digital imaging, etc. Convenience, informational or duplicate copies are not governed by this regulation and may be destroyed when no longer needed for reference. To destroy records in accordance with this regulation, school districts must complete and submit a Report on Records Destroyed form to the Department of Archives and History after eligible records have been destroyed. These forms are available from the Department's Division of Archives and Records Management. Before disposing of public records under these general schedules, school districts should insure that the records have no further audit, legal, or fiscal value. These general schedules supersede all schedules approved previously for the same records series. However, school districts may opt out of these general schedules and request the continuing use of existing schedules or the establishment of specific retention schedules for their records when appropriate, necessary, or in order to avoid conflict with other laws or regulations.

Subarticle I. Administrative

12-901.1. School District Board Meeting Tapes

- A. Description: Cassette tape recordings of school district board meetings used in preparing the school district board minutes. Information includes date of meeting, meeting time, meeting place, board members present, order of business, business discussed and decisions made.
- B. Retention: 2 years, then destroy/re-use, provided paper copies of the minutes have been produced.

12-901.2. School Board Meeting Agenda Packets

- A. Description: Record of items submitted for the school board's consideration. Information includes date, time, and locale; order and description of proposed business.
- B. Retention: Permanent. Microfilm optional.

12-901.3. School District Board Meeting Minutes

- A. Description: Proceedings of the monthly meetings of the School District Board. Information includes date of meeting, meeting time, meeting place, board members present, order of business, business discussed, and decisions made.
- B. Retention: Permanent. Microfilm for security.

12-901.4. 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 are not limited to finance, budget, personnel, fund raising, facilities, disciplinary hearings, and curriculum and instruction.
- B. Retention: Permanent. Microfilm for security.

12-901.5. Deeds

- A. Description: Documents deeds to school property. Information includes grantor; grantee; location; description of land; monetary consideration; encumbrances; signature of grantor, notary, and witnesses; and date recorded.
- B. Retention: Permanent. Microfilm optional.

12-901.6. 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 of no further administrative value, then destroy.

12-901.7. 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: 5 years after completion of activity for which funds were used, then destroy.

12-901.8. General Correspondence And Subject Files

- A. Description: Copies of incoming and outgoing correspondence to and from the office with students, parents, businesses and other government offices and citizens; 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 fund raising 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. Microfilm optional.
- (2) General Administrative Records: 5 years, then destroy.
- (3) General Housekeeping Files: Until no longer needed for reference, then destroy.

12-901.9. 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. Microfilm for security.

12-901.10. 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, then destroy.
- (2) Other Records: 5 years, then destroy.

12-901.11. 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, then destroy.

Subarticle 2. Finance

12-902.1. General Ledgers (Superintendent's Ledgers)

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

B. Retention:

- (1) Computer Generated Ledgers: Permanent. Microfilm.
- (2) Non-Computer Generated Ledgers: Permanent. Microfilm optional.

12-902.2. Chart of Accounts

- A. Description: Format created by the Department of Education and sent to the school district for the purpose of providing a cost accounting system to satisfy legal and stewardship requirements connected with handling public funds. Information includes balance sheet accounts, revenue accounts and expenditure accounts. This information is retained permanently in the Superintendent's Ledgers as accounting code data to access ledger information.
- B. Retention: 5 years, then destroy.

12-902.3. Audit Reports

- A. Description: Printed 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. Microfilm optional.

12-902.4. Annual Budgets

- A. Description: Printed copies of annual budgets showing projected receipts and expenditures from various offices. Approved budget appropriations are listed for each department
- B. Retention: Permanent. Microfilm optional.

12-902.5. 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. Microfilm optional.

12-902.6. 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. Microfilm optional.

12-902.7. 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. Microfilm optional.
 - (2) Other Records: 3 years after completion of grant project, then destroy.

12-902.8. Fixed Assets Inventory

- A. Description: This series provides an inventory of fixed assets (office equipment and furniture, motor vehicles) for each department. Information includes school, district, item number, item description, and funding source.
- B. Retention: Until superseded, then destroy.

12-902.9. 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, then destroy.

12-902.10. 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, then destroy.

12-902.11. 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, fund raising, 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, then destroy.

12-902.12. Budget Status By Location

- A. Description: Record to inform each school of budget status. Information includes budget for expenditures, year-to-date expenditures, and budget balances.
- B. Retention: 3 years, then destroy.

12-902.13. 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, then destroy.

12-902.14. Journal Entries

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

12-902.15. 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, then destroy.

12-902.16. Banking Records

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

12-902.17. Paid Invoices

- A. Description: Filed copies of invoices submitted by various vendors supplying goods and services to the school district. These invoices are filed together with copies of the school district checks and/or claim forms containing descriptions of the items purchased. Information includes invoice: vendor name, address, date of purchase, purchase order (if any), invoice number, item(s) or service(s) purchased, amounts, total; check copy: vendor name, address, date of check, amount, check number; and claim form: date, account number(s), description of item(s), amount(s), approval signature(s).
- B. Retention: 5 years, then destroy.

12-902.18. Purchase Orders

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

12-902.19. 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, then destroy

12-902.20. Receipts (Receipt Books)

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

12-902.21. Bid File

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

12-902.22. 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, then destroy.

12-902.23. 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, athletic ticket sales form showing advanced location sales.
- B. Retention: 3 years, then destroy.

12-902.24. 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, then destroy.

12-902.25. 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, then destroy.

12-902.26. 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 number, memos, and correspondence.
- B. Retention: 3 years, then destroy.

12-902.27. Work Orders

- A. Description: Copies of work orders for services requested and subsequent services rendered. Information includes service requested, location, cause of problem, signature of department, and by whom request made.
- B. Retention: 3 years, then destroy.

Subarticle 3. Food Services

12-903.1. 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, then destroy.

12-903.2. 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 break out data.
- B. Retention: 3 years, then destroy.

Subarticle 4. Payroll

12-904.1. 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, then destroy.
 - (2) Other Payroll Registers: 1 year, then destroy.

12-904.2. 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, 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, then destroy.
 - (2) When Payroll Register is in Existence: 3 years, then destroy.

12-904.3. 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, then destroy.
 - (2) When Payroll Register is in Existence: 3 years, then destroy.

12-904.4. 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, then destroy.

12-904.5. 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, then destroy.

12-904.6. Supplemental Audit Report — Account

- A. Description: This record is created by the school district payroll department to reflect accrued employee gross by account number and is needed to show the amount of accrued salaries after the fiscal year has been completed. Information includes account number, date of report, date of transaction for accrual and total amount accrued.
- B. Retention: 3 years, then destroy.

12-904.7. 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, then destroy.

12-904.8. 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, FICA, 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, then destroy.

12-904.9. 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, then destroy.

12-904.10. W-2 Summarizations

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

12-904.11. 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, then destroy.

12-904.12. 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, then destroy.

Subarticle 5. Personnel

12-905.1. 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. Microfilm optional.

12-905.2. 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. Microfilm optional.

12-905.3. Application File (Not Hired)

- A. Description: Application forms submitted by persons applying for jobs with the school district who were not hired. Information includes name, address, education, and work experience.
- B. Retention: 2 years after rejection, then destroy.

12-905.4. Personnel Files (Active and Inactive)

- A. Description: Forms and materials relating to employees of the school district. Files include applications, salary data, professional background, contracts, evaluations, and complete employment history.
- B. Retention: 5 years after termination of employment, then destroy.

12-905.5. 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 memorandum.
- B. Retention: 5 years after termination of employment, then destroy.

12-905.6. 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 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 termination of employment, then destroy.
 - (2) Records of Applicants Not Hired: 2 years after date of rejection, then destroy.

12-905.7. 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 APT Conference Sheet, APT Schedule Sheet, APT Observation Sheet, sample teacher activity sheets, and correspondence.
- B. Retention: 2 years, then destroy.

12-905.8. 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, then destroy.

12-905.9. 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, then destroy, unless claims are pending.

12-905.10. 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, then destroy, unless claims are pending.

12-905.11. Time Sheets

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

12-905.12. Worker's Compensation Records

A. Description: Consists of case files containing records and reports generated as the result of employment related accidents involving school district employees. Information includes Reports of Accidents Involving Only Medical Attention; Physician's Report and Itemized Statement; Employer's First Report of Injury and Illness; Agreement as to Compensation; Conditional Waiver of Hearing; 60-Day Report; Status Report and Compensation Receipt; Supplemental Memorandum of Agreement As to Payment of Compensation; correspondence with South Carolina Worker's Compensation Commission, physicians, attorneys, and employees; statements from physicians; copies of internal invoices; copies of receipts and statements for the purchase

of medications; copies of purchase requisitions; copies of health insurance claim forms; copies of patient return reports; disposition forms from physicians; and handwritten notes.

- B. Retention:
 - (1) Employer's First Report of Injury: 5 years after case settlement, then transfer to employee files.
 - (2) Other Records: 5 years after case settlement, then destroy.

12-905.13. Hepatitis "B" Program/Blood Pathogens Training Files

- A. Description: Record of training in handling blood borne pathogens as mandated by state and district regulations. Identified employees are administered the Hepatitis B vaccine and documentation is given to each individual vaccinated. Information includes identification of person needing vaccine, inservice verification of all employees, vaccination consent forms, date vaccinated, blood drawn forms, participants listing, correspondence, memos, invoices, and check requisitions.
- B. Retention: 30 years after termination of employment, then destroy.

Subarticle 6. Student Records

12-906.1. 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, then destroy.
- (2) Other Records: 1 year after student's separation from school, then destroy.

12-906.2. Special Education Records (Local School District Program Scholastic Records For Handicapped Students)

- A. Description: Documents a handicapped student's participation and progress in a special education program. Information includes handicapped/psychological needs, 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 request, 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 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.)

12-906.3. 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 administrative purposes, then destroy.

12-906.4. 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, then destroy.
- (2) When Cumulative Pupil Record Files are Present: 2 years after end of the school term for which grades were recorded, then destroy.

12-906.5. 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, then destroy.
 - (2) When Cumulative Pupil Record Files are Present: 2 years after end of the school term for which grades were recorded, then destroy.

12-906.6. 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, then destroy.
 - (2) When Cumulative Pupil Record Files are Present: 2 years after end of the school term for which grades were recorded, then destroy.

12-906.7. 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, then destroy.
 - (2) Other Records: 1 year after student's separation from school, then destroy.

12-906.8. 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 administrative purposes, then destroy.

12-906.9. 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: 5 years after end of fiscal year to which the records pertain, then destroy.

12-906.10. 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 Educational Improvement Act; data for 45, 135, and 180 reports; supporting verification documentation; software back-ups; manuals; memorandum; correspondence; rosters; placement forms; attendance cards; scan sheets; daily bulletins; and alternative school documentation.
- B. Retention: 3 years, then destroy

12-906.11. 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 school, then destroy.

12-906.12. 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, then destroy.

12-906.13. 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, then destroy.

12-906.14. 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, then destroy.

12-906.15. 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, then destroy.
 - (2) Other Records: Until no longer needed for administrative purposes, then destroy.

12-906.16. Reserve Officer Training Corps (ROTC) Records

- A. Description: Summarize 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, then destroy.

South Carolina Department of Archives and History Archives & Records Management Division 8301 Parklane Road Columbia, South Carolina 29223-4905



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 September 30th 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.

Kev 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 31st). 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 September 30th. 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 31st;
- Prior to August 31st 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 September 30th (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

	Charlage Solicitation Questionnane	
•	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 ½ 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
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
T. D.		 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	 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, flavored (≤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) 100% fruit/vegetable juice diluted with water (with or without carbonation), and no added sweeteners (≤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 (≤20 fl oz) Other flavored and/or carbonated beverages (≤12 fl oz) 	
Sugar-free Chewing Gum	that are labeled to contain ≤40 calories per 8 fl oz, or ≤60 calories per 12 fl oz. 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 organiz	ration and contact:	
Name of fundraiser, date(s	s), time(s), and location(s):	
Description of food(s) bei	ng sold:	
Yes = continue.	stent with the district and/or school's local well may be an exempt fundraiser.	ness policies?
2. Will the food be sold? Yes = continue. No = no exemption	required, but check local wellness policy.	
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.		chool campus?
	n a canteen, vending machine, or school store cannot be an exempt fundraiser.	?
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.		
Yes = STOP! This	n the food service area during breakfast and/or cannot be an exempt fundraiser. I submit this form to the principal or his/her desi	
Printed name and Signatur	re of authorized organization representative	Date
Printed name and Signatur	re 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
- <u>Smart Snacks Product Calculator</u> (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 <u>KBE</u>).

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 <u>KBE</u>).

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 <u>DM</u>). 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 September 30th 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 September 30th 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

SECTION XVII – FISCAL MANAGEMENT

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.

DB 1 of 2

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.

<u>Section 59-20-90</u> - 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.

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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.

York 3/Rock Hill School District

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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.

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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, <u>2 C.F.R. § 200</u>, et seq.

York 3/Rock Hill School District

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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 York 3/Rock Hill School District

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.

<u>Section 59-71</u>-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:

<u>Section 59-20</u>-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.

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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

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

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

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:

<u>R43-172</u> - 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

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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

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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.

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Loss or Damage of Equipment

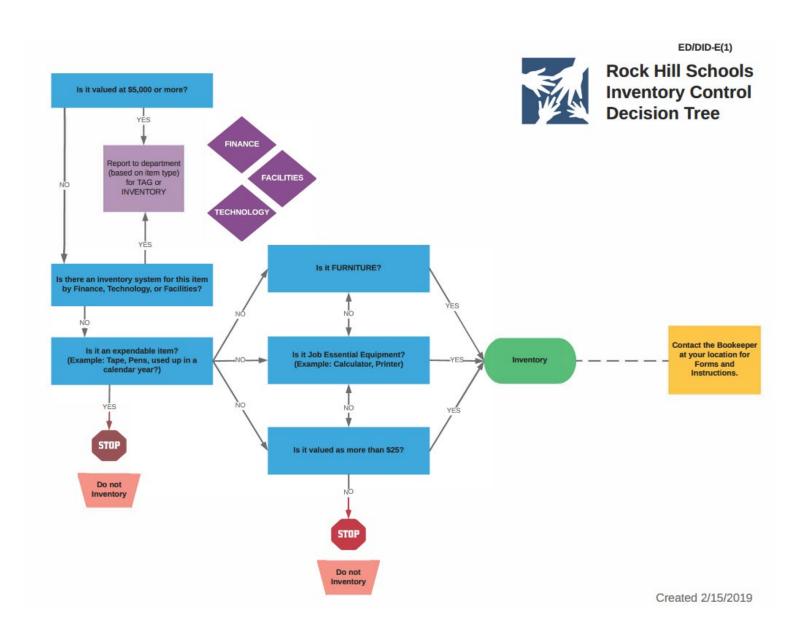
Parents/Legal guardians of minor children are responsible for all loss or damage of equipment caused by such students. Principals are authorized to make a reasonable charge for any damage to school equipment because of the negligence or carelessness of the individual student.

Issued 10/24/88; Revised 5/24/93, 1/24/94, 2/28/00, 3/25/19

York 3/Rock Hill School District

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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)	
ignature of Administrator	
	(sign)
ignature of Staff Member Checking Out Item	(sign)
Copy To: Building Administrator, Technology Director, Staf	

ED/DID-E(2) 1 of 1

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

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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.

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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:

<u>Section 11-1</u>-40 - Unlawful to contract in excess of appropriate amount and to divert current funds for payment of prior obligations.

<u>Section 59-19-290</u> - 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 <u>Title 26 of the U.S.</u> 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.

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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 preapprove 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

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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:

<u>Section 59-19-125</u> - 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.

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