

# TEACHER/STAFF INFORMATION PACKET



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## **INTRODUCTION**

It is important that school personnel be knowledgeable of the laws, policies and procedures applicable to his or her position in the school system. The information in the packet is derived from existing NC General Statutes, laws and procedures governed by the State of North Carolina and the North Carolina Department of Public Instruction. This packet has been prepared for you by the Fiscal Operations Area as a guideline for Durham Public Schools Principals, Teachers and Staff in achieving a uniform system of fiscal management for all schools.

If you have questions on any of the policies and procedures outlined in the packet, please contact your School Treasurer.

## **Policy Code: 3320      School Trips**

Legal G.S.115C-36

Adopted July 29, 1992

Last Revised November 22, 1993

Last Reviewed June 24, 2021

Prior Revised Dates

11/22/1993, 7/1/1999, 6/24/2021

The Board of Education and its staff recognize that field trips can be used as effective teaching experiences at all grade levels. To be productive, such activities must be well planned and supervised by the staff responsible. It is imperative that field trips taken during scheduled school hours be related to the instructional program. Toward this end, the Board of Education encourages the Superintendent to develop a systematic program of field trips across the grade levels.

### **3320.1 Field Trips During the School Day**

School principals have the authority to approve or deny field trips during the school day. Principals shall evaluate all field trips based on educational needs, taking into consideration safety, instructional relevance, liability, and cost including costs for activity vehicles. In addition, the staff members are to provide every effort to ensure the personal safety of the students while participating in field trips. No student shall be deprived of participation in a field trip because of inability to pay; administrators will develop procedures to assure the implementation of this provision.

Any school trip which may include student participation on rides at amusement parks, state or local fairs, or at any other place, must have a written disclaimer from the parent/guardian acknowledging his or her awareness of the nature of the trip, allowing the child to ride, and absolving Durham Public Schools of any responsibility.

The Superintendent is authorized to set additional standards for field trips during the school day.

### **3320.2 Overnight Field Trips**

The Board of Education does not approve of overnight trips for children in kindergarten through second grades. For other grades, each overnight trip must have the approval of the principal and the Superintendent or designee before parents/guardians and students are notified of the possible field trip.

The Board of Education shall be informed of all overnight trips.

### **3320.3 Non-School Sponsored Trips**

Any instructional staff member who organizes or leads a trip for students that is not sponsored by the school system must clearly inform the parents/guardians that the trip is not school-sponsored and that the school system assumes no responsibility for any aspect of the trip.

### **3320.4 Administrative Oversight**

The Superintendent is authorized to draft procedures and regulations to implement this policy, including regulations concerning supervision during field trips, safety, and emergencies.

### **Policy 5015 School Volunteers**

The board recognizes the valuable contributions that school volunteers make to the learning process and the educational goals of the school system. Instructional programs are enhanced through the contributions of students' parents, community members, and local business and industry. These volunteers contribute time, resources, and expertise that assist the school system to reach the goal of providing a sound basic education to all children.

The board encourages school administrators to notify parents of their right to take four hours of unpaid leave from their jobs every year in order to volunteer in their child's school as stated in [G.S. 95-28.3](#).

The board also encourages school administrators to develop and implement plans for utilizing school volunteers, in accordance with any rules and procedures established by the superintendent, and to assess and recognize volunteer efforts. Each principal will inform the superintendent annually of the effectiveness of the volunteer program. School volunteer programs must provide the following:

1. adequate screening of volunteers based upon the amount of contact they will have with students;
2. the requirement that volunteers comply with policy 5020, Visitors to the Schools;
3. reasonable supervision of volunteers based at least in part upon the amount of contact they will have with students; and
4. adequate training of volunteers, including familiarizing volunteers with applicable laws, board policies, administrative procedures, and school rules.

All school volunteers are expected to be professional and dependable in their volunteer activities. The principal is responsible for the volunteers at his or her school and may terminate the services of a volunteer if appropriate.

Legal References: [G.S. 115C-36](#), [-47](#), [-203 to -209.1](#)

Cross References: Parental Involvement (policy [1310/4002](#)), Visitors to the  
Schools (policy 5020) Adopted: August 27, 2020  
Durham Public Schools Board Of Education Policy Manual

## **Policy Code: 6401/9100 Ethics and the Purchasing Function**

### Legal

2 C.F.R. 200.318(c); 47 C.F.R. 54.503; FCC Sixth Report and Order 10-175; G.S. 14-234, -234.1; 133-32, -33; Attorney General Opinion requested by L.W. Lamar regarding G.S. 133-32, the Applicability to Attorneys and Law Firms Providing Professional Services to Local Boards of Education, dated May 13, 1993

### Cross References

Prohibition Against Retaliation (policy 1760/7280), Board Member Conflict of Interest (policy 2121), Bidders' List (policy 6441/9121), Employee Conflict of Interest (policy 7730), Federal Grant Administration (policy 8305)

The Board is committed to conducting the purchasing function in an ethical manner and in compliance with state and federal laws and regulations. The board expects all employees who are directly or indirectly involved in any aspect of the purchasing function to be aware of and comply with all current state and federal laws and regulations as these standards apply to the school system's purchasing activities.

Employees directly or indirectly involved in any aspect of the school system's procurement, purchasing, and/or contracting process for apparatus, materials, equipment, supplies, services, real property, or construction or repair projects, regardless of source of funds, must adhere to the following standards of conduct and those established in policies 7730, Employee Conflict of Interest, and 8305, Federal Grant Administration.

1. Employees are expected to make all purchasing-related decisions in a neutral and objective way based on what is in the best interest of the school system and not in consideration of actual or potential personal benefit.
2. Employees shall not participate, directly or indirectly, in making or administering any contract from which they will obtain a direct benefit, unless an exception is allowed pursuant to law.

An employee obtains a direct benefit when the employee or his or her spouse will receive income, commission, or property under the contract or the employee or spouse has more than a 10 percent interest in an entity that is a party to the contract. See G.S. 14-234 and policy 7730, Employee Conflict of Interest.

Participation in making or administering a contract includes, but is not limited to, participating in the development of specifications or contract terms; obtaining or



reviewing bids; preparation or award of the contract; and having the authority to make decisions about, interpret, or oversee the contract.

3. Employees shall not participate, directly or indirectly, in the selection, award, or administration of a contract supported in whole or part by a federal grant or award if the employee has a real or apparent conflict of interest. See 2 C.F.R. 200.318 and policy 8305, Federal Grant Administration.

A real or apparent conflict exists when the employee, his or her immediate family member or partner, or an organization which employs or is about to employ any of those individuals, has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. For purposes of this subsection, a “financial interest” means a financial interest which comprises more than five percent of the equity of the firm or business or more than five percent of the assets of the economic interest in indebtedness. It does not include an ownership interest held through a fiduciary, such as a mutual fund or blind trust, where the individual or individual’s employer has no control over the selection of holdings.

4. Employees shall not influence or attempt to influence any person involved in making or administering a contract from which the employee will obtain a direct benefit as described in paragraph 2, above.

5. Employees shall not solicit or receive any gift, favor, reward, service, or promise of reward, including a promise of future employment, in exchange for recommending, influencing, or attempting to influence the award of a contract by the school system.

6. Employees shall notify the superintendent or designee in writing if they have an actual or potential conflict of interest under this policy or applicable state or federal law that would disqualify them from performing any aspect of their job responsibilities.

7. Employees shall not solicit or accept trips, meals, gratuities, gifts, favors, or anything of monetary value from current or recent (within the past year) contractors, subcontractors, or suppliers, or any persons or entities that foreseeably may bid on a contract in the future, unless the item is an unsolicited gift of nominal value (\$50 or less), and is one of the following: an advertising item or souvenir [that is widely distributed](#); an honorarium for participating in a meeting; a meal provided at a banquet; or other item that is clearly permitted by state and federal law. Multiple permitted items from a single contractor

may not exceed an aggregate value of \$100 in a twelve-month period. This prohibition does not apply to district staff serving as chaperones for school field trips, see policy 7730, Employee Conflict of Interest.

Employees shall inform existing and potential contractors, subcontractors, and suppliers about these restrictions.

8. Employees shall not solicit or accept any gift from a current or potential provider of E-rate services or products in violation of applicable federal E-rate program gifting rules.
  
9. Employees shall not divulge confidential information to any unauthorized person. Confidential information includes, but is not limited to (1) the school system's cost estimate for any public contract, prior to bidding or completion of other competitive purchasing processes; and (2) the identity of contractors who have obtained proposals for bid purposes for a public contract, until the bids are opened in public and recorded in the board minutes.
  
10. An employee shall not misuse information in violation of G.S. 14-234.1. Specifically, an employee shall not, in contemplation of the employee's own official action or that of the board or others acting on behalf of the school system, or in reliance on information known to the employee in his or her official capacity and not made public, to:
  - a. acquire a financial interest in any property, transaction, or enterprise;
  
  - b. gain a financial benefit that may be affected by the information or contemplated action; or
  
  - c. intentionally aid another to acquire a financial interest or gain a financial benefit from the information or contemplated action.

The superintendent or designee shall ensure that all affected personnel are aware of board policy requirements and applicable laws. Any individual aware of any violation of this policy, policy 2121, Board Member Conflict of Interest, policy 7730, Employee Conflict of Interest, the conflict of interest provisions of policy 8305, Federal Grant Administration, or applicable

conflict of interest laws shall report such violation in accordance with policy 1760/7280, Prohibition Against Retaliation. Employees who violate this policy, policy 2121, policy 7730, or the conflict of interest provisions of policy 8305, will be subject to disciplinary action.

## Policy Code: 6421 Preaudit and Disbursement Certifications

Except as otherwise provided by law, no obligation may be incurred by the school system unless the budget resolution includes an appropriation authorizing the obligation and an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current fiscal year.

An obligation incurred in violation of the requirements of state law as specified in this policy is invalid and may not be enforced. The finance officer shall establish procedures in accordance with any rules adopted by the Local Government Commission to assure compliance with statutory requirements and this policy.

### A. Preaudit Certification

If an obligation is reduced to a written contract or written agreement requiring the payment of money, or is evidenced by a purchase order for supplies and materials, the written contract, agreement, or purchase order will include on its face a certificate stating that the instrument has been preaudited to assure compliance with state law. The finance officer shall sign the certificate, which will take substantially the following form:

This instrument has been preaudited in the manner required by the School Budget and Fiscal Control Act.

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*(date)*

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*(signature of finance officer)*

### B. Disbursement Certification

The board authorizes bills, invoices, salaries, and other claims to be paid by check or draft on an official depository; bank wire transfer from an official depository; electronic payment or an electronic funds transfer originated by the school system through an official depository; or warrant on the State Treasurer. Any check or draft on an official depository will bear on its face a certificate signed by the finance officer (or signed by a designated board member if the board approves a claim that was disapproved by the finance officer). The certificate will take substantially the following form:

This disbursement has been approved as required by the School Budget and Fiscal Control Act.

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*(signature of finance officer)*

### C. Exceptions to the Certification Requirements

No preaudit or disbursement certificate is required for (1) an obligation, or a document related to the obligation, that has been approved by the Local Government Commission; (2) payroll expenditures, including employee benefits; or (3) electronic payments made in compliance with rules adopted by the Local

Government Commission. Legal References: [G.S. 115C-441](#); [20 N.C.A.C. 03.0409](#),

[20 N.C.A.C. 03.0410](#)

Cross References: Contracts with the Board (policy [6420](#)), Budget Resolution (policy [8110](#)), School Finance Officer (policy [8510](#))

Adopted: August 27, 2020

Durham Public Schools Board Of Education Policy Manual

## **Policy Code: 7650          Employee Travel And Other Expense Reimbursement**

The board may reimburse employees for reasonable and necessary travel and other expenses incurred while performing school system business. All employee requests for reimbursement for travel or other expenses are subject to this policy. The superintendent and finance officer are responsible for developing and disseminating forms for requesting travel and other expense reimbursement, for maintaining and disseminating current information concerning applicable reimbursement rates, and for establishing any procedures or regulations necessary to implement this policy.

### **A.EMPLOYEE RESPONSIBILITY FOR CONTROLLING TRAVEL EXPENSES**

The board intends that its employees who are required to travel do so in reasonable comfort. All employees traveling on school system business are expected to exercise good judgment in distinguishing between reasonable comfort and extravagance and to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Reimbursement will not be approved for excess costs or additional expenses that are for the convenience or personal preference of the employee. Unless specifically approved by the board in advance, unauthorized expenses include, but are not limited to, alcohol or tobacco, entertainment activities (e.g., sporting events, pay TV, movies), personal services (e.g., spa, laundry), personal items (e.g., toiletries, magazines, souvenirs), supplemental insurance on rental cars, fines for traffic violations, and meals, lodging, or other expenses for spouses, children, guests, or pets. Employees are responsible for being aware of applicable reimbursement rates and any other limitations established by the superintendent or finance officer prior to travel.

### **B.APPROVAL FOR TRAVEL**

Out-of-county travel by any employee except the superintendent must receive prior written approval of the employee's supervisor on the designated travel authorization form. Out-of-state travel also requires the superintendent's prior written approval. The superintendent's travel, whether out-of-county or out-of-state, must receive prior approval from the board chair on the designated travel authorization form. The request for approval must include an estimate of the anticipated cost of the travel and related expenses. Travel requests that exceed the amount budgeted for such purposes will be denied.

### **C.REIMBURSEMENT FOR TRAVEL EXPENSES**

Employees may request reimbursement of actual expenses for mileage, meals, lodging, and other business-related expenses, such as conference registration fees and parking fees, incurred on approved trips for official school system business. Travel that does not directly benefit the school system is not reimbursable.

The reimbursement rates for mileage, meals, lodging, and other travel expenses will be in accordance with those established for state employees. Reimbursements will not exceed the annual budget allocated to the respective employee or department. All reimbursements are contingent upon funds available.

All claims for reimbursement of travel expenses must (1) include a copy of the approved travel request form; (2) be in writing, itemized, and supported with original receipts, except that no receipt is required for meals that will be reimbursed at the state-approved flat rates; (3) document the official school business purpose for which the expenses were incurred; (4) include a copy of the agenda if the travel was to a conference, meeting, or similar event; (5) be signed by the employee; and (6) be approved by the employee's supervisor, or in the case of the superintendent, by the board chair. If reimbursement is to be paid from federal funds, documentation of the business purpose must include the reason the claimant's travel is necessary to the federal program. All claims must be submitted in accordance with any additional requirements, procedures, or deadlines established by the superintendent or finance officer.

In extenuating circumstances, such as when lodging is not reasonably available at the state-approved rate, authorization for reasonable costs in excess of the state-approved rates may be approved by the employee's supervisor and the superintendent or designee, or in the case of the superintendent, by the board chair.

#### **D. ADVANCEMENT OF TRAVEL EXPENSES**

The board discourages providing an advance travel allowance to employees. In extraordinary circumstances, an advancement of funds not to exceed the estimated travel expense with a limit of \$500 for an approved trip may be made to an employee provided the employee makes a written request no later than one month prior to the departure date. The request must be approved by the employee's supervisor and the superintendent or designee except that advances for the superintendent must be approved by the board chair. The advance will be forwarded to the employee no sooner than five working days before the scheduled departure date.

Funds advanced may be used only for expenses that are otherwise reimbursable and documented in accordance with this policy. Upon return from the trip, the employee must provide a reconciliation of the actual expenses incurred as compared to the amount

advanced in accordance with procedures and any applicable deadline established by the finance officer. The employee shall be responsible for returning any funds advanced in excess of the employee's documented reimbursable trip expenses.

An employee who fails to file a complete reconciliation by the applicable deadline or who does not return travel funds owed to the school system may be subject to disciplinary action and/or to recovery actions for the amount owed.

#### **E. CANCELLED TRIPS**

If an employee cancels a trip for which (1) a travel advance has been extended, (2) trip-related expenses have been prepaid by the school system, or (3) a penalty or charge resulting from the cancellation is incurred, the employee is responsible for reimbursing the school system for all funds advanced or expended by the school system as a result of the cancellation unless otherwise approved by the superintendent or designee. Failure to reimburse the school system as required may result in disciplinary action and/or actions to recover the amounts owed.

#### **F. MILEAGE REIMBURSEMENT FOR USE OF PERSONAL VEHICLE**

Employees who use their personal vehicle to travel in the performance of their official job duties will be reimbursed at the rate for state employees for mileage incurred when traveling for job-related activities, subject to budgetary limitations. The superintendent may establish criteria for determining which employees are eligible for this mileage reimbursement. Mileage reimbursements will be measured from the closer of your regular place of employment or point of departure to your destination (and return).

Mileage reimbursement requests for all employees except the superintendent must be approved by the employee's immediate supervisor and submitted as directed by the finance officer or superintendent. The superintendent's mileage reimbursement requests must be approved by the board chair and submitted to the finance officer at least quarterly.

#### **G. REIMBURSEMENT OF OTHER BUSINESS EXPENSES**

Employees purchasing merchandise or other items on behalf of the school system with personal funds must have prior approval of their supervisor and may be reimbursed for reasonable costs, up to a limit of \$50. Expenses of greater than \$50 must be approved in advance by the superintendent or designee, or in the case of the superintendent, by the



board chair. Requests for reimbursement must follow the procedures established by the finance officer. All requests for reimbursement must be accompanied by a statement of the business purpose for the expense and a detailed receipt. Employees who are authorized to use school system procurement cards will not be reimbursed for purchases made using personal funds without prior approval of the superintendent or designee.

#### **H. RESPONSIBILITY FOR MONITORING COMPLIANCE WITH THIS POLICY**

The superintendent is responsible for monitoring employee compliance with this policy. The superintendent's expenditures for travel and other expenses will be reviewed at least quarterly by the board chair.

Legal References: G.S. 115C-36, -47(21), 138-6; 2 C.F.R. 200.474

Cross References: Board Member Compensation and Expenses (policy 2130)

Other References: *North Carolina Budget Manual*, Section 5 (Office of State Budget and Management), available at <https://www.osbm.nc.gov/library>

Adopted:

## **Policy Code: 8220 Gifts and Bequests**

The board encourages individuals and organizations to consider making a donation of real property, personal property, or funds to the school system. Donations, whether in the form of a gift or a bequest, foster community support for the schools and improve the school system for the benefit of students and others. As an expression of the board's gratitude, the superintendent may recognize donors as appropriate.

### **A. Suitability of Donations**

The superintendent or designee shall evaluate any donation offer in order to determine whether the donation is suitable for the school or the school system. Donations may not conflict with the school system's educational mission. In determining the suitability of a donation intended to benefit any program that is appropriately segregated by gender, such as a school athletic program, the superintendent or designee must consider equity and Title IX issues in relation to overall funding and opportunities for participation.

Donations of real or personal property will be accepted only if the donor can demonstrate that he or she has clear and free title to the property. The superintendent or designee also must consider any safety hazards associated with gifts of real or personal property. Donations must not impose any undue financial burden or obligation on the school system. Any donation that includes advertisements must be consistent with policy 5240, Advertising in the Schools, and the food and beverage marketing requirements of policy 6140, Student Wellness.

For computer equipment or other technological resources, the superintendent or designee shall ensure that such items are compatible with minimum hardware and software standards set by the technology director. Any donation from an E-rate service provider must comply with gift rules applicable to federal agencies.

### **B. Accepting Donations**

Upon receiving any offer of a donation to the school, a principal must give the superintendent or designee written notification that states the nature of the donation and the purpose for which it is donated. The principal has the authority to accept a donation to the school of less than \$5,000. The superintendent shall establish any procedures necessary to develop an efficient and effective process for principals and other building-level staff to accept donations.

The superintendent may accept any donation on behalf of the board. The superintendent shall promptly notify the board of an accepted donation of more than \$5,000. The superintendent shall report donations of \$5,000 or less to the board on a quarterly basis. The board reserves the right to determine in each particular case the appropriateness of a donation and may accept or reject a donation as the board sees fit.

### **C. Use of a Donation**

Unless otherwise specified in a written agreement approved by the superintendent or designee, any accepted donation becomes the permanent property of the school system. Anything purchased with donated funds, including funds raised through a crowdfunding campaign, project, or platform, become the property of the school system, and the title to such property vests in the board. If the board at any time determines that property donated, or acquired with donated funds, is unnecessary or undesirable for public school purposes, the board may dispose of such property in accordance with state law.

The board reserves the right to utilize the donation as it deems appropriate. Any donation constituting revenues will be deposited in the proper account. The specific manner in which donated funds are expended for a designated purpose will be determined under the direction of the superintendent. The board has no responsibility and makes no promises to continue any program initiated with donor contributions once the donated funds are expended.

Before installation of major donations that will become a permanent part of the school facility or grounds, such as playground equipment, bleachers, scoreboards, outdoor lights, or fences, the superintendent or designee must approve the design, location, and construction material.

Legal References: [47 C.F.R. 54.503](#); FCC Sixth Report and Order 10-175; [G.S. 115C, art. 35](#); [115C-36, -47, -518](#)

Cross References: Technology in the Educational Program (policy [3220](#)), Advertising in the Schools (policy 5240), Student Wellness (policy 6140), Crowdfunding on Behalf of the School System (policy 7360/8225)

Adopted: August 27, 2020

Durham Public Schools Board of Education Policy Manual

## **Policy Code: 8225/7360 Crowdfunding On Behalf Of The School System**

Legal

7 C.F.R. 210.11; G.S. 115C-36, -47; The School Budget and Fiscal Control Act, G.S. 115C, art. 31

Cross References

Technology in the Educational Program (policy 3220), Parent Organizations (policy 5010), Collections and Solicitations (policy 5220), Student Wellness (policy 6140), Ethics and the Purchasing Function (policy 6401/9100), Grants and Funding for Special Projects (policy 8210), Gifts and Bequests (policy 8220), Fixed Assets Inventory (policy 8350), Individual School Accounts (policy 8410)

Adopted

November 19, 2020

Last Revised

November 19, 2020

For purposes of this policy, crowdfunding is the practice of using online sites to solicit donations, whether monetary or in-kind, on behalf of the school system. A crowdfunding campaign is considered to be on behalf of the school system if it uses imagery or language that would lead a reasonable person to believe that (1) the school system is associated with the campaign or (2) the campaign has the purpose or effect of providing resources or a benefit to the school system.

The board recognizes that crowdfunding campaigns are increasingly being used by employees to fund specific projects or programs. By aggregating donations from a broad and potentially diverse group of donors, crowdfunding has the potential to provide additional revenue and resources to classrooms and programs. Crowdfunding also has the potential to promote morale among employees by rewarding hard work and dedication.

Despite the positive aspects of crowdfunding, the unregulated use of the practice can subject the school system and the employee engaging in crowdfunding to potentially significant legal liability. The purpose of this policy is to establish a balanced approach that regulates and provides parameters for crowdfunding on behalf of the school system.

Parent organizations engaging in fundraising are subject to policy [5010](#), Parent Organizations, and are exempt from this policy. The board reserves the right to designate additional groups or individuals as exempt from this policy.

### **A. Unapproved Crowdfunding Prohibited**

Crowdfunding on behalf of the school system is prohibited unless undertaken by an employee with prior written approval under this policy. No action towards initiating a crowdfunding campaign on behalf of the school system may be taken until the campaign is approved in writing pursuant to this policy.

No employee or student will be compelled to initiate or participate in a crowdfunding campaign on behalf of the school system. Students are permitted to participate in publicizing an employee's approved crowdfunding campaign but are prohibited from

otherwise engaging in crowdfunding on behalf of the school system. Employees or students who participate in crowdfunding on behalf of the school system are acting in their capacity as employees or students and are subject to all rules governing employee and student conduct.

Except in furtherance of an approved campaign, employees are prohibited from doing any of the following as part of a crowdfunding campaign: identifying as an employee of or stating an association with the school system; using a school system email address, school name, logo, or mascot; or linking to or referencing any school website, social media site, platform, or account associated with the school system.

Approved crowdfunding campaigns will operate in compliance with all laws and other board policies and regulations, including policies [6401/9100](#), Ethics and the Purchasing Function; [8210](#), Grants and Funding for Special Projects; and [8220](#), Gifts and Bequests, except as otherwise provided in this policy.

### **B. Approval Request Form**

An employee seeking approval of a crowdfunding campaign shall provide the following information on a form designated for this purpose (hereinafter referred to as the “approval request form”):

1. the employee’s name, job title, school, and email address;
2. the approved crowdfunding website to be used;
3. the nature and quantity or amount of donations being requested;
4. the classroom, program, or activity to be benefitted and the educational purpose to be served;
5. the exact language that will be used in the crowdfunding campaign, as well as any graphics that will be included;
6. the start and end dates of the crowdfunding campaign; and
7. a statement of recognition by the requester that any proceeds of the campaign are school property.

The approval request form will be made available in school offices and on the school system’s website.

### **C. Process for Approval of Requests**

Notwithstanding anything to the contrary in policy [8220](#), Gifts and Bequests, the terms of this section control the approval of proposed online crowdfunding campaigns.

1. Review by the Principal

To be eligible for approval under this policy, employees must submit in writing a fully completed approval request form to the principal. The principal has authority to approve proposed campaigns seeking a dollar value up to \$5,000.00. Regardless of the amount sought to be donated, the principal has authority to deny a proposed campaign because the campaign is not in compliance with the requirements of this policy or because, in the judgment of the principal, the proposed campaign would produce unacceptable inequity in the educational environment.

If a proposed campaign seeks a dollar value in excess of \$5,000.00, and the principal believes that the proposed campaign is in compliance with the requirements of this

policy and should be accepted, the principal shall refer the proposed campaign to the superintendent or designee.

## 2. Review by the Superintendent

The superintendent or designee shall review referred approval request forms and seek additional information about proposed campaigns as appropriate. The superintendent or designee has authority to approve proposed campaigns seeking a dollar value up to \$25,000.00. Regardless of the amount sought to be donated, the superintendent or designee may deny a referred campaign because the campaign is not in compliance with the requirements of this policy or because, in the judgment of the superintendent or designee, the proposed campaign would produce unacceptable inequity in the educational environment.

If a proposed campaign seeks a dollar value in excess of \$25,000.00, and the superintendent or designee believes that the proposed campaign is in compliance with the requirements of this policy and should be accepted, the superintendent or designee shall refer the proposed campaign to the board.

## 3. Review by the Board

Only the board has the authority to approve a campaign that seeks a dollar value in excess of \$25,000.00. After considering the superintendent's or designee's recommendation, the board will decide whether to approve the proposed campaign.

### **D. Requirements for Approved Requests**

Crowdfunding requests will not be approved unless the proposed campaign:

1. meets all requirements of board policy and any applicable administrative regulations, and is consistent with the requirements of Title IX, FERPA, the IDEA, and any other applicable laws;
2. uses a crowdfunding site that has been approved by the superintendent pursuant to Section E;
3. is consistent with the school system's approved curriculum;
4. does not solicit funds for items or projects that are religious or political in nature or that have a religious or political purpose;
5. seeks donations that are compatible with the school system's technology, as confirmed by the technology director;
6. has a specific, pre-determined beginning and ending date;
7. does not disparage the school system or any of its buildings, programs, representatives, employees, or students;

8. does not include pictures or the identifying or confidential information of any school system student, unless specifically approved by the student's parent or guardian in writing and attached to the approval request form;
9. furthers the educational mission of the school and is not used for the unrelated personal gain of any individual;
10. does not result in donations being delivered directly to the requester;
11. is not contingent on the school system matching funds or making any expenditure;
12. does not request food or beverage items inconsistent with Smart Snack Standards, Section C of Policy [6140](#), Student Wellness, or nutrition standards set by the school system or school; and
13. does not suggest or state that the donation sought is required for or integral to a student's special education program, a student's ability to achieve that student's IEP goals, or the participation of students with disabilities in any school program.

Any crowdfunding campaign that does not fully comply with the requirements of this policy is prohibited. It is the responsibility of the employee implementing an approved crowdfunding campaign to ensure that all applicable policies, regulations, and laws, including the requirements of the crowdfunding site, are followed.

The school system reserves the right to terminate any approved crowdfunding campaign or refuse any donation for any reason and at any time, including if it believes the donation was acquired in violation of board policy, regulation, or other law.

#### **E. Approved Crowdfunding Sites**

The superintendent or designee shall create a list of approved crowdfunding sites. All approved crowdfunding sites must (1) be operated by an entity with no known significant history of fraud, unlawful activity, financial mismanagement, or other misconduct and (2) have a policy requiring all donations on behalf of the school system to go directly to the school system. The superintendent or designee shall encourage the use of sites that are focused on K-12 education.

If no site meets these requirements or the superintendent or designee does not approve any sites, no crowdfunding requests will be approved.

#### **F. Processing and Allocating Donations**

All monetary donations will be made payable to and deposited in an individual school account where the employee is associated. If the monetary donation involves the electronic transfer of funds, the principal shall ensure that the transfer is made properly and in accordance with acceptable standards of practice. All in-kind donations must be inventoried in accordance with policy [8350](#), Fixed Assets Inventory, by the individual

school where the employee is associated. The school finance officer shall ensure that all donations are processed in a manner consistent with the School Budget and Fiscal Control Act and any other applicable law.

All donations, regardless of their form, obtained through crowdfunding on behalf of the school system are school property. As a general matter, the employee who completed an approved crowdfunding campaign should be given preference in the use of the donations obtained. Employees shall only use donations from a crowdfunding campaign for the approved purpose stated in the campaign. The school system reserves the right to transfer donations to a different use at the board's discretion.

### **G. Recordkeeping**

After donations obtained through an approved crowdfunding campaign have been utilized, the employee must file a written report with the principal detailing how the donations were used and how students benefited.

Other Resources: *Crowdfunding in K-12: Developing a Vision that Informs Policy*, EdSurge Research (2019), available at <https://www.edsurge.com/research/reports/crowdfunding-in-k-12-developing-a-vision-that-informs-policy>; Dave Yost, *Special Report on Crowdfunding Classrooms*, Office of the Ohio Auditor of State (July 11, 2018), available at <https://www.ohioauditor.gov/publications/2018%20crowdfunding%20report%20FINAL.pdf>; *Crowdfunding in K-12 Education*, National School Boards Association (April 2018), available at <https://www.nsba.org/newsroom/american-school-board-journal/asbj-april-2018/online-only-crowdfunding-k-12-education>



## **Policy 8300 Fiscal Management Standards**

In recognition of the trust and responsibility placed with the board to manage financial resources for the local educational program, the board establishes the following standards.

1. The board and all employees of the school system will manage and use available funds efficiently and effectively to meet the goals of the local board and State.
2. Effective accounting, financial reporting, financial management control systems, and other internal controls will be designed, maintained, and reviewed on a regular basis and at a minimum of every three years to (a) enable the board and school system to have access to accurate, reliable, and relevant data; (b) provide assurance that school system obligations are paid in a timely manner and that accounts are not overspent; (c) provide assurance that funds and records are safeguarded at all times; and (d) permit audits and periodic reports adequate to show that those in charge have handled funds within legal requirements and in accordance with board policy.
3. The superintendent and finance officer shall keep the board sufficiently informed regarding the budget through periodic financial statements showing the financial condition of the school system, other periodic reports, and any other appropriate means so that the board can deliberate upon and evaluate the budget.
4. No moneys will be expended, regardless of the source (including moneys derived from federal, state, local, or private sources), except in accordance with the board's budget resolution or amendments to the budget resolution. The superintendent is authorized to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by board resolution or state or federal law or regulation. Any such transfers must be reported to the board at its next regular meeting and recorded in the minutes.
5. All receipts and disbursements shall be accounted for according to generally accepted accounting principles for governmental entities. The board encourages staff to obtain training and certification in North Carolina school and local government financing and purchasing.
6. Each employee responsible for handling school system funds or funds of individual schools shall comply with all applicable state and federal laws and regulations, board policies, administrative procedures, and any applicable procedures, requirements, or guidelines established by the finance officer.
7. Principals and school improvement teams must be familiar with state and local board requirements related to managing and using fiscal resources and must comply with these requirements in developing and implementing school improvement plans.

Legal References: [G.S. 115C-105.25](#), [-425](#), [-433](#)

Cross References:  
Adopted: August 27, 2020  
Durham Public Schools Board of Education Policy Manual

## **Policy Code: 8310 Annual Independent Audit**

The accounts of the school system and the individual schools will be audited as soon as possible after the close of each fiscal year by an independent, qualified auditor. The auditor will be selected by the board, and the terms and conditions will be specified in a written contract. The auditor will report directly to the board. The finance officer shall solicit bids for a new auditing firm every five years, at a minimum, but may solicit bids more frequently if it is determined that this is in the best interest of the school system.

The superintendent shall assist the board in providing for an annual independent audit that meets all requirements as provided by [G.S. 115C-447](#) and any other relevant statute. All employees and agents of the school system having custody of public money or responsibility for keeping records of public financial or fiscal affairs shall produce all books and records requested by the auditor and provide any information relating to fiscal affairs requested by the auditor. Any employee who fails to cooperate may be subject to disciplinary action, up to and including dismissal, and also may be found guilty of criminal conduct.

The superintendent shall act on the auditor's recommendations from the previous year's audit, address and correct these recommendations prior to the end of the fiscal year in which the audit is presented to the board, and report such corrections to the board.

Legal References: [G.S. 115C-447](#)

Cross References: Professional Employees: Demotion and Dismissal (policy [7930](#)), Classified Personnel: Suspension and Dismissal (policy [7940](#))

Adopted: August 27, 2020

Revised: September 10, 2020

Durham Public Schools Board Of Education Policy Manual

## **Policy Code: 8325 Daily Deposits**

Except as otherwise provided by law, all monies collected or received by an officer, employee, or agent of the school system or an individual school must be deposited in accordance with this policy. Each officer, employee, and agent of the school system or individual school whose duty it is to collect or receive any taxes or other monies shall ensure such collections and receipts are deposited daily. However, if the amount on hand is less than \$100, daily deposits are encouraged but are not required. Regardless of the amount on hand, all funds must be deposited at the end of each school week and on the last business day of each month. All deposits must be made with the finance officer or designee or in an official depository.

Deposits in an official depository must be reported immediately to the finance officer or individual school treasurer by means of a duplicate deposit ticket.

Unless not feasible in a particular circumstance, the finance officer shall provide for sufficient segregation of duties to ensure that the individual making a deposit is not the same individual who collects, prepares, and/or records the deposit. All moneys collected, but not promptly deposited shall be kept in a secured drawer, cabinet, or safe with access limited to an authorized officer, employee, or agent. Authorized individuals shall be kept to the minimum necessary to achieve adequate internal controls and segregation of duties as determined appropriate by the finance officer.

The finance officer may at any time audit the accounts of any officer, employee, or agent who collects or receives any taxes or other monies and may prescribe the form and detail of these accounts. The accounts of such an officer, employee, or agent must be audited at least annually.

Legal Reference: G.S.115C-445

Cross References

Adopted: August 27, 2020

Durham Public Schools Board Of Education Policy Manual

## **Policy Code: 8410 Individual School Accounts**

The Board authorizes the maintenance of appropriate individual school accounts.

All employees and volunteers who handle checks, receipts, deposits, money, or financial records related to the individual school accounts are expected to be familiar with applicable laws and board policies.

The principal is responsible for the proper administration of financial activities of the school in accordance with provisions of law and appropriate accounting practices and procedures. The school treasurer shall perform duties as provided in board policy [8520](#), School Treasurer.

The finance officer shall establish procedures necessary to help ensure that all funds are handled in accordance with law, board policy, and standards for accounting.

All accounts are subject to audit at any time by the superintendent or finance officer.

Legal References: [G.S. 115C-435](#), [-436](#), [-445](#), [-448](#)

Cross References: Fiscal Management Standards (policy [8300](#)), Daily Deposits (policy [8325](#)), School Finance Officer (policy [8510](#)), School Treasurer (policy [8520](#))

Adopted: August 27, 2020

Durham Public Schools Board Of Education Policy Manual

## **I. DISBURSEMENTS**

Please check with the School Treasurer PRIOR to incurring any out of pocket expenses. Reimbursements to employees for expenses incurred reduces the amount of Sales Tax Refund the school receives from the NC Department of Revenue. ALL reimbursements expected to or could possibly exceed \$500 must be pre-approved by the Chief Financial Officer, before purchase is made. DPS employees are NEVER to be paid from school funds for services rendered to the school. All DPS employees must be paid through the payroll system for services.

### **A. Request For Check**

- a. The Request for Check Form should be completed by the person requesting payment to a vendor or requesting reimbursement.
- b. Supporting documentation should be attached to the completed Request for Check Form and presented to the School Treasurer for further processing.
- c. The receiver must sign the Request for Check Form when a check is picked up.

### **B. Documentation**

- a. Documentation for payment to a vendor includes original receipts, order forms, invoices and brochures. We do not pay from statements.
- b. Documentation for reimbursements to employees, in addition to the detailed invoice, must include verification showing that payment has been made to the vendor. This verification can include original receipts, copy of credit card or bank statement showing requestor's name and amount paid or the detailed invoice showing a zero balance due.
- c. Original receipts must clearly show all items purchased.
- d. No check will be generated without proper back up documentation.
- e. Request for refunds by students and parents must be documented with the original receipt or a copy of the receipt issued.
- f. When a check is given for prepayment, the original receipt is necessary to finalize the transaction. If the original receipt is not received from the vendor, a "Receipt of Payment" form from Durham Public Schools should be presented to the vendor to document the expense.

### **C. Gift Cards**

- a. No gift cards can be purchased with school funds.
- b. No one can be reimbursed from school funds for the purchase of gift cards.

### **D. Start Up Funds**

- a. School employees are prohibited from keeping start-up cash overnight.
- b. Rather, each time change is needed for an event, the treasurer is to issue a check made payable to the person sponsoring the event for the amount needed.
- c. When proceeds are received from the event, the deposit to the bank should include the amount of the previous check issued for the start-up cash.

**E. Consultant Contracts**

Consultant contracts should be completed for persons providing services to Durham Public Schools and paid through School Funds. Athletic Officials are excluded from having to complete this form, however Booking Agents are subject to completion of the Consultant Contract. All contracts that will exceed \$500 are required to obtain pre-approval from the Chief Financial Officer, before service is rendered.

## **II. RECEIPTS**

At the beginning of each school year, every teacher will be provided with a receipt book containing pre-numbered receipts, in triplicate, to be used upon receipt of money from students. This is the official receipt book for Durham Public Schools and a substitute should not be used. If lost by the teacher, it may result in the teacher reimbursing the school for the cost of the replacement book.

No cash, under any circumstances, is to be kept at any individual's home or other personal site. All money, regardless of the amount, collected by the teachers is to be receipted and turned in to the School Treasurer daily. Staff members should not receipt themselves.

### **A. Teacher Receipts**

- a. The Receipt should contain:
  1. Date
  2. Name of Student (or other provider)
  3. Dollar Amount in Numerical Form
  4. Dollar Amount of in Word Form
  5. Purpose
  6. Composition of money (cash, check or money order)
  7. Signature of person collecting the money
- b. The teacher will issue the original receipt to each student/parent giving money, on the day that he/she receives it.
- c. The second copy goes to the treasurer when reporting collections.
- d. Teacher receipts must be prepared in numerical and date sequence.
- e. If a receipt is skipped or prepared in error it must be voided, by writing void across the receipt.
- f. When a receipt is voided, all three copies of the voided receipts must remain in the receipt book. *(Failure by the teacher to maintain all copies of the voided receipts should be documented and the Principal should be notified. It may also result in the teacher being responsible for payment of these missing receipts.)*

### **B. Receipt Roster**

- a. One exception to the individual receipting procedure is permitted when there is one common activity AND the amount being contributed by each student is not greater than: \$10.00 for Middle and High Schools and \$5.00 for Elementary Schools. This exception is known as the "Roster for Teacher Collections" method, and as with individual receipts, must contain the same information as shown above. The total amount of the Roster is to be receipted and a copy kept by teacher.

### **C. Deposit Ticket For Teachers**

- a. In addition to either the individual or roster method, teachers must summarize the receipts on the teacher "Deposit Ticket" and provide that to the treasurer on the day of collection, along with the receipts and money collected. The treasurer will generate a receipt for the money that was received by the teacher.



### III. FIELD TRIPS

Field trips must have a minimum four week approval time span. Teachers/advisors are **NOT** permitted to allow any student on the trip unless the parent or guardian has executed the standard “**Activity Permission Form**” and the “**Medical Permission Form**”. Teachers/advisors **MUST** take the executed **Medical Permission Form** with them on each trip stating that emergency medical treatment can be arranged. The original **Activity Permission Form** must be given to the School Treasurer prior to any child leaving the premises for the schedule field trip. Upon return from the field trip the Medical Permission Form should be turned in to the School Treasurer. **DO NOT** discard the forms.

Names of chaperones must be submitted to the Coordinator of Volunteers six weeks prior to the trip in order that there is sufficient time for background checks. Only DPS employees acting as a chaperone are permitted on a DPS bus.

#### A. Day Field Trip

- a. The teacher is to complete the “**Day Field Trip Approval Form**” in its entirety and submit it to the principal for approval along with the following documents.
  - i. Copy of Estimated Quote from Location including cost per child and/or charter bus total cost.
  - ii. Letter that you are going to send home to the parents to let them know about the field trip.
- b. Person in charge or head of field trip should get with bookkeeper to make sure calculations are done correctly. (*Admission, transportation, driver, mileage, etc.*)
- c. The field trip approval form must be approved by the principal prior to any arrangements being confirmed, including notification to the parents, or the venue.

#### B. Overnight Field Trip

- a. There should be no out-of-state field trips unless specifically approved by the Superintendent of schools, or his/her designee.
- b. For an overnight field trip, the teacher/advisor is to first, prepare the “**Overnight Field Trip Approval Form**” for the principal to approve.
- c. Then, the teacher is to prepare the “**Overnight Field Trip Check List**”, four weeks prior to the trip, making certain that each box is checked evidencing that each step had been executed, have the principal approve it, and then send all parts to the Superintendent’s designee for approval.
- d. When approved or denied by the Superintendent’s designee, the signed form will be sent back to the school.
- e. If approved, the teacher/advisor may then move forward with the field trip. Which will include notification to parents/guardians and confirmation of planned activities.
- f. If denied, the planning stages of the field trip must cease.

#### C. Transportation

- a. Trips can be arranged using either a yellow school bus, white activity school bus, or a charter bus. Costs of yellow and white buses are determined by the Transportation Department. (See School Treasurer about price list for yellow and white activity bus.)

- b. If using charter buses, the teacher/advisor should contact three charter bus companies from the “approved charter bus carriers” list for bids and quotes. The approved list of charter bus carriers is determined by the Transportation Department. (See School Treasurer for Approved List.)
- c. Record the bids and/or quotes on the “Documentation of Prices” form.
- d. The bus company with the lowest cost must be accepted.
- e. Rental vans and/or cars are not an approved means of transportation for overnight and out-of state field trips.

**D. Calculating Cost**

- a. Please consult with your School Treasurer for assistance in determining the cost of field trips.

## **IV. FUNDRAISERS**

### **A. Request For Fundraiser**

- a. Please consult with the School Treasurer for guidance when contemplating sponsoring a school fundraiser. No fund raising project can begin without prior written approval by the Principal.
- b. The person requesting the fundraiser must complete a “*Request for Fundraising Project*” form.
- c. All fund raising projects must be approved by the Principal on a “*Request for Fundraising Project*” form and turned in to the School Treasurer prior to the start of the fundraiser.

### **B. Guidelines**

- a. There shall be no door-to-door solicitations conducted by students.
- b. The sale of any food item by students will not be permitted during the instructional school day.
- c. Any extensions of time beyond the planned completion date of a fundraiser activity must have the prior approval of the Principal (See Request Form).
- d. The selling price of any items must be established prior to the beginning of the fundraiser. All discounts to clear unsold quantities of merchandise must be approved in advance by the Principal.
- e. Merchandise ordered for a fundraiser should be ordered in quantities that can realistically be sold in the period scheduled for the fundraiser.
- f. All money from a fundraising activity is to be receipted daily and turned in to the School Treasurer daily. Holding the proceeds until the completion of a fundraiser is strictly prohibited.
- g. Cash transactions are strictly prohibited. Under no circumstances should items be purchased with fundraiser cash proceeds. Disciplinary action may be taken if these rules are disregarded.
- h. All unsold merchandise should be turned in to the School Treasurer for final accountability.

### **C. Ticketed Events**

Any event charging general admissions fees should use pre-numbered tickets. Some common events charging admissions include the following:

- Plays
- Carnivals
- Concert Performances
- Pageants
- School Dances
- Athletic Events

The beginning ticket number must be documented before the event starts and the last ticket number must be documented at the event's conclusion. All unsold tickets should be turned in to the School Treasurer. An individual, other than the School Treasurer, should be responsible for collecting the tickets and ensure that all attendees pay the admission fee. The general admission events described above should not use athletic event tickets. Separate tickets must be obtained by the school for those events. Please complete the Change Fund Memo, if change is needed for ticketed events.

#### **D. Book Fair**

Please see School Treasurer prior to conducting a Book Fair.

*If the school manages the Book Fair.*

- a. Please complete the Change Fund memo, if change is needed for the book fair.
- b. The Roster Method may be used for Book Fairs.
- c. The provider will send the books along with other merchandise and a worksheet form to the advisor in charge.
- d. The advisor will be responsible for collecting and receipting the money.
- e. The advisor will turn the money and receipts into the School Treasurer each day.
- f. At the end of the book fair, the advisor will complete the worksheet and meet with the School Treasurer to ensure that the information is correct.
- g. The advisor will return the unsold books.
- h. The school will generate a check to the book fair provider to pay for the books and to the NC Dept. of Revenue to pay for sales tax. (If Applicable).

If the PTA or the company manages the Book Fair, it will be their responsibility to collect, receipt and remit the funds to the vendor accordingly.

#### **E. Sales Tax for Fundraisers**

- a. Schools cannot have tax exempt fundraisers; the fundraiser has to be sponsored by a club within the school.
- b. A school-sponsored club (one that exist only in your school and does not pay national dues) can have one tax-exempt fundraiser per year. You must decide on which fundraisers will be tax exempt before the project begins. The fundraiser must start and end within a sixty day time period. These fundraising events cannot include the sales of books, pictures or yearbooks.
- c. A nationally chartered club (one that pays dues to a national organization) can have four sales tax-exempts fundraisers per year, one per quarter. You must decide on which fundraisers will be tax exempt before the project begins. The fundraiser must start and end within a sixty day time period. These fundraising events cannot include the sales of books, pictures or yearbooks.
- d. Service oriented projects such as car washes and raffles are not subject to sales tax.
- e. Coupon books also are not subject to sales tax.

## **V. ONLINE SCHOOL PAYMENTS**

- a. All Schools are set up to receive payments for certain school activities, i.e. field trips, plays, concerts, donations, yearbook, club dues, parking permits, etc. A link has been set-up on each individual school site for this purpose.
- b. Parents still have the option of continuing to send payments in by check, cash and/or money order.
- c. Upon approval of field trip and/or activity and completion of the OSP Activity Form by the Teacher, the School Treasurer will post the activity on the school's website.
- d. Once payment is made by the parent, the sponsor teacher will receive an e-mail notification of the payment.
- e. Parents would still need to complete permission and medical forms in order for their child to participate in a Field Trip.
- f. The teacher does **not** have to receipt funds received via online.

## **VI. SCHOOL AND HOSPITALITY FACULTY FUNDS**

Faculty and staff have been permitted to make a donation to the school and earmark it for Hospitality and Benevolent. These funds are deposited in the school's bank account and used for those purposes designated by the faculty and staff. This account is spearheaded and by a staff member other than the School Treasurer.

## **VII. SCHOOL STORE**

If you are operating a school store or interested in opening a school store, please see your School Treasurer.

When purchasing items for re-sale in the school store a Sales and Use Tax Form E-595E must be presented to vendor at time of sale. The presentation of this form prevents the vendor from charging sales tax at the time of sale. Tax should be paid on revenue generated from school store sales on the monthly sales and use tax report to be filed with North Carolina Department of Revenue. Form E-595E can be obtained from the School Treasurer

Items sold in the school store should meet the classroom needs of the student. A "Daily School Store Sales Report" should be prepared for items sold in the school store. The school store operator will make one receipt for total sales for the day and give receipt and proceeds to School Treasurer along with the report daily. A "Master Inventory Sheet" should be maintained also to document additional purchases to replenish inventory.

## VIII. STORE CREDIT CARDS/CHARGE ACCOUNTS

Schools are prohibited from obtaining a Visa Card, MasterCard, Discover Card, American Express Card or any other credit card. Schools are also prohibited from having Bank Debit Cards. Schools may obtain store charge accounts. ALL store cards should be maintained under lock and key by the School Treasurer. Please see School Treasurer about using store charge accounts.

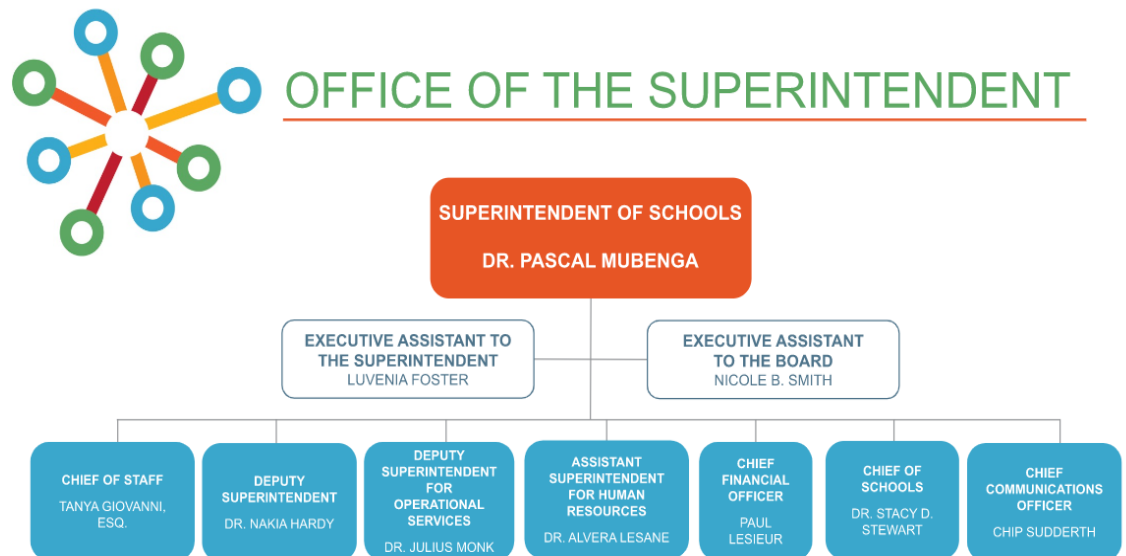
### A. Using Store Charge Account

- a. A “*Charge Authorization*” form should be completed and approved by the Principal **prior** to each charge being made with the store credit account
- b. The approved form should be given to the School Treasurer.
- c. The treasurer will then give the authorized person the store card to use.
- d. The requestor understands that the charge slips and all receipts should be returned to the treasurer immediately for processing.
- e. Failure to do so could result in the requestor personally being held responsible for all payment of charges incurred while the card was in their possession.

## IX. TRAVEL PROCEDURES

Durham Public Schools follow the guidelines set forth by the Office of Budget and Management, the Internal Revenue Service, Durham Public Schools Board of Education and designed to be in compliance with all state and federal regulations and laws. The following travel procedures are designed to facilitate timely payments to vendors and reimbursements of Durham Public Schools employees for reasonable and necessary expenses incurred in the discharge of official duties.

- The Travel Packet, consisting of the Airline, Hotel, Conference Registration and Employee Travel Reimbursement forms, should be completed for travel pre-registration and reimbursement.
- The travel packet should include all calculations, budget codes, vendor numbers, departure and arrival times, traveler’s signatures in the designated space, supervisor’s signature of approval, and any other signature approval required for utilization of special funds.
  - The DPS Board Chairperson approves of the Superintendent’s requests.
  - The Chief Financial Officer will approve the DPS Board Chairperson travel.
  - Out of State travel for all employees must be approved at the employee’s Senior Administrator supervisor level. Chart below identifies DPS Senior Administrator Level. (Subject to change)



- All incomplete forms will be returned for corrections.
- Advance payments will be made directly to hotels for entire stay, commercial carriers, and for conference registrations. Hotel Confirmation, Conference Registration, Airline Reservation forms should be attached in the travel packet.
- All requests for travel reimbursement requests must be filed, within 30 days, upon completion of trip.

- Detailed receipts and supporting documentation must be attached for all expenditures. (Shuttle service, parking fees, baggage fees, registration fees, etc)
- The completed Travel Packet should be routed to the designated person in the Finance Department for processing.

**Air Fare**

- To get an airline quote, call Travel Experts with the full name of traveler (as appears on driver license), date of birth, the travel dates and the destination.
- Travel Experts will make the airline travel arrangement without requiring payment at the time the arrangements are made.
- An airfare quote will be sent to requester.
- Attach airfare quote to the Travel Packet
- The airline ticket is booked when all information is complete and received by the designated person in the Finance Department.

**Authorization for Lodging:**

- The travel destination must be at least 35 miles from the employee's regularly assigned workstation or home, **whichever is less.**
- Lodging in an establishment treated as an apartment building by state/ local law or regulation will require advance approval by the Finance Department.

**Hotel Registration:**

- Call Hotel Reservation Center to book room.
- Give the name of traveler, dates of stay and credit card number to hold room.
- Obtain confirmation number and attach to the Travel Packet.
- When all information is complete a check will be sent to the vendor.

**Internet Use:**

- DPS will reimburse for cost of internet up to \$15.00 per day if the need is work-related and it's not available on any other DPS issued electronic devices.

**Registration Fees:**

- Payment of membership fees needed in order to attend a conference will be paid to vendor.
- Every effort should be made to pay registration fees via DPS check, in the event that a reimbursement is necessary, the request must be accompanied by receipts or invoices.

**Reimbursement for Meals:**

If meals are included in conference costs and/or hotel registration, reimbursement is not permitted. DPS reimburses at the meal per diem rates. Employees may be reimbursed for meals if the below instances exist.



- Eligible for Breakfast per diem: if departure is prior to 6:00 a.m. and extend workday by 2 hours.
- Eligible for Lunch per diem: if departure is prior to 10:00 a. m. or return after 2:00 p.m. and extend workday by 2 hours.
- Eligible for Dinner per diem: if return is after 7:00pm and workday is extended by 2 hours.
- A DPS employee may be reimbursed for meals, including lunches:
  - If employee's job requires his attendance at the meeting of a board, commission, committee, or council in his/her official capacity
  - If the meal is pre-planned as part of the meeting for the entire board, commission, committee or council.

**Rental Car:**

- Reservation of compact car shall be made unless number of travelers makes it impractical.
- Travelers will not be reimbursed for any additional optional insurance provided by insurance company as DPS carries liability insurance
- Traveler is to return the car to the rental company with a tank full of gas and will not be reimbursed the fuel charge offered by rental car company.
- A comparison of cost must be submitted before a car can be rented to ensure that this is the most economical means of travel.
- If an accident occurs, traveler is to contact supervisor, rental car company and area police.
- If traveler rents a car, then they will not be reimbursed for mileage.

**Travel Involving Trips (Duty Station to and from the Airport; to and from Conference Destination)**

- "Duty station" is defined as the headquarters or job location at which the employee spends the majority of his or her working hours
- Employee will be reimbursed for travel between the employee's duty station or home and the nearest airline terminal.
- Employee will be reimbursed for travel between the airport and the employee's destination.
- Employee will be reimbursed for travel expenses incurred during work related travel.