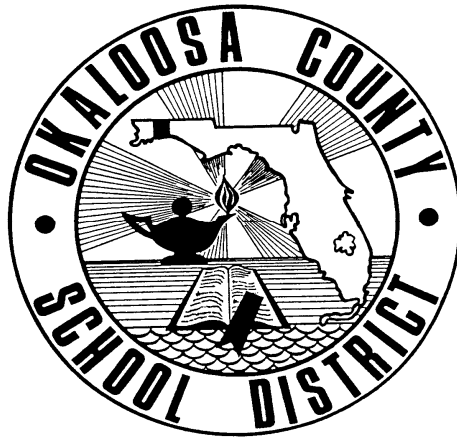


Okaloosa County School District



Before and After School Child Care Financial Policies and Procedures

School Board Approved – May 28, 2019

**Okaloosa County School District
Before and After School Child Care
Financial Policies and Procedures**

Table of Contents

I.	Establishing a Child Care Program.....	1
II.	Tuition, Fees, and Scholarships.....	2
III.	Child Care Payments	5
IV.	Check In Procedures	8
V.	Making Purchases	8
VI.	Reports	9
VII.	Closing a Child Care Program	10

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

I. Establishing a Child Care Program

- A. In order to establish a Child Care Program, the school shall complete the following steps:
1. Send out information to see if there is interest in the community.
 2. If community response is positive, submit a budget to Budgeting & Financial Services for approval.
 3. Once the budget is approved, submit the following items to the Budgeting & Financial Services Department. Budgeting will create an agenda item for School Board approval:
 - a. A letter addressed to the School Board indicating an interest or need to establish a Child Care Program at your school.
 - b. A schedule of tuition fees, estimated income, and expenses. See Section II. – Tuition, Fees, and Scholarships.
 4. After School Board approval, the school shall:
 - a. Contact Accounting & Financial Reporting to request deposit slips, deposit stamp, bank bags, and receipt books.
 - b. Contact the Child Care Accountant for instructions for ordering a drop safe and the Okaloosa County School District required child care software. In addition, the Child Care Coordinator will make an appointment to be trained to use the child care software.
 - c. Contact Purchasing to obtain a District Purchasing Card and an Internal Funds Purchasing Card.
 - d. Obtain a computer and printer for the Child Care Coordinator. Internet connection is required, so the computer must either be Seat Managed or Seat Supported. Information Systems will be able to assist the school with this requirement.
 - e. Obtain a laptop and time clock to set up a computerized check in station. Internet connection is required, so the laptop must either be Seat Managed or Seat Supported. Information Systems will be able to assist the school with this requirement.
 - f. Notify Risk Management that a new child care program will be opening.
 5. Budgeting & Financial Services shall provide the school with a Revenue Code and Project number.
 6. If Petty Cash will be used, the school bookkeeper shall establish Petty Cash by submitting a purchase order made payable to the school. Petty Cash may only be used if the school has Internal Funds, and the maximum amount that may be requested is \$1,000.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

7. The school shall create a student handbook outlining the rules, regulations, tuition, and fees of the child care program and send a copy of the student handbook to the Child Care Accountant. See Section II. – Tuition, Fees, and Scholarships.

II. Tuition, Fees, and Scholarships

- A. Tuition and fees are determined by individual school policy and must be approved by the School Board and published in the student handbook.
- B. Budgeting & Financial Services has created a Child Care Fees template that must be completed by each school when requesting to open a child care program. The template includes the following information:
 1. School year fees, including discounts for multiple children and employees, if applicable;
 2. Fees for Teacher workdays and holidays;
 3. Summer fees, including discounts for multiple children, if applicable; and
 4. Other information such as when payments are due, if there will be credits/refunds for absences, late payment charges, late pick up charges, and any other special notes.
- C. Child care fees must be approved annually by the School Board:
 1. Each Spring, Budgeting & Financial Services will send the Child Care Fees Excel template to the Principal.
 2. The Principal is responsible for completing the form, listing the fees that will be charged the following fiscal year and summer. Example: In April 2019, the Principal will submit the fees for school year 2019-2020 and summer 2020.
 3. A blank Child Care Fees template is included in this section.
- D. An annual child care registration fee must be charged and collected in order to set up or maintain current status in the child care program.
 1. Upon collection of the initial registration fee, the Child Care Coordinator must enter the student and payer information into the child care software, including:
 - a. Name and Address
 - b. Billing Box Description (Before, After, Before/After, etc.)

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

- c. Weekly Tuition Charge Amount
 - E. Tuition must be paid in advance. Article VII., Section 10 of the Florida State Constitution states that “Neither the state, nor any county, school district, municipality, special district, or agency of any of them, shall . . . give, lend or use its taxing power or credit to aid any corporation, association, partnership or person.”
 - F. All billing cycles must be weekly. Each week, the Child Care Coordinator must enter the tuition charges into the child care software using Automated Contract Billing. This procedure allows all active students to be billed weekly with one posting.
 - G. The Child Care Coordinator must enter all drop in charges, if applicable, into the child care software on the day the drop in occurs. Same day payment is required.
 - H. If a parent does not pay in advance (weekly attendance) or on the same day (drop in), the Child Care Coordinator must contact the parent within 24 hours. If the parent continues to bring the child without payment, the Child Care Coordinator must notify the Principal. The Principal shall provide notice to the parent that the child may no longer attend child care until all fees have been paid.
 - I. Scholarships are acceptable based on the Principal’s discretion. Scholarship guidelines must be clearly stated in the student handbook.
 - J. Approved scholarship documentation must be kept on file in the Child Care Coordinator’s office and updated annually.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

Child Care Fees Template:

School District of Okaloosa County Child Care Fees	
School Year _____ & Summer _____	
Date _____	
Description	Name of Child Care
School Year	
Registration Fee - New Students	
Registration Fee - Returning Students	
Weekly Attendance - Before & After School	
Weekly Attendance - Before & After School - 2nd Child	
Weekly Attendance - Before & After School - 3rd Child	
Weekly Attendance - Before School Only	
Weekly Attendance - Before School Only - 2nd Child	
Weekly Attendance - Before School Only - 3rd Child	
Weekly Attendance - After School Only	
Weekly Attendance - After School Only - 2nd Child	
Weekly Attendance - After School Only - 3rd Child	
Drop In Rate - Before & After School	
Drop In Rate - Before & After School - 2nd Child	
Drop In Rate - Before & After School - 3rd Child	
Drop In Rate - Before School Only	
Drop In Rate - Before School Only - 2nd Child	
Drop In Rate - Before School Only - 3rd Child	
Drop In Rate - After School Only	
Drop In Rate - After School Only - 2nd Child	
Drop In Rate - After School Only - 3rd Child	
Employee Discounts, if applicable	
Teacher Work Days & Holidays (See school for individual schedules and closures.)	
Teacher Work Day Additional Charge for Weekly Attendees - No Field Trip Planned	
Teacher Work Day Additional Charge for Weekly Attendees - Field Trip Day	
Teacher Work Day Total Charge for Drop In - No Field Trip Planned	
Teacher Work Day Total Charge for Drop In - Field Trip Day	
Thanksgiving Break - Weekly Rate	
Thanksgiving Break - Drop In Rate	
December Winter Break - Weekly Rate	
December Winter Break - Drop In Rate	
January Winter Break - Weekly Rate	
January Winter Break - Drop In Rate	
Spring Break - Weekly Rate	
Spring Break - Drop In Rate - No Field Trip Planned	
Spring Break - Drop In Rate - Field Trip Day	
Summer	
Registration Fee - Summer Only	
Registration Fee - Attended School Year Child Care	
Weekly Attendance	
Weekly Attendance - 2nd Child	
Weekly Attendance - 3rd Child	
Part-Time Attendance - 3 Days Per Week	
Part-Time Attendance - 3 Days Per Week - 2nd Child	
Part-Time Attendance - 3 Days Per Week - 3rd Child	
Part-Time Attendance - 2 Days Per Week	
Part-Time Attendance - 2 Days Per Week - 2nd Child	
Part-Time Attendance - 2 Days Per Week - 3rd Child	
Drop In Rate - No Field Trip Planned	
Drop In Rate - No Field Trip Planned - 2nd Child	
Drop In Rate - No Field Trip Planned - 3rd Child	
Drop In Rate - Field Trip Day	
Drop In Rate - Field Trip Day - 2nd Child	
Drop In Rate - Field Trip Day - 3rd Child	
Other	
Day Payments are Due	
Credits/Refunds for Absences	
Late Payment Charges	
Late Pick Up Charges	
Special Notes	
Principal's Signature	Date

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

III. Child Care Payments

A. General Provisions of Money Collection

1. The purpose of the Child Care money collection procedures is to provide adequate safeguards for funds received at schools.
2. Per Section II. Item E., tuition must be paid in advance. Parents of weekly attendees are required to pay before the week starts. Parents participating in the drop in program are required to pay when dropping off their children.
3. All monies collected must be deposited intact in the bank anytime \$500.00 or more (cash and/or checks) is received. In any event, funds collected must be deposited within five (5) working days after receipt, on the last day of the week, on the last day of the month, and the day before a holiday. No funds may be held over the weekend or a holiday period.
4. The Child Care Coordinator is responsible for entering student data in the child care software, making all bank deposits, and sending out annual statements to parents.
5. The Child Care Coordinator must have a designated backup when absent. The backup will perform the duties of the Coordinator, including verifying funds received and making deposits.

B. Monies Collected Receipt Forms

1. The Monies Collected Receipt Form (MCF) (MIS 4002) is the official District receipt. Each MCF shall have a Pre-Printed Reference Number.
2. The Child Care Coordinator shall obtain MCFs from the School Bookkeeper.
3. All Monies Collected Receipt Forms shall be prepared in ink.
4. At the top of the form, the money collector shall enter the date money collection begins.
5. All payments, whether cash or check, shall be entered on the MCF by the money collector. The entries shall include the parent's name, child's name, check number (blank if cash), and amount.
6. Erasures and/or white-outs are not permitted on the form. All corrections and/or deletions (including date changes) shall be made by lining through the incorrect information, rewriting, and initialing the change. The incorrect information must still be readable.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

7. If information is deleted, a short explanation as to why shall be noted on the MCF.
8. If it is necessary to void a Monies Collected Form for any reason, the voided form shall be attached to the properly completed form that replaces it. The reason for the void shall be written on the face of the voided form.
9. All money shall be deposited in the same format that it is received. For example, do not cash a check or take the cash from a deposit and replace it with a personal check.

C. Receiving Child Care Payments at School

1. Every child care must have a drop safe. The drop safe must have two locks – a combination lock and a key lock. Two employees should have the combination, and the coordinator and backup should each have a key. No one may have both the combination and a key. This prevents any one person from having access to the collections.
2. Parents shall be required to place all Child Care payments in sealed envelopes provided by the school. Each envelope must list the account name and the payment amount to be applied to the student's account.
3. No money may be accepted by the Child Care Coordinator or staff.
4. The Child Care Coordinator and money counter/money collector (designated staff member) shall open the drop safe together once each day. The Child Care Coordinator may not be the money counter/money collector.
5. In the presence of the Child Care Coordinator, the money counter/collector shall complete a Monies Collected Receipt Form as outlined in Section III. B. The date at the top of the form must be the date the drop safe is opened.
6. The Child Care Coordinator shall verify the total payments received with the Monies Collected Receipt Form total.
7. The Child Care Coordinator or designated backup shall sign as the "Bookkeeper" and date the form at the bottom the day the funds are verified. The money counter/collector shall sign as the "Teacher/Sponsor/Treasurer" and also as the "Witness".
8. All checks received shall be endorsed immediately.
9. If a deposit will not be made immediately as outlined in Section III. A. 3., the verified MCF and funds shall be placed back into the drop safe.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

D. Making a Deposit

1. Please refer to Section III. A. 3. for rules regarding when deposits must be made.
2. When it is time to make a deposit, the Child Care Coordinator or designated backup shall post child care payments to student ledgers in the child care software using the date the payment was recorded on the Monies Collected Receipt Form.
3. The Child Care Coordinator shall then close the Deposit Report in the child care software and generate a computer printout for the specific date of the bank deposit. This report lists the amount received for each child.
4. The Child Care Coordinator or designated backup shall complete the deposit slip and take the deposit to the bank. The bank will provide a validated copy of the deposit slip.
5. If necessary, a night deposit shall be made using bank provided bags. The Child Care Coordinator must contact the branch that will be used to make arrangements, such as obtaining a night deposit key. It will be necessary to return to the bank to obtain the validated copy of the deposit slip.

E. Online Payments

1. Online payments for Child Care services may be made through the school district's online payment provider. A link may be found on the school district's homepage: www.okaloosaschools.com. Schools may also place a link to the online payment provider on their school websites.
2. When Child Care payments are made through the online payment provider, an email notification will be sent to the Child Care Coordinator and the Child Care Accountant in charge of reconciling the Child Care accounts.
3. The Child Care Coordinator will post the online payment to the student's account in the child care software, using the same date as the email notification.
4. After posting the online payment, the coordinator shall close the Deposit Report using the same date the payment posted. More than one online payment may be closed out on the same Deposit Report if the payment dates are the same.
5. A copy of the email notification and the printed Deposit Report must be kept on file as backup documentation.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

F. Refunds

1. Refund requests must be sent to Accounting & Financial Reporting and must include the following:
 - a. A request by the payer notating the name and address to which the refund will be sent/mailed. The request must be signed by the Principal.
 - b. A copy of the student ledger showing the credit balance to be refunded.

IV. Check In Procedures

- A. Schools must designate one point of entry/exit for the child care program.
- B. A laptop and time clock shall be used to set up a computerized check in/check out station at the point of entry/exit.
- C. The child care software shall be configured to provide reminders to parents upon check in/check out if payment was not received in advance.
- D. Parents must use the computerized check in station each time they drop off their child in the morning and each time they pick up their child in the afternoon.
- E. The Child Care Coordinator shall use the child care software to check each child out of child care when the school day starts and to check each child in to child care when school is over.

V. Making Purchases

- A. All child care payments are deposited into the District's bank account and appropriated to the specified child care project. The portion of the summer tuition that applies to field trips may be collected separately and deposited into Internal Funds for ease of access.
- B. Child care project funds may be expended by either using a District purchase order or a District purchasing card.
- C. Child care internal funds may be expended by either using an Internal Funds purchase order, Internal Funds purchasing card, or Internal Funds check.
- D. The Child Care Coordinator shall work with the School Bookkeeper to determine the best method of purchase.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

VI. Reports

A. Daily Deposits

1. Once the validated copy of the deposit slip has been obtained, the Child Care Coordinator shall send the following items to Accounting & Financial Reporting within two business days:
 - a. Record of Cash Collections (MIS 3273) – Original
 - b. Child Care Software Deposit Report – Copy
 - c. Validated Deposit Slip – Yellow
 - d. Monies Collected Receipt Form(s) – Yellow
2. The Child Care Coordinator shall keep the following:
 - a. Record of Cash Collections (MIS 3273) – Copy
 - b. Child Care Software Deposit Report – Original
 - c. Deposit Slip Copy – Pink
 - d. Monies Collected Receipt Form(s) – White Original(s)

B. Monthly Reports

1. Each month, the Child Care Coordinator shall:
 - a. Print summary and detail reports of all charges and payments using the child care software.
 - b. Submit the reports to the Principal for approval and signature.
 - c. Scan the signed reports to create a PDF.
 - d. E-mail the PDF of the signed reports to the Child Care Accountant.
2. Reports are due no later than the 15th of the month.

**SCHOOL DISTRICT OF OKALOOSA COUNTY
CHILD CARE PROCEDURES
SCHOOL BOARD APPROVED – MAY 28, 2019**

VII. Closing a Child Care Program

- A. If a school finds it necessary to close its child care program, the Principal shall write a memo to the Superintendent's Designee requesting approval to close the school's Child Care program. The closing date and reason for closing the program must be included in the memo. The Principal will then request that a School Board agenda item be created for the appropriate Board meeting.
- B. Once approval is received from the School Board, the school shall write a memo to the school parents explaining the closing and identifying other child care programs in the area.
- C. Since child care fees are to be collected prior to the service being rendered, there should be no outstanding account balances; however, if there are outstanding account balances, the school shall make every effort to collect them.
- D. The Principal shall contact the Personnel office regarding Child Care employees.
- E. The Child Care Coordinator shall return the Child Care time clock, deposit slips, deposit stamp, receipt books, and bank bags to the School Bookkeeper. The School Bookkeeper will send these items to Accounting & Financial Reporting.
- F. The Child Care Coordinator shall send child care software reports for the last month the Child Care is open to the Child Care Accountant. The school shall maintain the last fiscal year of Child Care financial reports on site for the annual review to be scheduled at a later date.
- G. If the Child Care program receives School Readiness funding, The Early Learning Coalition payment will be received electronically the following month after the Child Care closes. In the absence of the Child Care Coordinator, the Child Care Accountant will post this payment in the child care software and to the Child Care center's revenue account.
- H. If funds from tuition payments are remaining, the Child Care Program project will remain active in the school's budget. These funds should be expended by the end of the following fiscal school year.