

***Diocesan and Parish School
Financial Policies and Procedures***

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Diocesan and Parish School Financial Policies and Procedures

These procedures are to apply to all Schools. They may represent a major change in your current financial policies and procedures.

These procedures are necessary in order for you and the Diocese to:

- Standardize its tuition accounting and reporting practices.
- Comply with Generally Accepted Accounting Principles.
- Meet internal control and other requirements of our auditors and banks.

Please comply with these procedures. Call the Diocesan Finance Office if you have any questions.

1) Recording of Tuition and Fees Income

At all times, student tuition and fee activity should be recorded through PDS School Office Management or Administrators Plus for high schools.

A) Steps for the Initial Recording of Gross Tuition, Registration and Book Fees

- i) Minimum Catholic and Non-Catholic tuition rates are published by the Catholic Schools Office according to grade level.
- ii) A new fund for the period should be set up in PDS School Office Management that accurately reflects the appropriate school year (example: for the 2011-2012 school year, fund identifier 12 should be used for the new school year.)
- iii) Prior to the beginning of the academic year, gross tuition, based on the published rates, should be recorded as a charge in PDS School Office Management.
- iv) Registration Fee and Book Fee Charges should also be billed to each student's account in PDS School Office Management prior to the beginning of the academic year. All other fees (lunch, aftercare, bus, PTO, etc.) should be charged to the student's account as the cost is incurred using the appropriate fee name.
- v) After registration is final, an entry must be made in the general ledger to record gross tuition. The entry will be a Debit to Tuition Receivable (1XXX) and a Credit to Unearned Tuition Revenue (2XXX) for the amount of Gross

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Tuition. (Gross tuition is the amount due **before** any grants or other discounts are applied.)

- vi) The entry to record grants **awarded**: Debit each Grant Awarded Account (4XXX) and Credit Tuition Receivable (1XXX.) (Example-for MOST scholarships the entry will be a Debit to MOST Scholarships **Awarded** (4XXX) and a Credit to Tuition Receivable (1XXX); for Jubilee Scholarships the entry will be a Debit to Jubilee Scholarships **Awarded** (4xxx) and a Credit to Tuition Receivable (1XXX.)

- vii) To recognize revenue on a monthly basis the following entry will be needed: Debit Unearned Revenue (2XXX) and Credit Tuition Income (4XXX) For parishes use the monthly difference between the Unearned Revenue Account and the Tuition Receivable amount. At year-end any remaining balance is charged to bad debt.

- viii) Jubilee/Diocesan schools record tuition monthly based on 1/10th of the beginning Unearned Tuition amount.

B) Steps for Recording Funded Financial Aid (Jubilee Scholarships, MOST)

- i) Jubilee and MOST scholarships are awarded on an individual student basis, with the MOST amounts being received from a Non-Diocesan entity.

- ii) Reward letters should be prepared, signed by the Principal and parents, and filed in the students' individual permanent files. Under no circumstances should a student be granted any form of financial aid without appropriate supporting documentation in the student's permanent file.

- iii) The scholarships should then be posted to PDS School Office Management as a **credit** on the students' accounts. Financial aid reduces gross tuition.

- iv) An account ("family") should be set up in PDS School Office Management to serve as a receivable account for each type of funded financial aid. (Example: There should be a "Due from Jubilee Scholarships" and a "Due from MOST.")
 - (a) The lump sum amounts recorded to individual student accounts for Jubilee Scholarships and/or MOST should be recorded to each receivable account ("Due from ..." account) as a charge.

 - (b) This receivable account should be set up as a family in PDS and be given an I.D. number beginning with "9000."

 - (c) The grand total of the Jubilee and MOST awards should equal the total receivable set up under "a" above.

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- v) When the actual funds are received (the check from MOST or the wire transfer from the Jubilee Scholarship fund), it should be recorded as a payment to the receivable account ("Due from ..." account). All tuition aid/scholarship awards should be made before the beginning of the new academic year.
- vi)

To record **payments** for funded grants in the general ledger, you will Debit Cash (1XXX) and Credit the Income Account (4XXX.) Example-to record payment from MOST you would have a Debit to Cash (1XXX) and a Credit to Grant Revenue-MOST (4XXX.)

C) Steps for Recording Student Account Rate Changes

- i) Student account rate changes occur when any change is made to the original rate of tuition established at the beginning of the school year. (An example could be a Principal deciding to reduce tuition for a parent who loses a job.) Any student rate change must be approved by the Principal at the Parish Schools and also by the Superintendent of Schools for the Jubilee Schools.
- ii) The secretary/bookkeeper should complete the *Student Account Rate Change Form*. At the Jubilee Schools, the Principal will then approve the form and submit it to the Superintendent of Schools for final approval. The secretary will file an approved copy in the student's permanent file and submit a copy to the Diocesan Finance Office.
- iii) At the Parish Schools, the appropriate personnel will file an approved copy in the student's permanent file.
- iv) A "Student Account Rate Change" activity type should be set up in PDS School Office Management in the Tuition group as a payment.
- v) Student account rate changes should be recorded in PDS School Office Management as soon as the amount of aid has been determined by the principal and the necessary approvals have been received.
- vi) The entry in the general ledger to record a rate change would be a Debit to Other Discounts or Grant (4XXX) and a Credit to Tuition Receivable (1XXX.)

D) Steps for Recording Student Additions

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- i) When a new student starts, the school secretary/bookkeeper should set up the family and student information in PDS School Office Management as accurately as possible.
- ii) The Principal should complete the *New Student Form* to determine the tuition rate and scholarship amounts based on a pro-rated basis, which should be determined by the number of months remaining in the school year. The completed form (signed by principal) should be filed in the student's permanent file.
- iii) For the Diocesan/Jubilee Schools, the school secretary should submit the completed form to the Diocesan Finance Office.
- iv) The school secretary/bookkeeper should post the prorated tuition amounts to the student's account in PDS School Office Management as detailed in Item 'A'.
- v) The journal entry in the general ledger will be Debit to Tuition Receivable (1XXX) and a Credit to Unearned Tuition Revenue (2XXX.) This amount will be the amount **before** any deductions for grants, etc. If the student has a grant, an additional entry will be needed to record the grant. The entry would be a Debit to the appropriate Grant **Awarded** Account (4XXX) and a Credit to Tuition Receivable (1XXX.)

E) Steps for Recording Student Withdrawals

- i) When a student withdraws from the school, the school secretary/bookkeeper should immediately inactivate the student in PDS School Office Management.
- ii) Using the *Student Withdrawal Form*, the Principal should determine the outstanding tuition receivable amounts for the student based on the date of withdrawal. The completed form should be filed in the student's permanent file.
- iii) For the Jubilee Schools, the school secretary should submit the completed form to the Diocesan Finance Office.
- iv) A "Student Withdrawn" activity type should be set up in PDS School Office Management in the Tuition group as a payment.
- v) The school secretary should write off outstanding tuition amounts by posting to the "Student Withdrawn" activity type.
- vi) The general ledger entry for a withdrawal will be a Debit to Student Withdrawals (4XXX) and a Credit to Tuition Receivable (1XXX.)

2) Payment Collections

A) Steps for Recording Payments

- i) All payments, including both tuition and fees, should be recorded using PDS School Office Management. Money orders, credit cards, and checks are preferred payment methods. Cash will **not** be accepted at Diocesan schools for payment of tuition or fees after October 15, 2012.
- ii) All payments should be posted to the student's account on the day the payment is received.
- iii) The school secretary/bookkeeper should issue sequentially numbered receipts for all payments made by families for any purpose (school tuition, after-school care, registration fee, Summer Camp, picture or candy sales, etc) regardless of payment method. **Employees will not keep cash in order to pay vendors, or others for services. Nor will cash be kept to make refunds or to make change. Petty cash is maintained for incidental purchases.**
- iv) Schools should use a printed 3-part receipt book with the school name pre-printed (not handwritten) on the receipt. School personnel taking the payment must legibly sign and initial the receipt.
- v) The receipt should include the student I.D. number, student name, and a detailed listing of what fees are being paid.
- vi) One copy of the receipt should go to the payee, one copy will be for school office use, and one copy will remain in the receipt book. Jubilee Schools should send a copy of the receipt with their deposit information.
- vii) The school copy must remain in a designated file for the remainder of the fiscal year. Receipt book copies must remain in office indefinitely.
- viii) All school cash must be locked in the school safe overnight. After-school care receipts can be left in a locked bank sack if absolutely necessary; however, this sack should be kept in a locked desk drawer. **School money is NOT to be taken home by any employee at any time.**
- ix) Schools should announce to parents periodically during the year that tuition should not be sent to school in a child's book bag. This notification should be in writing. This policy shall also include a statement that the school is not liable for tuition payments lost or otherwise missing from a child's book bag.

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- x) To record tuition payments in the general ledger you will Debit Cash (1XXX) and Credit Tuition Receivable (1XXX.) To record fees/after school care, Debit Cash (1XXX) and Credit the Income Account(s) (4XXX.)

B) Steps for Recording Prepayments

In the last quarter of the school year, payments will be received that are for the following school year. The following procedures should occur:

- i) A new fund period for the next year should be set up in PDS School Office Management, as described in "Recording of Tuition and Fees Income".
- ii) Payments that are received that are for the following school year should be recorded in this new fund period according to the steps described in "Steps for Recording Payments."
- iii) Prepayments in the general ledger prior to 6/30 will be posted as a Debit to Cash (1XXX) and a Credit to Prepaid Tuition (2XXX) for tuition payments and/or Credit to Prepaid Fees (2XXX.)
- iv) On July 1st a journal entry is needed as follows: Debit Prepaid Tuition (2XXX) and Credit Tuition Receivable (1XXX) for tuition payments; Debit Prepaid Fees (2XXX) and Credit the Income Accounts (4XXX) for payment of fees.

C) Steps for Ensuring Tuition Collection

- i) The school secretary/bookkeeper is responsible for sending monthly billing statements to the parents/responsible party by the 10th of the following month.
- ii) The school secretary/bookkeeper is responsible for preparing reminder letters and/or making telephone calls once tuition payment is two weeks past due.
- iii) The Principal should determine, at his/her own discretion, the amount of any late fees for past due payments. However, the Principal should establish a policy for the school as a whole and ensure that the procedure is carried out consistently. This determination should be kept in the student's permanent file and should be accurately recorded through PDS School Office Management by the school secretary/bookkeeper.

The school secretary/bookkeeper will prepare an accounts receivable aging report two weeks after the end of the month and send a copy to the principal.

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- iv) The school secretary/bookkeeper should then notify the Principal in writing when tuition is one month past due. This documentation should be filed in the student's permanent file. The written notice to the family that payment has not been received should generally be written and signed by the Principal.
- v) Families who are two months past due on tuition should be notified by the school in writing that the child will not be allowed to attend school until past due balance is up-to-date. Jubilee/Diocesan Schools do not have discretion to waive this requirement unless granted permission by the Superintendent of Schools. See Appendix pages 21 and 22 for an approved collection letter.
- vi) If the family does not pay tuition and fees by end of the school year, the student cannot return to school until arrearage is paid. Nor can the student receive a transcript until tuition is paid.

3) Deposits

A) Steps for Deposit Preparation

- i) The school secretary/bookkeeper will prepare bank deposits on pre-printed bank deposit slips.
- ii) Bank deposits must be reconciled against the parent receipts before deposit is made.
- iii) Bank deposits should be made regularly (at least once weekly, preferably on Friday afternoons); **however, it is imperative that cash not accumulate in the school safe.** Therefore, if more than \$250 has been received in cash, a deposit should be made that afternoon. In addition, if more than \$1,000 has accumulated in checks and cash, a deposit should be made.

B) Steps for Ensuring Deposit Accuracy

- i) The school bookkeeper (or deposit designee) must ensure that the deposit slip accurately reflects the amount of the deposit at the time the deposit is made. If there is a discrepancy, this should be brought to the attention of the teller and resolved BEFORE leaving the bank.
- ii) Bank deposits should always be made in the same calendar month that the funds were collected (i.e. If payments are collected on January 31st, the school secretary should prepare deposit slips and make deposits before 2

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p.m. that day. It is imperative that this occur each month as it will help to ensure proper cut-off for audit trail purposes.)

- iii) Personal checks from staff, parents, or students **cannot** be cashed from the deposit cash on hand at the school.

C) Steps for Deposit Reporting

- i) **Diocesan** school bookkeepers should notify the Diocesan Finance Office of each bank deposit made. Such notification should include a copy of the teller-validated deposit slip and the deposit summary—the deposit log. This notification can be sent either by email, fax, or mail. However, only one method should be used per deposit summary. Simply, if the deposit summary and copy of deposit slip is faxed, there is no need to send it in the mail as well.
- ii) **For All Schools:** The amount of the Deposit Summary should **always** match the total of the bank deposit.
- iii) A general ledger entry will be required to record the deposit in PDS. Post as a Receipt and credit the accounts involved.
- iv) A copy of each deposit summary and deposit slip for each deposit should be kept on site at the school for the entire fiscal year. At the end of each fiscal year, the deposit summaries should be boxed up and stored on site at each school.

D) Steps for Handling Returned Checks

- i) **For Jubilee/Diocesan Schools:** When the school receives notification that a parent has had a check returned for insufficient funds, the school secretary should fax a copy of the returned check along with the completed *Returned Check Form* to Diocesan Finance Office personnel. The returned check plus a \$30.00 fee per returned check will be posted as a charge to the student's account in PDS School Office Management. **This policy is MANDATORY and should be communicated to the parents at the start of each year, as well as intermittently throughout the school year, and a sign stating this procedure should be present in each school office.**

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- ii) **Parish Schools:** The school secretary/bookkeeper should post the returned check in PDS School Office Management as a **charge** to the student's account for the amount of the returned check. In the general ledger, post as a journal entry. If the returned check is for tuition, you will need a Debit to Tuition Receivable (1XXX) and Credit Cash (1XXX.) If it is for fees/other you will need to Debit the account involved and Credit Cash (1XXX.)
- iii) It is within the school's discretion to disallow a parent from paying by check once one check has been returned for insufficient funds.
- iv) If a parent has two checks returned for insufficient funds, that parent should only be allowed to pay by money order or cashier's check.

4) Petty Cash

Each school may maintain a petty cash fund to cover small, incidental purchases. The petty cash fund shall be administered as follows:

A) Steps for Proper Use of Petty Cash

- i) Cash should NOT be removed from the petty cash fund by any person other than the school Principal and/or the Principal's designee.
- ii) Cash should NOT be removed from the petty cash fund without the Principal's written approval via a voucher, in the exact amount of the cash withdrawn, or the store receipt for the item purchased. The *Petty Cash Voucher Form* should be used.
 - (a) In the event that cash is removed before the purchase, the written voucher should have a notation explaining the purpose and use of the item(s) to be purchased, the employee making the purchase, and the signature approval of the principal.
 - (b) Vouchers should be accompanied by the actual store receipt within one day of purchase.
- iii) In the event that a store receipt is lost or not received, the Principal must complete a *Lost Receipt Form* explaining the exact amount covered and the reason.
 - (a) *Lost Receipt Forms* must be completed in full and have the Principal's signature approval before it can be processed.
 - (b) **Jubilee/Diocesan Schools:** Any *Lost Receipt Forms* in an amount greater than \$25.00 must receive approval from the Diocesan Finance Office designee once the receipt is determined to be missing or not received.

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Repeated use of *Lost Receipt Forms* will result in an audit of the petty cash fund by Diocesan Finance Office personnel.

- iv) Employees should not be reimbursed out of petty cash for any purchase not authorized in writing by the Principal before the time of purchase.
- v) Personal checks from staff, parents, or students ***cannot*** be cashed from petty cash.
- vi) **No** cash in the school office (e.g., fundraising proceeds, cash tuition payments) other than the official petty cash fund shall ***ever*** be used to fund purchases. Nor may fundraising proceeds or collected fees be commingled with the petty cash fund.
- vii) The petty cash fund should be reconciled to the original cash balance periodically by adding the actual cash on hand in the fund, temporary vouchers, and store receipts.

B) Steps for Reimbursement of the Petty Cash Fund

- i) The school secretary should audit petty cash periodically and make a check request for reimbursement when funds are near 1/3 of the total petty cash fund.
 - (a) *Check Requests* should be made out to “(name of school principal), Petty Cashier.”
 - (b) **For Jubilee/Diocesan Schools:** School Principals should not sign petty cash reimbursement check requests; these are to be forwarded to the Superintendent of Schools for approval.
- ii) School Principals should not use personal funds to supplement petty cash funds. Routine in-school audits of the petty cash balance, as noted above, will prevent unnecessary emergency expenditures of personal funds.
- iii) A petty cash audit may be performed at any time during a school visit by either Department of Education or Diocesan Finance Office personnel.

5) Purchasing-Jubilee/Diocesan Schools

- A) Schools are encouraged to implement and use a purchase order system to ensure that all purchases stay within appropriate budgetary guidelines. For purchases by Jubilee/Diocesan Schools of \$1,000 or more, a requisition for

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purchase must be sent to the School's Office. If greater than \$1,500, the CFO and COO must also approve the requisition.

- B) Employees making any purchases without the Principal's prior written approval may not be reimbursed for the cost of the purchase and could be instructed to return the goods purchased or to pay for the goods from personal funds.
- C) In cases where a consolidated purchase agreement with a specific vendor (e.g., routine office supplies and janitorial supplies) has been completed, schools may not use a different vendor without prior approval from the Catholic Schools Office.
- D) Copies of all approved purchased orders should be kept on site at the school for the remainder of the fiscal year.

6) Bill Payment Procedures

A) Steps for Proper Invoice Preparation

- i) The school secretary should keep track of all invoices submitted for payment. It is advisable that the school maintain an invoice log noting when invoices are received, the vendor, the amount, and when sent for payment.
- ii) When an invoice comes in, it should be stamped with the bill-paying stamp, and marked as to the purpose and the general ledger account that should be charged.
 - (a) The description provided by the school secretary on the invoice should not be the name of the general ledger account that the invoice is being charged to.
 - (b) The description should indicate what was purchased, why it was purchased, and who it was purchased for (aftercare, 2nd grade, library, etc.)
 - (c) The school secretary should avoid stamping the remittance portion of the invoice. If there is not room on the front of the invoice, the school secretary can stamp the back of the invoice (with directions on the front to see approval on the back).
 - (d) **For Jubilee/Diocesan Schools:** The school secretary should avoid sending **copies** of invoices to the Diocesan Finance Office at all costs; however, if this is absolutely necessary, the copied invoiced should be clearly marked as an "Approved Copy". If the invoice is a registration form or some other form that needs to be submitted with the check, the

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school secretary will submit a photocopy of the form with the original form. The school secretary should avoid submitting statements received from vendors for payment. The Diocesan Finance Office will only process actual invoices.

- (e) When the school receives a statement from a vendor, the school secretary should research whether the invoices listed on the statement have been submitted for payment.
- (f) If no record can be found of the invoice being submitted, the school secretary should contact the vendor and request a duplicate invoice and process that invoice as outlined above.
- iii) The school secretary should contact vendors immediately to research an invoice when the invoice is marked "past due." (Check immediately to guarantee that the bill has not already been submitted for payment.)

B) Steps for Proper Invoice Approval

- i) Once the invoices are prepared in this manner, the invoices should be given to the Principal for approval and signature and forwarded to the bookkeeper for payment.
- ii) **Jubilee/Diocesan Schools:** The school Principal should sign the invoice approving it for payment, and mail or otherwise deliver to the Diocesan Finance Office for processing. Faxed invoices will not be processed by the Diocesan Finance Office. Incomplete or incorrect information on the invoice will cause a delay in issuing payment.

C) Steps for Proper Invoice Submittal for Jubilee/Diocesan Schools

- i) Invoices are paid through the Diocesan Finance Office weekly . Wednesday is the day designated; therefore, any check requests received as of Tuesday before will be paid. Please note that because of control procedures, checks cannot be presented for payment for 12 hours after issuance.
- ii) Only in true emergency situations will checks be cut on any day other than Wednesday. Such emergency requests will require the approval of the Superintendent of Schools. In his/her absence, the Assistant Superintendent of Schools can provide the approval.
- iii) The school secretary and Principal should make sure that invoices are presented to the Diocesan Finance Office in a timely fashion to avoid all

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finance and late charges. Secretaries should allow **7 working days** for processing and mailing out checks to vendors.

- iv) Should a school Principal or school secretary believe that a requested check has been lost in the mail, the school Principal should notify Diocesan Finance Office personnel immediately so that a stop payment order can be issued and a replacement check cut.

7) Food Service Procedures

The school principal and secretary are responsible for ensuring an accurate count of students eating lunch so that the school receives the reimbursement due from the U S School Lunch Program.

The counts must be recorded on the prescribed electronic count program (see appendix). A laptop or similar device may be used to record the count or a manual count sheet that is daily keyed into the electronic count program.

The month-end report is then electronically transmitted to the Food Service Office within five working days after the end of the month.

The final USDA report will be sent to USDA by the 15th of the month following the month of service.

8) Review of Procedures

The Diocesan Finance Office is responsible for the updating of these policies and procedures. When warranted, parties involved in finances at the school sites will be provided with a finance workshop given by the Diocesan Finance Office personnel. There will also be periodic reviews and possible revisions to these policies and procedures. The finance staff will be available to assist the school site personnel in meeting their financial information and implementation needs.

Please refer to the Parish and School Accounting Manual for additional information.

Quick Reference Guide for Tuition/Fee Entries for the General Ledger:

Accounts Needed: Cash - 1xxx (normal balance debit)
Tuition Receivable Current Year - 1xxx (normal balance debit)
Tuition Receivable Prior Year - 1xxx (normal balance debit)
Reserve Tuition Receivable - 1xxx (normal balance credit)
Registration Fees Payable - 2xxx (normal balance credit)
Prepaid Tuition - 2xxx (normal balance credit)
Activity Fees Payable - 2xxx (normal balance credit)
Unearned Tuition Revenue - 2xxx (normal balance credit)
Gross Tuition Revenue - 4xxx (normal balance credit)
Parish Scholarships Awarded - 4xxx (normal balance debit)
MOST Scholarships Awarded - 4xxx (normal balance debit)
CMUS Scholarships Awarded - 4xxx (normal balance debit)
Other Discounts Allowed - 4xxx (normal balance debit)
Student Withdrawals - 4xxx (normal balance debit)
Registration Fee Revenue - 4xxx (normal balance credit)
Activity Fee Revenue - 4xxx (normal balance credit)
Grant Revenue-MOST - 4xxx (normal balance credit)
Grant Revenue-CMUS - 4xxx (normal balance credit)

Gross Tuition: Record in the general ledger after registration is final.

Debit - Tuition Receivable Current Year

Credit - Unearned Tuition Revenue

This amount will be for the total amount of tuition collectable **before** any grants.

Financial Aid/Grants/Scholarships:

Debit - Parish Scholarships Awarded

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Debit - MOST Scholarships Awarded

Debit - CMUS Scholarships Awarded

Credit - Tuition Receivable

This entry will be to record the **total** amount of each grant/scholarship.

During the year:

Payments: record in the general ledger after posting to the subsidiary ledger. The edit sheet should be the total of the deposit. Record as a Receipt in PDS. It will automatically Debit Cash and your credits will be: Tuition Receivable for tuition payments; Registration Fee Revenue for registration fees received after the school year has begun; Grant Revenue for payments received from MOST, CMUS etc.

Withdrawals: Debit - Student Withdrawals, Credit - Tuition Receivable.

Additions during the year: Debit Tuition Receivable, Credit Unearned Tuition Revenue. This amount will be for the Gross Tuition. If a grant is involved, also Debit the Grant Awarded account and Credit Tuition Receivable.

Recognize tuition revenue each month on a cash basis: At the end of each month, make the following journal entry, Debit Unearned Tuition Revenue and Credit Tuition Income. The amount of this entry will be the difference between Tuition Receivable and Unearned Tuition Revenue. Any balance at year-end will be charged to bad debt. For Jubilee/Diocesan schools the amount of the entry each month will be 1/10th of the original Unearned Tuition Revenue balance.

Write-off uncollectible tuition/fees: Debit Reserve for Uncollectible Tuition, Credit Tuition Receivable.

Pre-payments on next year's tuition: Post in Receipts in PDS to the Liability Accounts (2xxx) that are needed, such as Pre-registration Fees, Prepaid Tuition.

Applying Pre-Payments: After 6/30, make a journal entry to apply pre-payments to the proper accounts. Debit Prepaid Tuition, or pre-registration, etc. Credit Tuition Receivable for tuition payments, Pre-registration Revenue, etc.

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STUDENT ACCOUNT RATE CHANGE FORM(Parish)

School Name: _____

Family Name: _____

Student Name: _____

I.D. Number: _____

Grade: _____

Total Months in School Year: _____

Months Effected by Rate Change: _____

	Original <u>Amounts</u>	New <u>Amounts</u>	Increase/ _____
<u>(Decrease)</u>			

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Gross Tuition _____
Jubilee Scholarship _____
MOST Scholarship _____
Other Scholarship _____
Total Amount Billed to Parents _____
Monthly Amount Billed to Parents _____

Reason for Change: (Please be specific.)

Principal Signature: _____

Date: _____

Required for Jubilee/Diocesan Schools:

Superintendent of Schools: _____

Date: _____

New Student Form (Parish)

School Name: _____

Family Name: _____

Family Address: _____

Student Name: _____

I.D. Number: _____ Grade: _____

Date of Enrollment: _____

No. of Months Remaining in School Year: _____

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Tuition for Full School Year **Prorated Tuition Amounts**

Gross Tuition	_____	_____
Jubilee Scholarship	_____	_____
MOST	_____	_____
Others Scholarships	_____	_____
Amount to be billed	_____	_____
Total mos. in school year	_____	_____
Mo. Amount due	_____	_____

Other Fees:

Registration Fee _____
Book Fee _____
Technology Fee _____

Principal's Signature _____

Date _____

Student Withdrawal Form (Parish)

School Name: _____

Family Name: _____

Student Name: _____

I.D. Number: _____

Grade: _____

Date of Withdrawal: _____

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Total months in school year: _____

Months remaining in school year: _____

	<u>Original Amounts</u>	<u>Amounts to be Adjusted</u>
Gross Tuition	_____	_____
Jubilee Scholarship	_____	_____
MOST	_____	_____
Other Scholarships	_____	_____
Total	_____	_____

Principal's signature: _____

Date: _____

Example of Tuition Spreadsheet for Booking Tuition

Grade School Name
for the school year 09/10

ID #	Student Last Name	Student First Name	Parent Last Name	C	Grade	Gross Tuition	Funded Grants			Non Funded Grants			Net Tuition Due
							Less: CMUS	Less: MOST	Less: Vision	Less: Parish	Less: Discounts		
1186	Gonzales	Jose	Barreto, P	c	1	4,070	-1,500	-500	-200	0	0	0	1,870
6195	Castle	Brenda	Castle, M Dodges,	nc	7	4,970	0	0	0	-500	0	0	4,470
5185	Dodges	Joseph	N	c	kn	4,070	-500	0	0	-1,000	0	0	2,570
1187	Jones	Mary	Young, S Manque,	c	3	4,070	-1,500	-1,200	-300	0	0	0	1,070
6185	Manque	Peter	M	nc	8	4,970	0	0	-1,000	-250	0	0	3,720
5186	Odoll	Sophie	Smith, J Peterson,	c	2	4,070	0	0	0	0	0	0	4,070
6187	Peterson	George	L	nc	4	4,695	-500	-1,800	0	0	0	0	2,395
1785	Quill	Kimberly	Quill, S	c	5	4,070	0	0	0	0	-407	0	3,663
6198	Rogers	Richard	Rogers, R	nc	6	4,695	0	0	0	-800	0	0	3,895
						39,680	-4,000	-3,500	-1,500	-2,550	-407	0	27,723

SAMPLE TUITION DEBT COLLECTION LETTER

Dated

Addressee/Responsible Party

Re: Unpaid School Account

Dear _____:

This letter is to serve as a reminder to you that there is an unpaid debt in the amount of \$_____ owing for tuition or fee payments for the [insert here school year, such as 2011 or 2012 school year]. Pursuant to the policy the Diocese of Memphis Catholic School System, tuition and fee payments may not be made in cash but should be issued by check, money order or credit card to the designated school representative. Pursuant to our policies, those who are two months past due on tuition or greater, will not be allowed to attend school until the past due balance is paid current.

Please be advised that this is a courtesy letter to request that you bring the account current without further delay. In the event we are not in receipt of your payment within the next 10 days, this account will be turned over for further collection. Should that occur you may be responsible for additional costs and expenses of collection. If you wish to discuss this account please contact us immediately. Also, attached is an additional notice regarding debtor rights in a collection matter.

Sincerely,

Catholic Diocese of Memphis, in Tennessee

By: _____
Name:
Title:

JMR/mlt
Enclosure

4849-1181-5441, v. 1

**NOTICE REQUIRED UNDER
FAIR DEBT COLLECTIONS PRACTICES ACT**

With respect to the debt which is claimed by our client to be owed by you, please take notice of the following:

1. Unless you, within thirty (30) days after the receipt of this notice, dispute the validity of this debt, or any portion thereof, in writing, the debt will be assumed to be valid. We are not required to wait during the thirty (30) day period and may commence or continue legal proceedings against you at any time during this period.

2. If you notify this office in writing within thirty (30) days of your receipt of this notice that the debt, or any portion thereof, is disputed, this office will obtain verification of the debt, or if applicable, a copy of the judgment against you. Upon receipt of such verification or judgment, this office will mail you a response.

3. Upon your written request within the thirty (30) day period as above-referenced, this office will provide you with the name and address of the original creditor if different from the current creditor.

If you have been discharged of personal liability in a Bankruptcy proceeding, this office will not seek to collect this debt from you personally. If you are currently involved in a Bankruptcy proceeding, you and/or your attorney are asked to provide this office with the particulars of such proceeding.

**THIS IS AN ATTEMPT TO COLLECT A DEBT.
ANY INFORMATION OBTAINED WILL BE USED FOR THAT PURPOSE.**

THOMASON, HENDRIX, HARVEY,
JOHNSON & MITCHELL, P.L.L.C.
2900 One Commerce Square
Memphis, Tennessee 38103
(901) 525-8721

2013-2014 Jubilee School CMUS Grant Form Detailed Instructions

The purpose of this communication is to outline how the Jubilee Grant Form should be used for the upcoming school year. Since the Grant Form is the primary internal tracking mechanism used for CMUS Grants throughout the year, it's very important that all Jubilee Schools are using it in a consistent manor.

Overview

In total there are 27 fields of information on the form. Moving left to right, columns A, B, C, H, and J can be populated by your school using the current information located on PDS for each of your students. Your PDS should have a report under Students>Student Reports>Student Easy Reports>"Student List for PSAS Spreadsheet". Please review this information carefully to ensure accuracy based on your knowledge of each student and make changes as appropriate.

- A Family ID Number
- B Student Name
- C Parent(s) Name
- H Grade
- J Catholic or Non-Catholic (C or NC)

Please note the current year (2013-2014) Pk-6 and 7-8 Tuition amounts (Catholic and Non-Catholic) have been added. Top left hand side of the spreadsheet.

There are 14 other fields to be populated on a local level by each of the schools as applicable for each student and family.

- D Registration Fee Charge
- E Book Fee Charge
- F Technology Fee Charge
- G New Student (Y or N)
- I If PK thru 1st grade Applied To MOST (Y or N)
- K Jubilee School
- L Household Size (From PSAS Database or Tax Return)
- M Total Household Income-Both Taxable and Non-Taxable
- N Family Income Level %(i.e. Pays @ 18.86%, 25%, 45%, 70%, 90%)
- O Payment History (Annualized)
- P Actual Parent Payment (Annualized)
- Q MOST (Annualized)
- R Other Aid (Annualized)
- S Multi Student Discount

Column H – Please use **-3 for PK3, -4 for PK4 and number 0 for Kindergarten**. For all the other grades, use 1 through 8 as appropriate for each student. It's important to note the Tuition Field **will not** accurately calculate if you use anything but these numbers. For example, if the letter K is used for Kindergarten instead of the number 0 or 6th is inputted for 6th Grade instead of 6, the correct tuition **will not** populate.

Column I - Is very important. As you all know, MOST assistance is a critical component for some of our families when it comes to education funding; however, in order to qualify MOST Awards must be made very early (PK through 1st Grade). Past 1st Grade, applications for MOST assistance can't be made so it's very important that we're asking our families who have children in those grade ranges whether or not application has been made and if not, encourage them to do so.

Column J - Works the same as it always has with one very important difference. The Catholic or Non-Catholic (C or NC) designation in this column **will automatically drive the Tuition amount in Column W**.

Please use C or NC only. If anything else is inputted, the tuition amount won't be correct.

The features built into columns H and J add value but it requires all of us to ensure 100% accuracy of the student information we put in. If mistakes are made in either of those two fields, the tuition amount will not be correct.

Columns V, W, X, Y, Z, and AA contain formulas and will self-populate once the appropriate information is inputted. Again, this is a great feature that should make the entire process easier to manage but is totally dependent on accurate information to drive the numbers.

V	School Minimum Payment
W	Tuition
X	Recommended Family Payment per Scaled Rate %
Y	Requested Jubilee Grant
Z	Variance to Minimum
AA	Variance between Family % and Actual Payment

Column T (Date Approved) will be completed by the Jubilee Principal once a full review of the Grant Request information has been completed and rechecked for accuracy by another member of the school staff.

Comments Section

You will note there are two tabs to the Jubilee Grant Form. The first is "Awards" which has just been covered; the second is "Comments". All of you use a comments section on the Grant Form to make notes or keep track of special situations, withdrawals, transfers (in and out), etc. Understanding the need for comments, it is included but on a separate tab.

Other Points

As families move through the Financial Aid process and are considered "complete" at the school level, the Grant Requests can be submitted via email to the Catholic Schools Office for the Superintendent to review and approve. The CSO will forward their approval email (with Grant Form attached) back to the school Principal and the Finance Department. **CSO will maintain copies of all approved Jubilee Grant Forms.**

Any negative variances in either column Z "Variance to Minimum" or column AA "Variance between Family % Payment and Actual Payment" will need a separate approval from the Superintendent. More detailed information concerning the family will be required by the CSO in order for the Superintendent to review the variance and make the proper assessment. If the variance is approved the Superintendent will enter the date of her approval in column U. The CSO will forward their approval email (with Grant Form attached) back to the school Principal and the Finance Department.

If done correctly, the Jubilee Grant Form will build on itself through the year. As you submit award requests it's very important to leave all of the information contained on the form from previous submissions intact. This is the only way we will have an accurate picture of who has and has not been approved.

Other than sorting or highlighting please ***do not customize the Jubilee Grant Form in any way***. The most significant hurdles we faced in 2012-2013 came from student data being lost or inadvertently changed as people made revisions to the form locally.

In 2012-2013 the major error that occurred was data being changed after the Jubilee award had been finalized and approved by the CSO. An example of this would be changing a student from Catholic to non-Catholic (changing from C to NC). If an error is found the CSO and the Finance department will need to be notified via email. Corrections will need to be coordinated between the school's copy of their grant form and the grant form copy used by Finance to book the Tuition, CMUS, and fees.

Jubilee Schools Grades 7th thru 8th

2013-2014

10 Month Schools

Sample Scale. Updated Annually.

Catholic Tuition = 4930

Non-Catholic Tuition = 5580

Family Income Level

Household Size	Parents Pay 18.86%		Parents Pay 18.86%		Parents Pay 18.86%		Parents Pay 18.86%		Household Size
	Annual	Annual	Annual	Annual	Annual	Annual	Annual		
2	0 to 15,510	15,511 to 17,837	17,838 to 20,163	20,164 to 22,296	22,297 to 24,429	24,430 to 26,562	26,563 to 28,695	28,696 to 30,828	2
3	15,511 to 19,530	19,531 to 22,460	22,461 to 25,389	25,390 to 28,075	28,076 to 30,760	30,761 to 33,446	33,447 to 36,132	36,133 to 38,818	3
4	19,531 to 23,550	23,551 to 27,083	27,084 to 30,615	30,616 to 33,853	33,854 to 37,092	37,093 to 40,330	40,331 to 43,568	43,569 to 46,806	4
5	23,551 to 27,570	27,571 to 31,706	31,707 to 35,841	35,842 to 39,632	39,633 to 43,423	43,424 to 47,214	47,215 to 51,005	51,006 to 54,796	5
6	27,571 to 31,590	31,591 to 36,329	36,330 to 41,067	41,068 to 45,411	45,412 to 49,755	49,756 to 54,099	54,100 to 58,442	58,443 to 62,786	6
7	31,591 to 35,610	35,611 to 40,952	40,953 to 46,293	46,294 to 51,190	51,191 to 56,086	56,087 to 60,982	60,983 to 65,878	65,879 to 70,774	7
8	35,611 to 39,630	39,631 to 45,575	45,576 to 51,519	51,520 to 56,968	56,969 to 62,418	62,419 to 67,867	67,868 to 73,315	73,316 to 78,763	8
For each add'l family member add	4,020	4,623	5,226	5,779	6,332	6,935	7,538	8,141	For each add'l family member add
Lunch Price	Fed. Poverty Level	Free Lunch *	Free Lunch (Upper Limit) *	Reduced (Lower Limit)	Reduced Lunch	Lunch Price	% of Poverty		
	100	115	130	144	158				

Tuition Payment Schedule 2013-2014 10 month

	931	930	930	930	930	Catholic Yearly	Non Catholic Yearly
Catholic Yearly						930	930
Non Catholic Yearly	1,053	1,053	1,053	1,053	1,053	1,053	1,053
Catholic Monthly	94	94	94	94	94	94	94
Non Catholic Monthly	106	106	106	106	106	106	106

Jubilee Schools Grades 7th thru 8th		2013-2014	
Sample Scale. Updated Annually.			
Catholic Tuition =	4930		
Non-Catholic Tuition =	5580		

Family Income Level			
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Household Size	Parents Pay 18.86%		Parents Pay 25%		Parents Pay 45%		Parents Pay 70%		Parents Pay 90%		Household Size
	Annual	Reduced (Upper Limit)	Annual	Reduced (Upper Limit)	Annual	Reduced (Upper Limit)	Annual	Reduced (Upper Limit)	Annual	Reduced (Upper Limit)	
2	24,430 to 26,561	26,562 to 28,694	28,695 to 36,685	36,686 to 45,228	45,229 to 54,325						2
3	30,761 to 33,446	33,447 to 36,131	36,132 to 44,675	44,676 to 53,771	53,772 to 63,420						3
4	37,093 to 40,330	40,331 to 43,568	43,569 to 52,664	52,665 to 62,313	62,314 to 72,515						4
5	43,424 to 47,214	47,215 to 51,005	51,006 to 60,654	60,655 to 70,856	70,857 to 81,610						5
6	49,756 to 54,098	54,099 to 58,442	58,443 to 68,644	68,645 to 79,398	79,399 to 90,706						6
7	56,087 to 60,983	60,984 to 65,879	65,880 to 76,634	76,635 to 87,941	87,942 to 99,801						7
8	62,419 to 67,867	67,868 to 73,316	73,317 to 84,623	84,624 to 96,483	96,484 to 108,896						8
For each add'l family member add	6,884	7,437	7,990	8,543	9,095						For each add'l family member add
Lunch Price	Reduced Lunch	Full Price Lunch	Reduced Lunch	Full Price Lunch	Reduced Lunch	Full Price Lunch	Reduced Lunch	Full Price Lunch	Reduced Lunch	Full Price Lunch	Lunch Price
% of Poverty	171	185	237	292	350						% of Poverty

Tuition Payment Schedule 2013-2014 10 month					
Catholic Yearly	931	1,233	3,451	4,437	Catholic Yearly
Non Catholic Yearly	1,053	1,395	2,511	3,906	Non Catholic Yearly

Catholic Monthly	94	124	222	346	444	Catholic Monthly
Non Catholic Monthly	106	140	252	391	503	Non Catholic Monthly