

**SCHOOL BUSINESS PROCEDURES
MANUAL**

CENTER POINT ISD

Kim Bishop, Director of Business Services

AUGUST 2011

Foreword

August 2011

Dear Colleagues:

The *School Business Procedures Manual* for Center Point Independent School District will enable you to help in the efficient, effective, and productive functioning of the business procedures of our district. This manual is designed to provide information concerning the approved procedures for purchasing, travel, payroll reporting, and all other pertinent information relevant to school business.

The development and implementation of the *Financial Accountability System Resource Guide*, by the Texas Education Agency provides Center Point ISD with a basic financial system designed to ensure uniformity of fiscal reporting at the local, regional, and state level.

The Texas Education Agency has established that not later than August 20 of each year, the Superintendent (or designee) must prepare a budget for Center Point Independent School District covering all estimated revenues and proposed expenditures for the next succeeding fiscal year. The budget must be adopted before expenditures can be made, and this adoption must be prior to the setting of the tax rate for the budget year. The budget must be itemized in detail according to classification and purpose of expenditure, and must be prepared according to the rules and regulations established by the State Board of Education. The adopted budget, as necessarily amended, shall be filed with the Texas Education Agency through the Public Education Information Management System (PEIMS) as of the date prescribed by the Agency. The school district's board minutes will be used to record the adoption of the budget and any amendments to the budget. Budget amendments are to be made prior to exceeding a major functional expenditure category and these amendments are recorded in the board minutes. Filing of the final amended budget with the Texas Education Agency is satisfied whenever the annual audit report, showing a comparison of budget amounts with actual amounts, is filed.

Public school districts are required to have their accounts audited annually by an independent auditor to comply with the Texas Education Code, Section 21.256. This audit is to be performed in accordance with the Auditing Module of the *Financial Accountability System Resource Guide*, which is adopted by reference and State Board of Education rules, through Title 19, Texas Administrative Code, Section 109.61.

In the same manner, legal requirements for reporting the operation of school districts have made it necessary that a system of fund accounting be established for each school district. I hope you find this information helpful .

Sincerely,

Kim Bishop
Director of Business Services

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CPISD ACCOUNTING CODE OVERVIEW

Basic System Code Composition

In Section 1.41 of the *Financial Accountability System Resource Guide*, school districts are provided with accounting code structure and definitions for the purpose of uniformity across the state. Some of these codes are mandatory for use to assure certain reporting as required. The optional codes may be issued by districts to provide additional reporting for local use.

Fund Code

The fund code is a **mandatory three (3) digit code** used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group and the second and third digit specifies the fund. (Appendix 1)

Example:

- * Special Revenue Fund could be coded **211**. The **2** indicates the Special Revenue Fund, the **11** specifies ESEA Title I Part A - Improving Basic Programs.

Function Code

The function code is a **mandatory two (2) digit code** applied to expenditures/expenses that identifies the purpose of the transaction. The first digit identifies the major class and second digit refers to the specific function within the area. (Appendix 2)

Example:

- * The function "Health Service (Nurse)" is coded **33**. The **3** specifies Support Services - Student (Pupil) and the second **3** is Health Services.

Object Code

The object code is a **mandatory four (4) digit code** that identifies the nature and object of an account, a transaction, or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. (Appendix 3-1, 3-2)

Example:

- * Money received for current year taxes is classified in account **5711**. The **5** denotes revenue, the **7** shows Local and Intermediate Sources, the **1** denotes local real and personal property taxes revenue and the final **1** specifies current year levy.

Sub-Object Code

A sub-object code is a **2 digit code** for optional use to provide accountability at the local level. (Appendix 4)

Organization Code

The organization code is a **mandatory three (3) digit code** identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the *Texas School Directory*. (Appendix 5)

Example:

- * Expenditures for high school might be classified as **001**. This is the campus organization code that is defined in the *Texas School Directory* for high schools.

Fiscal Year Code

The fiscal year code is a **mandatory single digit code** that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

- * For the 2011/2012 fiscal year of the school district, a **2** would denote the fiscal year.
- * An ESEA Title I Part A - Improving Basic Programs grant for the project year from July 1, 2011, through June 30, 2012, would be indicated by a **2**.

Program Intent Code

The program intent code is a **2 digit code** used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served. (Appendix 6)

Example:

- * An entire class of physics is taught at the basic level. Program intent code **11** would designate Basic Educational Services.

Optional Codes 3, 4, and 5

Optional codes 3, 4, and 5 are single digit codes used at the local option to further describe the transaction.

**CPISD ACCOUNTING FUND CODES
2011/2012 SCHOOL YEAR**

	DESCRIPTION OF FUND
199	Local/ General Operating
211	Title I
224	IDEA A Formula
225	IDEA B Preschool
240	Food Service
255	Title VI - Classroom Reduction
262	Title II, Part D
270	Education Gaps
287	Education Jobs Fund
385	State Supplemental Services for the Visually Impaired
392	Non-Educational Community Based
429	Texas Fitness Now Grant
599	Debt Service
895	Administration Activity
896	High School Activity Fund
897	Middle School Activity Fund
898	Elementary Activity

Appendix 2

**CPISD ACCOUNTING FUNCTION CODES
2011/2012 SCHOOL YEAR**

FUNCTION CODES	DESCRIPTION
11	Instruction
12	Library
13	Curriculum/Staff Development
21	Instructional Leadership (Directors)
23	School Leadership (Principals)
31	Guidance and Counseling
33	Health Services (Nurse)
34	Transportation
35	Food Service
36	Co-Curricular/Extracurricular
41	General Administration
51	Plant Maintenance
53	Data Processing
61	Community Services
71	Debt Service
81	Construction
93	Shared Services
52	Security and Monitoring Services
62	School District Administration Support Services
91	Contracted Instructional Services Between Public Schools
92	Incremental Costs Associated with Chapter 41
94	Payments to Other School Districts under the Public Education Grant Program
95	Payment to Juvenile Justice Alternative Education Programs
96	Payments to Charter Schools
97	Payments to Tax Increment Fund
99	Other Governmental Changes

**CPISD ACCOUNTING EXPENDITURE CODES
2011/2012 SCHOOL YEAR**

A. SUMMARY

EXPENDITURE CODES	DESCRIPTION
6100's	Payroll Costs
6200's	Professional & Contracted Services
6300's	Supplies and Materials
6400's	Other Expenses (Travel, Fees, & Dues)
6500's	Debt Service
6600's	Capital Outlay - Land, Buildings, & Equipment

B. MOST OFTEN USED EXPENDITURE CODES

6100'S - PAYROLL

EXPENDITURE CODES	DESCRIPTION
6112	Substitute Teachers
6119	Salaries for Professionals
6121	Extra Duty Pay/Support Personnel
6129	Salaries for Support Personnel
6141	Social Security/Medicare
6142	Group Health
6143	Worker's Compensation
6144	Teacher Retirement/TRS Care-Dist.
6145	Unemployment Compensation
6146	Teacher Retirement/TRS Care

MOST OFTEN USED EXPENDITURE CODES-continued

6200's – PROFESSIONAL/CONTRACTED SERVICES

EXPENDITURE CODES	DESCRIPTION
6211	Legal Services
6213	Tax Collection
6219	Professional Services
6249	Contracted Maintenance/Repair
6259	Utilities
6269	Rentals – Operating Leases
6299	Miscellaneous Contracted Services

MOST OFTEN USED EXPENDITURE CODES-continued

6300's – SUPPLIES AND MATERIALS

EXPENDITURE CODES	DESCRIPTION
6319	Maintenance
6321	Textbooks
6329	Magazines/Books/Periodicals
6339	Testing Materials
6395	Equipment Under \$5000
6399	General Supplies

MOST OFTEN USED EXPENDITURE CODES Continued

6400'S - OTHER OPERATING COSTS

EXPENDITURE CODES	DESCRIPTION
6411	Travel/Subsistence – Employees
6412	Travel/Subsistence – Students
6419	Travel/Subsistence - Board Members - Non-Employees
6494	Transportation Costs
6499	Fees, Dues, and Awards

6600'S - CAPITAL OUTLAY - FURNITURE & EQUIPMENT

EXPENDITURE CODES	DESCRIPTION
6619	Land
6629	Building
6631	Vehicles - \$5,000 or More
6639	Furniture and Equipment - \$5,000 or More

Appendix 4

**SUB-OBJECT CODES FOR BUDGET
2011/2012**

CODE	ACCOUNT	CODE	ACCOUNT	CODE	ACCOUNT
01	First Grade	38	Theatre Arts	73	Telephone
02	Second Grade	39	Football	74	Water
03	Third Grade	40	Art	76	Nat'l Honor Society
04	Fourth Grade	41	Baseball	51	Powerlifting boys
05	Fifth Grade	42	Boys Basketball	80	Language Arts
12	Computers/Tech	43	Girls Basketball	83	English
14	ADA	45	Softball	85	Speech
15	Reading	46	Tennis	88	Spanish
16	Business	47	Track	91	PE
17	Drug Testing	48	Trainer/Boys	94	OAP
18	State Inspections	49	Volleyball	95	Trainer/Girls
19	Floor Repair	50	Math	96	Girls Athletic
20	Building	54	Agriculture	97	Boys Athletic
21	Janitorial/Custodian	55	Home Economics	98	Misc
22	Grounds	56	Welding	99	Miscellaneous
23	Principal	57	Building Trades	KG	Kindergarten
24	Choir/Music	58	Cross Country Boys	HS	High School
25	Band	59	Cross Country Girls	MS	Middle School
27	Cheerleaders	60	Science	EL	Elementary
28	Dance Team	61	SOAR	CO	Central Office
29	Corsairs	65	FFA	FR	Freshman Class
30	UIL	66	FCCLA	SO	Sophomore Class
31	Counselor	67	Key Club	JR	Junior Class
32	Journalism	68	Library Club	SR	Senior Class
33	Yearbook	69	Student Council	EG	Eighth Grade
35	Paper	70	History/S Studies	SG	Seventh Grade
36	Co-Curricular	71	Electricity	SX	Sixth Grade
37	Crime Stoppers (MS) Business Club (HS)	72	Gas/Heating	52	Powerlifting Girls

Appendix 5

**CPISD ACCOUNTING ORGANIZATION CODES
2011/2012 SCHOOL YEAR**

ORGANIZATION CODES	DESCRIPTION
001	High School (GR 9-12)
041	Middle School (GR 6-8)
101	Elementary (PK-5)
701	Superintendent's Office
702	School Board
703	Tax Costs
705	Substitutes
750	Business Office
999	Miscellaneous - Undistributed (Maintenance/Transportation/Food Services/Athletics)

Appendix 6

**CPISD ACCOUNTING PROGRAM INTENT CODES
2011/2012 SCHOOL YEAR**

FISCAL YEAR	PROGRAM CODES	DESCRIPTION
2	11	Basic/Regular Services
2	21	Gifted and Talented
2	22	Career and Technology
2	23	Special Education

2	24	Accelerated Education
2	25	Bilingual/Special Lang.
2	26	Nondisciplinary Alternative Education Program - AEP Basic Services
2	27	Nondisciplinary Alternative Education Program - AEP Supplemental State Compensatory Education Costs
2	28	Disciplinary Alternative Education Program - DAEP Basic Services

2	29	Disciplinary Alternative Education Program - DAEP State Compensatory Education Supplemental Costs
2	30	Title 1, Part A School Wide Activities Related to State Compensatory with 45% or more Educationally Disadvantaged Students
2	91	Athletic/Related Act.
2	99	Undistributed/Misc.

Appendix 7

**CPISD REVENUE CODES
2011/2012 SCHOOL YEAR**

LOCAL REVENUE CODES

CODES	DESCRIPTION
5711	Taxes, Current Year Levy
5712	Taxes, Prior Year
5719	Penalties, Interest and Other Tax Revenues
5721	Sale of WADA
5742	Earnings from Temporary Deposits and Investments
5751	Food Service Activity
5752	Athletic Activity
5759	Co-Curricular, Enterprising Services or Activities
5769	Miscellaneous Revenue

STATE REVENUE CODES

CODES	DESCRIPTION
5811	Per Capita
5812	Foundation
5813	Foundation Fund Incentive Aid
5829	State Program Revenue from TEA
5831	Teacher Retirement/TRS Care-On-Behalf Payments
5839	State Revenue From Other Than TEA

REVENUE CODES Continued

FEDERAL REVENUE CODES

FEDERAL REVENUE CODES	DESCRIPTION
5919	Federal Revenues Other Than State or Federal Agencies
5921	School Breakfast Program
5922	National School Lunch Program
5923	USDA Commodities
5929	Federal Revenues - TEA
5939	Federal Revenues - Other Than TEA
5941	Impact Aid
5949	Federal Revenues From Federal Government

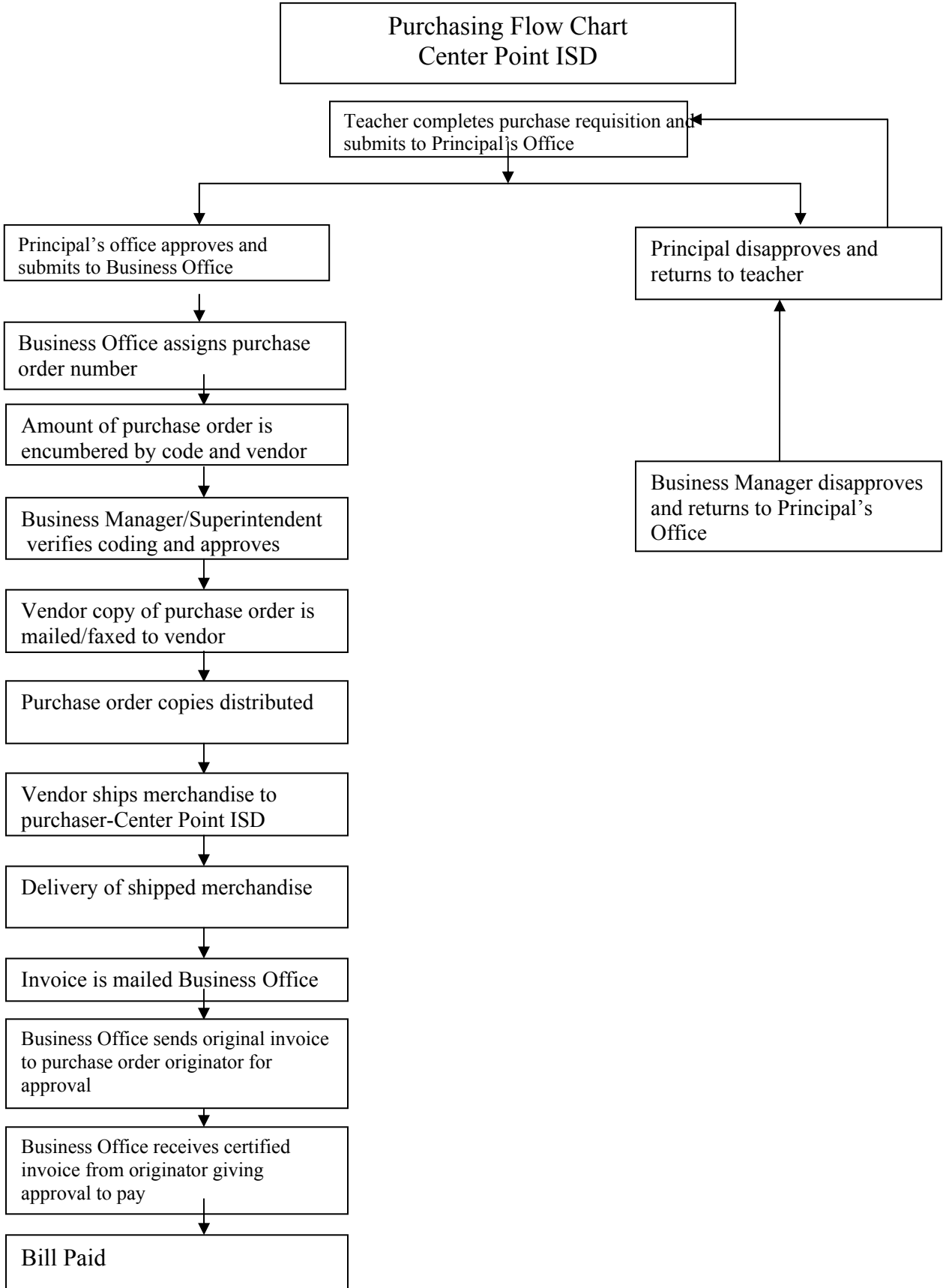
The revenue materials are for information only and please regard as such.

CENTER POINT ISD PURCHASE ORDER PROCESS

The following steps are outlined for you to follow in submitting a Center Point ISD purchase order:

1. Teacher completes purchase requisition (this includes account number and any special requests) and submits to principal's office.
2. The principal's office approves or disapproves the purchase order after checking account balance and items to be purchased. The principal submits the approved purchase requisition to the business office.
3. When business office receives the approved purchase requisition, a purchase order number is assigned and the amount of the purchase order is encumbered by account code and vendor number.
4. The business manager or superintendent verifies the coding and either approves or disapproves the order. The disapproved purchase order is returned by the business manager to the principal's office.
5. The business office distributes the copies of the approved purchase order as follows: accounting, file, and originator.
6. Vendor ships merchandise to purchaser.
7. Merchandise invoices are requested to be sent directly to the business office. The business office sends the original invoice to the originator with a slip attached asking that they certify the invoice for payment by signing. The signature of the originator denotes that items have been received, are in good condition, and that the invoice should be paid. Payment is made only upon receipt of the original invoice certified (signed) by the originator of the order.
8. Bill is paid in accounts payable payment cycle.

Note: Your submission of a purchase requisition to your principal does not mean that you have completed a purchase order. Purchase orders must be assigned a number, processed, and approved by the Business Manager and the Superintendent. Any purchases over \$50,000 must go through the bid process.



PURCHASING PROCEDURES 2011/2012 SCHOOL YEAR

Encumbrance Accounting - Purchase Orders

Budgets are the legal authority for expenditures. To exercise this authority, the business manager must have accurate up-to-date information on the status of the budget balances at all times. Knowing how much money has been spent to date is generally not sufficient. The amount committed must also be known to avoid over expenditure of budgeted funds. An encumbrance accounting system is a method of ascertaining the availability of funds and then reserving funds to cover outstanding obligations.

Encumbrances represent commitments related to contracts not yet performed (executor contracts) and are used to control expenditures for the year and to enhance cash management. Center Point Independent School District issues purchase orders for the purchase of goods and services to be received in the future. At the time these commitments are made, which in its simplest form means that when a purchase order is prepared, the appropriate account is checked for available funds. If an adequate balance exists, the amount of the order is immediately charged to the account to reduce the available balance for control purposes. The purchase order does not represent expenditure for the period, only a commitment to expend resources.

➡ Purchase Orders Processing

1. Center Point ISD will not be responsible for payment of purchases made without an approved purchase order. All purchases, including preview, are to be approved in advance by the superintendent or business manager.
2. State Tax Exemption - The Center Point Independent School District is exempt from payment of sales tax under Chapter 20, Title 122A, Revised Civil Statutes of Texas, for the purchase of tangible property and specified taxable services described in our purchase orders. The reason for claiming this exemption is that the purchased items are for the operation of a free public school.
3. All contracts proposed to be made by Center Point Independent School District for the purchase of any personal property shall be submitted to competitive bidding when said property is valued at \$10,000 or more. All bidding shall be coordinated by the business office.
4. Purchase order numbers will be issued by the business office upon receipt of a physical purchase order approved by the principal or director. The purchase order is to be completed by showing the appropriate budget code number, quantity, description of items, price, and complete company name and address.

All purchase orders with a “see attached description” must have two copies of the Attachment included with the original purchase order when it is submitted to the business office. Any special needs or requests (date check must be received, check must accompany purchase order, return original purchase order copy to business office for pickup, and etc.) must be shown on the purchase order in the Remarks section.

5. Purchase orders submitted for registration, fees, and travel expenses for conferences must have the name of the individual/individuals attending, the name and objective of the conference, location of conference, and the date/dates of attendance. Two copies of the registration form must accompany the purchase order. Any special needs or requests must be shown on the purchase order in the Remarks section.
6. Upon certifying the availability of funds, the processing of the order and the approval of the superintendent or business manager, the business office will mail the original copy of the purchase order to the vendor/company or follow any instructions shown in the Remarks section. The goldenrod copy of the purchase order will be returned to the originator of the order to confirm that the order has been placed.
7. Center Point Independent School District purchase orders instruct the company to mail invoices in duplicate, under separate cover, to the business office. The business office sends the original copy of the invoice to the originator of the order for approval. Approval should be given when all items listed on the invoice are received and examined for quality and condition. Approval of the invoice (originator or representative must sign the invoice) authorizes the business office to make payment. After payment is issued no returns or exchanges will be allowed.
8. Purchase orders must be issued with vendors who accept purchase orders and will allow the district to charge and pay at a later date (e.g., Wal-Mart and HEB).

CPISD CHECK ISSUANCE PROCEDURES

1. Center Point Independent School District check writing policies and procedures are governed by school board approval.
2. Checks will be issued on an as needed basis on Friday of each week. Purchase orders or payment authorizations that need a check to be issued on Friday must be received in the business office by lunch on Tuesday of that week. Checks to be written from your activity accounts go through the same process and are written through the general fund.

CPISD TRAVEL ADVANCE AND REIMBURSEMENT PROCEDURES

1. Center Point ISD employees traveling on school business must submit a separate purchase order for each of the following: (1) registration with two copies of the registration form attached; (2) hotel with complete address if staying overnight; and (3) name of employee making trip - this purchase order to include mileage and meal costs (see below). A separate purchase order should be submitted for each individual taking a trip. The purchase order(s) should be submitted to the business office at least two weeks prior to the date that the check(s) is required.
2. Each travel purchase order must contain the following information: (1) name of the employee taking the trip, (2) purpose of the trip, (3) location of the meeting, (4) time departing and returning to Center Point and (5) date that advance check is required.
3. Center Point ISD's mileage rate for using one's personal vehicle is \$.50 per mile.

Travel Reimbursement

1. A separate travel voucher must be completed for each Center Point ISD employee. Travel reimbursement must be submitted within ten (10) days after returning from a trip.
2. The travel voucher must be completed in detail showing the date of the travel, purpose of the trip, the destination, and the total round trip mileage.
3. Lodging, registration and/or airfare costs must include an itemized invoice.
4. Miscellaneous items such as amusement, valet, alcoholic beverages, laundry service, or personal telephone calls are not reimbursable.
5. The travel voucher is to be totaled, contain the budget code number, and submitted to the principal or department supervisor for approval prior to forwarding to the business office.

* Employee meal per diem of \$35.00 per day (breakfast \$5; lunch \$10; dinner \$20) applies only to overnight trips, not day trips.

** Student per diem per day of \$22.00 per day (breakfast \$5; lunch \$7; dinner \$10) applies only to overnight trips, not day trips.

CPISD CONTRACTED SERVICES PROCEDURES

The need may arise for Center Point ISD to retain the services of an outside independent contractor. Examples of these services may be community education instruction, appraisals, audits, presenters, consultants, etc.

The definition of a contracted service, according to the *Financial Accountability System Resource Guide*, is a complete service rendered for the school district by firms, individuals and other organizations.

The services of an independent contractor should not be retained without prior approval of the superintendent or business manager. A completed W-9 form must be on file with the business office before services begin. The W-9 form is available through the business office.

**CPISD PERSONNEL EMPLOYMENT/STATUS CHANGE
REQUEST PROCEDURES**

1. Each principal/department head who wishes to hire a new employee or change the status of a current employee must obtain prior approval from the superintendent.
2. Each new employee must complete the W-4 form, employee benefit enrollment form, and any other required forms at the business office. All forms are found at the business office.

PAYROLL REPORTING PROCEDURES

Sick leave and local personal leave policies and guidelines are addressed in the Teacher Handbook (located in the office of each campus principal) and the Board Policy Manual and will not be covered in this manual. The procedures to be followed in reporting absences for payroll accounting purposes will be outlined.

Professional and Paraprofessional Personnel

1. The Absence from Duty Report must be submitted for each employee absence.
2. The signature of the principal is required.
3. The Absence from Duty Report must be completed the day an employee returns to work following a sick leave.
4. The completed Absence from Duty Report forms are to be submitted to the business office with the Payroll Sheet at the end of each pay period. Each employee is responsible for indicating whether they wish to use local or state leave.
5. The principal of each campus submits a Payroll Sheet for the pay period on the cut-off date listed on the Center Point ISD 2011/2012 Pay Dates Schedule. Each employee is listed with absence date and reason for absence as well as type of leave to be charged for the absence and the name of the substitute.
6. The business office adjusts each employee's sick leave balance and docks the employee's check in the appropriate amount if all sick leave and personal days have been used.
7. The business office issues check to substitute personnel based on total service throughout the district.
8. All payroll reports are due in the business office by noon on the day following the close of the pay period.
9. No salary advances will be made. Section 52, Article 3, Texas Constitution.

Auxiliary Personnel

1. The Absence from Duty Report must be submitted for each employee absence.
2. The signature of the supervisor is required.

3. Absence from Duty Report must be completed the day an employee returns to work following a sick leave absence.
4. The completed Absence from Duty Report forms are to be submitted to the business office with the Time Sheets at the end of each pay period.
5. The department supervisor is responsible for submitting Time Sheets for each employee for the pay period on the cut-off date listed on the Center Point ISD 2011/2012 Pay Dates Schedule.
6. The department supervisor also submits Time Sheets for each substitute who has worked during the pay period.
7. Each employee of the transportation department is responsible for submitting Time Sheets for regular bus runs for the pay period on the cut-off date listed on the Center Point ISD 2011/2012 Pay Dates Schedule.
8. The business office adjusts each employee's sick leave balance or docks the employee's check in the appropriate amount.
9. All Time Sheets are due in the business office by noon on the day following the close of the pay period.

See attachment of Center Point ISD 2011/2012 Paydays indicating end date of each pay period.

10. No salary advances will be made. Section 52, Article 3, Texas Constitution.

Center Point ISD
2011-2012 Pay Dates and Pay Period End Dates

Pay Date	Pay Period End Date***
9/20/2011	9/9/2011
10/20/2011	10/7/2011
11/18/2011	11/11/2011
12/16/2011	12/9/2011
1/18/2012	1/6/2012
2/20/2012	2/10/2012
3/20/2012	3/2/2012
4/20/2012	4/13/2012
5/18/2012	5/11/2012
6/20/2012	6/8/2012
7/20/2012	7/13/2012
8/20/2012	8/10/2012

*** Please note that all pay period end dates are now on Friday.

CPISD BUS USE REQUEST PROCEDURES

1. The sponsor of an organization desiring the use of a school bus and driver must complete a Bus Request.
2. The form must be signed by the requester and the campus principal or director.
3. The form must reach the office of the superintendent a minimum of FIVE (5) working days before the event.
4. Request for the use of a school bus by an organization requires calculation of payment due for use to transportation. Cost for bus is to be paid is 75 cents per mile; cost for use of a van is to be paid is 50 cents per mile. Driver costs are to be paid at the rate of \$17.80 per hour for driving time and \$10 per hour for wait time. These rates are subject to change with pre-notification from the business manager. Appropriate budget code to charge should be indicated on the original request.

Contact the campus principal or the business office for the appropriate form.

Request is contingent on availability of funds, bus, and driver.

CPISD STUDENT ACTIVITY FUND PROCEDURES

The *Financial Accountability System Resource Guide* allows for the dual accounting of funds at both campus level and at the district level. The distinction of what constitutes an Agency Fund (campus level) as opposed to General Fund (district level) is determined by the beneficiary of the proceeds and by who decides how to expend the funds.

DEFINITIONS:

GENERAL FUND

General Fund (district level): These funds benefit the district and the decision regarding the expenditure is made by district personnel. These funds must be included in the district's annual budget as both revenue and expenditures.

On August 31 of each year, balances in accounts become part of the General Fund Balance.

AGENCY FUND

Agency Fund (campus level): These funds benefit students and student groups and the decision regarding the expenditure is made by the students (albeit often with guidance from district personnel such as advisors, teachers, and administrators). These funds do not have to be included in the district's annual budget.

On August 31 of each year, balances/shortages in accounts will roll into next year accounts.

ACTIVITY FUND PROCEDURES

AGENCY FUND: Two Types

- A. Two types of Agency Funds will be monitored and managed on each campus by the campus principal. While these funds are not part of the official district budget, they are subject to audit and are included in the school district's annual financial audit report.
 1. **CLEARING ACCOUNTS** are used for designated purposes such as for school pictures, class gifts, yearbooks, class rings, etc.

2. **CUSTODIAL ACCOUNTS** are basically the property of student groups such as student council, pep squad, clubs, etc., which are officially sanctioned by local school district policy.
 - a. Decisions on the use of these funds are to be made by the student group (with guidance from district employees) to which the funds belong as long as the use is in compliance with district policy.
 - b. Fixed assets (equipment) which are purchased by student groups become the property of the district and are recorded in the fixed asset inventory of the district as a donation or gift to the district.
 - c. Custodial accounts should not have a deficit balance.
- B. The business manager may perform periodic internal audits on activity fund accounts.
- C. Record Keeping Requirements
 1. Daily deposits will be brought to the business office for deposit.
 2. The business office must receive the completed Deposit Slip form indicating date, activity fund name, depositor, activity fund account number, amount of deposit, and an explanation of how funds were earned.
 3. The activity fund fiscal year is the same as the district's fiscal year, September 1 through August 31.
 4. Bank statements and canceled checks will be reconciled monthly by the business office.
 5. Invoices and either the accounting copy of the purchase order or payment authorization form will be on file in each campus office.

CPISD STUDENT FUND-RAISING

Fund-raising activities for clubs and other groups of students within the authority of the Center Point Independent School District are governed by the following policy constraints:

1. All fund-raising activities must be in the best interest of the Center Point ISD and be approved by the principal and superintendent and recorded on the regular school calendar prior to actual engagement in the fund-raising process.
2. Fund-raising calendars must show when fund-raising is to take place, where, grade level, what the fund-raiser is, and what the monies earned are to be used for. Calendars are available through each campus principal's office.
3. Any time that students participate in fund-raising activities, each participating student must be issued, and must return to the principal, a parental permission form which states that the student and his/her parent or legal guardian assume responsibility for the return of either unsold products or monies involved in the fund-raising activity.
4. Any student/parent who chooses not to participate in a fund-raising activity may take the option to pay his/her child's part of the funds needed for that child to attend any even or trip planned for that group which would have otherwise been paid with the fund-raising activity monies.
5. Only fund-raising activities which have proven beneficial to the organization will be duplicated for future fund-raising purposes.
6. Deposits for fund-raisers must be made daily (see Activity Fund Procedures, part C).