

**SCHOOL BUSINESS PROCEDURES
MANUAL**

CENTER POINT ISD

**Janice Erwin, Executive Director of
Business Services**

AUGUST 2009

SCHOOL BUSINESS PROCEDURES MANUAL

CENTER POINT ISD

I, _____, have received a copy of the School
(Print Name)
Business Procedures Manual dated August 2009.

Signature

Date

Please sign and return to Janice Erwin, Executive Director of Business Services.

Foreword

August 2009

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. A **fund** is an independent fiscal and accounting entity with a self-balancing set of accounts recording assets, liabilities, and fund balances. Funds are established to account for all financial transactions of specific activities of a local education agency's operations.

The procedures outlined in this manual are effective the beginning of school year 2009/2010. Please remember: Commitment to Excellence in school business can only come from unified effort, and our successes help to provide the best for the youth of Center Point ISD--our only purpose for being here.

Sincerely,

Janice Erwin
Executive Director of Business Services

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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 2009/2010 fiscal year of the school district, a **0** would denote the fiscal year.
- ◆ An ESEA Title I Part A - Improving Basic Programs grant for the project year from July 1, 2008, through June 30, 2009, would be indicated by a **9**. A grant for the project year from July 1, 2009 through June 30, 2010, would be indicated by a **10**. Therefore, 10 months of the ESEA Title I Part A - Improving Basic Programs grant expenditures would be accounted for under project year **9** and 2 months would be accounted for under project year **10**.

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.

Appendix 1

**CPISD ACCOUNTING FUND CODES
2009/2010 SCHOOL YEAR**

	DESCRIPTION OF FUND
163	Payroll Clearing
164	Accounts Payable Clearing
199	Local/General Operating
204	Safe and Drug Free Schools
211	Title 1
224	Idea – B, Formula
225	Idea – B, Preschool
240	Food Service
255	Title VI, Classroom Reduction
262	Title II, Part D – Technology
266	Stimulus
392	Non-Ed Community Based
401	Optional Extended Year Program
404	SSI-ARI/AMI
411	Technology
599	Debt Service
699	Capital Projects
895	Administration Activity
896	Secondary Activity
898	Elementary Activity
901	General Fixed Assets
902	General Long Term Debt

Appendix 2

**CPISD ACCOUNTING FUNCTION CODES
2009/2010 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

Appendix 3-1

**CPISD ACCOUNTING EXPENDITURE CODES
2009/2010 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

Appendix 3-2

MOST OFTEN USED EXPENDITURE CODES Continued

**6200'S - PROFESSIONAL/CONTRACTED SERVICES
CONTRACT LABOR IS WHEN A SERVICE HAS BEEN PROVIDED**

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

6300'S - SUPPLIES & MATERIALS

EXPENDITURE CODES	DESCRIPTION
6319	Maintenance
6321	Textbooks
6329	Magazines/Books/Periodicals
6339	Testing Materials
6395	Equipment Under \$5,000
6399	General Supplies

Appendix 3-3

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
2009/2010**

CODE	ACCOUNT	CODE	ACCOUNT	CODE	ACCOUNT
01	First Grade	39	Football	73	Telephone
02	Second Grade	40	Art	74	Water
03	Third Grade	41	Baseball	75	Memorial/Scholarship
04	Fourth Grade	42	Boys Basketball	76	Nat'l Honor Society
05	Fifth Grade	43	Girls Basketball	77	PALS
12	Computers/Tech	44	Golf	78	SAAD
14	Annual Repairs	45	Softball	80	History
15	Reading	46	Tennis	83	English
16	Business	47	Track	85	Speech
17	Drug Testing	48	Trainer	88	Spanish
18	State Inspections	49	Volleyball	96	Girls Athletics
19	Floor Repair	50	Math	97	Boys Athletics
20	Building	53	Health Occupations	98	All Sports
21	Janitorial/Custodian	54	Agriculture	99	Miscellaneous
22	Grounds	55	Home Economics	KG	Kindergarten
23	Principal	56	Welding	HS	High School
24	Choir/Music	57	Building Trades	MS	Middle School
25	Band	58	Cross Country-Boys	EL	Elementary
26	One Act Play	59	Cross Country-Girls	CO	Central Office
27	Cheerleaders	60	Science	FR	Freshman Class
28	Pep Squad	91	P.E.	SO	Sophomore Class
29	Corsairs	65	FFA	JR	Junior Class
30	UIL	66	FHA	SR	Senior Class
31	Counselor	67	Key Club	EG	Eighth Grade
32	Journalism	68	Library Club	SG	Seventh Grade
33	Yearbook	69	Student Council	SX	Sixth Grade
35	Paper	70	History	51	Power lifting-Boys
37	Crime Stoppers (MS) Business Club (HS)	71	Electric	52	Power lifting-Girls
38	Theatre Art	72	Gas	PS	Personnel Services

Appendix 5

**CPISD ACCOUNTING ORGANIZATION CODES
2009/2010 SCHOOL YEAR**

ORGANIZATION CODES	DESCRIPTION
001	High School (GR 9-12)
002	DAEP
003	Broad Horizons
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
2009/2010 SCHOOL YEAR**

FISCAL YEAR	PROGRAM CODES	DESCRIPTION
0	11	Basic/Regular Services
0	21	Gifted and Talented
0	22	Career and Technology

0	23	Special Education
0	24	Accelerated Education
0	25	Bilingual/Special Lang.
0	26	Nondisciplinary Alternative Education Program - AEP Basic Services
0	27	Nondisciplinary Alternative Education Program - AEP Supplemental State Compensatory Education Costs

0	28	Disciplinary Alternative Education Program - DAEP Basic Services
0	29	Disciplinary Alternative Education Program - DAEP State Compensatory Education Supplemental Costs
0	30/31	Title 1, Part A School Wide Activities Related to State Compensatory with 45% or more Educationally Disadvantaged Students and High School Allotment
0	91	Athletic/Related Act.
0	99	Undistributed/Misc.

Appendix 7-1

**CPISD REVENUE CODES
2009/2010 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

Appendix 7-2

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

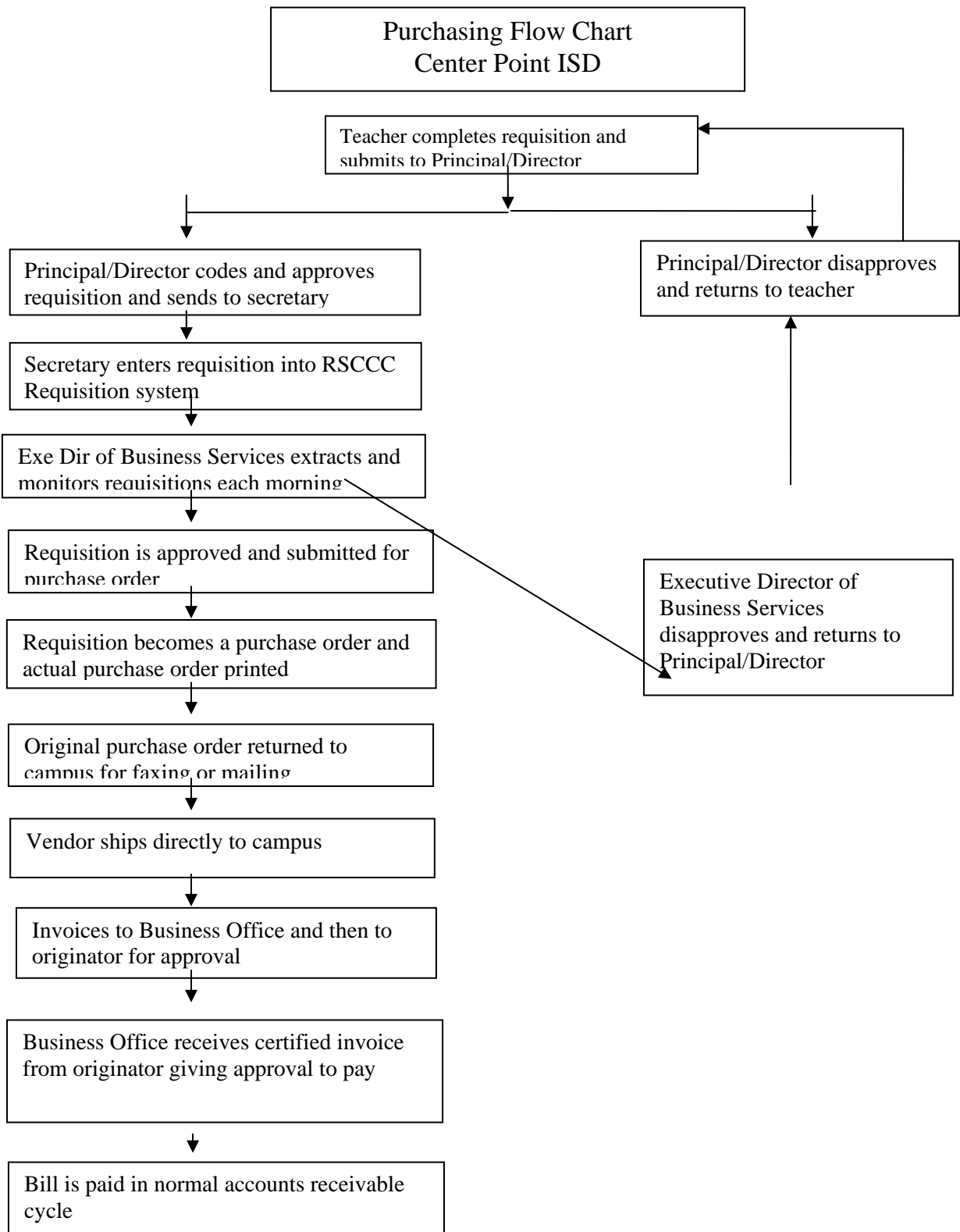
The revenue materials are for information only and please regard as such.

CENTER POINT ISD REQUISITION SYSTEM PROCESS

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

1. Teacher/originator completes requisition form (this includes company name, address, catalog numbers, detail description, shipping charges, and any special requests) and submits to principal/director/supervisor.
2. The principal/director/supervisor reviews the requisition and codes the order with the correct budget account **after checking account balance**. The principal/director forwards the requisition to the campus/organization secretary for data input into the computer requisition system.
3. The Executive Director of Business Services (Superintendent in lieu of) will monitor the requisition system and each morning between **9:00 am and 10:00 a.m.** requisitions will be approved if correctly coded. Approved requisitions will become a district purchase order and will be returned to campus/organization for “mailing or faxing” – please do not call in an order. Remember that just submitting a requisition does not make a purchase order and Center Point ISD requires that all purchases be made with an approved/authorized purchase order.
4. Vendor ships merchandise directly to campus/organization and no longer to Central Office.
5. 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. *****Please return signed invoices to business office in a timely manner once it has been sent from us.**
6. Bill is paid in accounts payable payment cycle.

Note: Your submission of a requisition to your principal/director does not mean that you have completed a purchase order. Requisitions become purchase orders only after going through the requisition process and approval. ****Requisitions are not to be entered the first 4 working days of the month – as the prior month is in the process of being closed.**



PURCHASING PROCEDURES 2009/2010 SCHOOL YEAR

Encumbrance Accounting - Purchase Orders

Budgets are the legal authority for expenditures. To exercise this authority, the Executive Director of Business Services 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 (executory 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 an expenditure for the period, only a commitment to expend resources.

Requisition/Purchase Order 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 Executive Director of Business Services.
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 \$50,000 or more. All bidding shall be coordinated by the business office.
4. Purchase orders will be issued through the requisition system and will be assigned a number by the Executive Director of Business Services. Requisitions will only be entered by approval of principals/directors. The requisition is to be completed by showing the appropriate catalog number, quantity, description of items, price, shipping amount, 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 the me 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 send the purchase order back to the campus/organization for mailing or faxing. Please do not call in an order.
7. Center Point Independent School District purchase orders indicate No Backorders accepted. The business office requests that invoices be sent directly to the office. The original copy of the invoice will be sent 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., Walmart and HEB).

CPISD CHECK ISSUANCE PROCEDURES

1. Center Point Independent School District check writing policies and procedures are governed by school board approval.
2. The district's normal payment cycle is to close accounts payable on or around the 28th of each month. Finance accounting must close/clear each month.
3. An example of first accounts payable check run at the beginning of each month is as follows:

September 11	Fri	March 12	Fri
October 9	Fri	April 9	Fri
November 13	Fri	May 12	Wed
December 11	Friday	June 11	Fri
January 8	Fri	July 13	Tue
February 12	Fri	August 13	Fri

4. Checks will be issued on an as needed basis on Friday of each week (please see #2 for exception dates). Bank statements must be balanced and months must be opened and closed so there is a time when the business office will be unable to issue a check. Please plan accordingly.

CPISD TRAVEL ADVANCE AND REIMBURSEMENT PROCEDURES

1. Center Point ISD employees traveling on school business must submit a separate requisition 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 requisition to include mileage and meal costs (see below). A separate requisition should be submitted for each individual taking a trip. The requisition(s) with the Professional Leave/Trip Request must be submitted to the business office **at least two weeks prior to the date that the check(s) is required.**
2. Center Point ISD's mileage rate for using one's personal vehicle is \$.50 per mile.
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 Professional Leave/Trip Request Form is to be totaled, contain the budget code number, and submitted to the principal or department supervisor for approval prior to forwarding to the Superintendent.
6. All out of district travel – daily or overnight – requires prior approval. When budget money is depleted travel can not be paid.

*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 (breakfast \$5; lunch \$7; and 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 Absence from Duty Report **must** be completed a minimum of five (5) working days in advance of a personal leave day. 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, or as accumulated by campus secretary. **Each employee is responsible for indicating whether they wish to use local or state leave. ** New ruling is that you must choose, not district.**
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 2009/2010 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.
6. The principal also submits the Substitute Payroll Sheet listing the name of the substitute, the date worked, and for who worked.
7. 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.
8. The business office issues check to substitute personnel based on total service throughout the district.
9. **All payroll reports are due in the business office by 9:00 a.m. on the day following the close of the pay period. **Please see March 2010 payroll date.**
10. No salary advances will be made. Section 52, Article 3, Texas Constitution.
11. Absence from duty form is required for professional development, field trips, UIL, athletic events, OAP, stock shows, jury duty (excused only with Jury Duty attendance notice), and for any other reason not listed above. If you are not present at work an absence from duty form must be completed.

Auxiliary Personnel

1. The Absence from Duty Report **must be** submitted for each employee absence.
2. The Absence from Duty Report **must be** completed a minimum of five (5) working days in advance of a personal leave day. 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 2009/2010 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 2009/2010 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 9:00 a.m. on the day following the close of the pay period.**

See attachment of Center Point ISD 2009/2010 Paydays indicating **start date** and **end date** of each pay period.

10. No salary advances will be made. Section 52, Article 3, Texas Constitution.
11. Absence from duty form is required for professional development (training), field trips, UIL, athletic events, stock shows, jury duty (excused only with Jury Duty attendance notice), and for any other reason not listed above. If you are not present at work an absence from duty form must be completed.

**CENTER POINT ISD
2009/2010 PAY DATES**

PAY DATE	START DATE	END DATE
August 20, 2009 <i>Final Pay Date for 08/9</i>		August 13
September 18, 2009	August 14	September 11
October 20, 2009	September 12	October 13
November 20, 2009	October 14	November 13
December 18, 2009	November 14	December 11
January 20, 2010	December 12	January 13
February 19, 2010	January 14	February 12
March 19, 2010 **	February 13	March 10
April 20, 2010	March 11	April 13
May 20, 2010	April 14	May 13
June 18, 2010	May 14	June 11
July 20, 2010	June 12	July 13
August 20, 2010 <i>Final Pay Date for 09/10</i>	July 14	August 13

** Pay date during Spring Break, direct deposit is needed.

*** Pay dates subject to change with 5 days notice.

CPISD REPAIR REQUEST PROCEDURES MAINTENANCE WORK ORDER

When a repair or maintenance action is needed on any campus, the employee requesting the repair submits the work request via a web site. This service allows you to submit work requests directly to our Maintenance/Administration departments over the internet.

Organization Account # is **471977292**

Password is **password**

Follow these steps:

1. Click this URL: <http://www.myschoolbuilding.com>.
2. Enter account number.
3. For maintenance requests, click on Maint Request at top of page.
For technology assistance, click on IT Request at top of page.
4. Complete the request submittal page with the required information and click submit.

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 as well as obtain the services of a driver. Please note that you must find a driver, this is not the responsibility of transportation. Please submit a requisition to CPISD Transportation of use of bus/van – estimate the cost and when transportation sends the Business Office the yellow copy of the Bus Request the trip will be billed against the requisition/purchase order. The submission of a requisition for use of a van/bus also applies to individuals – example the Executive Director Business Services plans to use the van to travel to San Antonio for training at Education Service Center, Region XX – a requisition would be submitted to CPISD Transportation for \$.50 per mile, quantity 120 miles, and total 60.00. The use of a van would be charged to Executive Director Business Services travel account 199 41 6411 00 750 099000.
2. The form must be signed by the requester and the campus principal or director and a budget code for expensing must be included.
3. **The form must reach the Operation Services Office a minimum of TEN (10) 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 a bus “AND THIS DOES NOT INCLUDE DRIVER COST” IS \$.75 per mile. Cost for use of a van “AND THIS DOES NOT INCLUDE DRIVER COST” is \$.50 per mile. Driver cost is a minimum of \$17.80 per hour and will depend on the driver. Please contact the Operation Services Office.** Appropriate budget code to charge **must** 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

NEW PROCEDURE

- A. Two types of Agency Funds will be monitored and managed on IN THE DISTRICT BUSINESS OFFICE by the Executive Director Business Services. 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. Record Keeping Requirements

***** PLEASE NOTE AS THIS IS NEW**

1. **Daily deposits slips will be completed by designated sponsors. Deposits should not be made on the last day of the month. The deposit slip is to be hand delivered to the BUSINESS OFFICE ONLY AND RECEIVED ONLY BY THE EXECUTIVE DIRECTOR BUSINESS SERVICES OR THE ASSISTANT. THE SPONSOR WILL RECEIVE A RECEIPT FOR THE DEPOSIT – NO RECEIPT NO DEPOSIT RECORDED. Bank deposit will be made by Business Office Staff.**

2. **Purchase orders will be used for Activity Funds. The old district purchase orders will be used. The purchase orders (must be detailed not just “supplies”) will originate with the sponsor, have approval of the campus principal, and be sent to the Business Office where the Executive Director Business Services will review and approve for purchase order number assignment. No activity fund purchase is to be made without an authorized approved purchase order. You must plan in advance, please understand that you will not have a day turn around.**

3. **Activity fund checks will be written by the Business Office in a normal checks payable schedule. Please see schedule and plan accordingly, as there will not be an “I need a check today” procedure, a check will not be processed.**

4. The activity fund fiscal year is the same as the district’s fiscal year, September 1 through August 31.

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 **by sponsor** (see Activity Fund Procedures, part B).
7. School districts may conduct two one-day tax free sales or auctions each calendar year. For the purposes of this exemption, one day is counted as 24 consecutive hours and a calendar year is the 12-month period from January through December. For example, a school group selling yearbooks may accept pre-orders without collecting tax if the day the yearbooks will be delivered to customers is designated as one of the group's tax-free fundraisers. Surplus yearbooks sold during the same day also qualify for the exemption. Surplus yearbooks sold on other days are taxable unless sold at the group's other tax-free fundraiser. I received this information July 2009 from Susan Combs, Texas Comptroller of Public Accounts and the entire document is available for your viewing.

CPISD BUSINESS OFFICE PROCEDURES GENERAL GUIDELINES

DO'S & DON'TS

The following is a listing of helpful guidelines and procedures related to purchasing and acquisition of a district check.

1. Plan ahead to avoid “last minute” and “emergency” requests.

Plan ahead to have requisitions entered in sufficient time to process in the normal cycle. Requisitions are reviewed daily and processed.

2. Center Point Independent School District purchases can only be made using the requisition process as outlined. Individuals are not permitted to place orders by telephone until **AFTER** a purchase order has been **processed and approved**.

***Individuals will not be reimbursed for purchases which they make out of pocket. Please do not embarrass yourself and make it difficult for the Business Administrator by making this request.

The Executive Director Business Services will not authorize reimbursement of expenses to the Student Activity Account which should have been placed through the normal purchase order process.

3. Please advise the Executive Director Business Services if purchases exceed \$50,000 in an aggregate amount. These items will be bid for the schools by the business office.
4. Please note that this manual has been checked out to you. Read it and if you have questions be sure and ask because **stated procedures will be followed**.

