

ACCOUNTING SECTION

May 14, 2002

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ACCOUNTING ACTIVITY FUNDS MANAGEMENT

CFD
(LOCAL)

STUDENT FUNDS

The activity fund shall be managed at central office by the Assistant Superintendent for Business/Finance. The Superintendent or designee shall ensure that a student activities account is maintained to manage all class funds, organization funds, and any other funds collected from students for a school-related purpose. Receipts shall be issued by the Business Office designee for all funds prior to their deposit into the appropriate district account at the district depository.

FIDUCIARY RESPONSIBILITY

The Business Office and Principal shall be responsible for the proper administration of student funds in accordance with state and local law, District-approved accounting practices and procedures, and the *TEA Financial Accountability System Resource Guide*. Student activity funds shall be included in the annual audit of the District's fiscal accounts. [See CFC]

USE AND EXPENDITURE

Funds collected by student groups shall be used only for purposes authorized by the organization or upon approval of the sponsor. The principal or designee shall approve all disbursements. All funds raised by student organizations must be expended for the benefit of the students.

CAMPUS ACTIVITY FUND

The principal shall be authorized to expend funds from the campus administrative activity fund to be used for activities for the students, faculty, staff or campus.

APPROVAL

Approval from the immediate supervisor or designee shall be obtained prior to disbursement being made to the principal.

CARRYOVER FUNDS

All funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the unexpended funds of the organization shall be credited to the appropriate administrative activity account.

NOTE: See Student Activity Procedure Manual for further information.

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PURCHASING AND ACQUISITION PETTY CASH ACCOUNT

CHB
(REGULATION)

ADVANCED FUNDS

The central administration will advance to each school the sum of \$200.00 at the beginning of each school year. The principal is authorized to use these monies to make emergency purchases, buy small non emergency items and make needed repairs.

PROCEDURES FOR USE OF PETTY CASH FUND

The following guidelines apply for maintenance of the petty cash fund:

1. The maximum petty cash allowable for each building is \$200.00, unless otherwise authorized in writing by the Superintendent.
2. Petty cash may be used to purchase items costing less than \$25.00.
3. Purchases will not be reimbursed through petty cash unless accompanied by a receipt and noted on the petty cash report.
4. The petty cash report and accompanying receipts will be periodically turned in to the business office for audit and replenishment of the fund.
5. Internal controls must satisfy standards set by the independent auditor.
6. Not for travel expenses.

ACCOUNTING

Itemized records of expenditures from a campus petty cash fund will be maintained at each school. Expenditures made from the district petty cash fund will be itemized and kept on file in the office of the Superintendent or designee.

RESTRICTIONS

After a budget item is exhausted, no expenditures against this item may be made from the petty cash fund.

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EQUIPMENT AND SUPPLIES CRITERIA

This section is provided to establish district criteria between supplies and equipment so as to code them properly in your purchase order/requisition.

CRITERIA FOR SUPPLY ITEM

A supply item is any article or material which meets any one or more of the following conditions:

1. it is consumed in use
2. it loses its original shape or appearance with use
3. it is expendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit
4. it is an inexpensive item, having characteristics of equipment, whose \$499 cost makes it inadvisable to capitalize and purchase shall be charged to a 6300 account
5. it loses its identity through incorporation into a different or more complex unit or substance

CRITERIA FOR EQUIPMENT
OR FURNITURE ITEM

An equipment/furniture item is a material unit which meets all the following conditions:

1. it retains its original shape and appearance with use
2. it is nonexpendable, that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit (which is not true of supplies)
3. it represents an investment of \$500 or more which makes it feasible and advisable to capitalize the item which shall be charged to a 6600 account*
4. it does not lose its identity through incorporation into a different or more complex unit or substance

*Criteria #3 is very important, especially if capital outlay expenditures are to be accounted for in your property inventory as you return your receiving (green) copy to the Business Office.

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EQUIPMENT AND SUPPLIES MANAGEMENT
AUTHORIZED USES OF EQUIPMENT AND SUPPLIES

CMB
(EXHIBIT)

ACKNOWLEDGEMENT OF RESPONSIBILITY FOR DISTRICT EQUIPMENT

Employee's Name _____

Campus or Department _____

Description of equipment assigned _____

Inventory number _____

I understand that I will be responsible for the care of the District equipment assigned to me and that I will bear the cost of repair or replacement if it is damaged, lost, or stolen while it is in my care.

Employee Signature

Date

Equipment assignment approved by:

Principal/Supervisor Signature

Date

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PROPERTY INVENTORY CODINGS

Robstown High School	001	Transportation Department	931
Alternative Learning Center	002	Athletic Department	932
Alternative Education Program	003	Special Education Department	933
Seale Junior High School	041	Federal Programs Department	934
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Junior High Choir	924	Gifted & Talented	958
High School Band	925	Testing	959
High School Choir	926	Instructional Leadership	960
Health Services	927	Section 504	961
Counseling Department	928	Storage	999

CATALOG NUMBER LIST

Furniture	1541
Data Processing	1542
Vehicles	1543
Audio Visual	1544
Library Books	1545
Other Equipment	1549

STATUS CODE

Active	1
Stored	2
Retired	3

GAIN CODE

New Purchase	1
Newly Found	2
Donated	3

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PROPERTY INVENTORY FORMS

The following forms are required when submitting transfers, changes, additions or deletions to property inventory. All entries should be made in RED. Forms are to be used as follows:

1. Transfer Form – used when moving an item(s) from one campus/office/room to another or to district wide storage facility (location 999, room 000)
2. Change Form – used when information shown on property inventory print out is not correct and a change needs to be made on description, serial number, acquired date, fund or location. Enter item number and correction information under column that applies.
3. Deletion & Addition Form – used for items that do not exist at your location, but appear on your inventory print out. A reason for deletion is required per item number that is to be removed from the inventory. Valid reasons for deletion:
 - a. burglary/mysterious disappearance attach a burglary/vandalism loss report form
 - b. broken/worn out and destroyed
 - c. old/outdated and sold at public auction

Also used for adding items that are found at your location but do not appear on your inventory print out. All information is required.

NOTE: Any incorrect unit values should be brought to the attention of the Property Inventory Clerk.

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ROBSTOWN INDEPENDENT SCHOOL DISTRICT
DELETIONS & ADDITONS FORM

Instructions – identify the areas for which you are responsible, complete the certification block and list assets not located when inventory was taken.

A. Inventory area for which you are responsible: Location _____ Room _____

B. Date of computer print out _____

C. Certification of inventory: I, _____ certify that a complete inventory of the areas for which I am responsible have been taken and that all items on the listing were physically observed, except those items listed below. For the items listed below, I certify that a complete search of the premises has been made and that staff members have been questioned concerning the whereabouts of the item(s) and that the item(s) cannot be found and are presumed lost.

D. Deletions – The following items are assigned to my inventory print out, but were not found in the inventory that was taken.

Serial Number	Description	Total Units Shown on Inventory	Total Units To Be Deleted	Total Units To Be Deleted
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

E. Circumstances of Loss – Give all known facts concerning each loss for each item number entered above. Deletions will not be made without reason for loss.

F. Additions – The following items do not appear on my inventory print out but were found in the inventory that was taken.

Business Office Use Only Item No.	Description	Serial Number	Fund	Units	Gain Code	Unit Value	Room No.
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Report completed by _____ Date _____

Building Administrator _____ Date _____

Removal from Inventory Authorization Given by _____ Date _____

Business Office Use: Entries made by _____ Date _____

PROPERTY INVENTORY GENERAL INFORMATION

- A. Computer print out will be sent out to Campus/Offices once a year for checking by staff
- B. Computer print out should show all items that were purchased by the school district and follow the Equipment & Supplies Criteria
- C. Every item should have a numerical room number, location number, acquired date, fund coding, and number of units, unit value and complete description.
- D. Equipment such as typewriters, calculators, record players, projectors, computers, etc. should have a serial number.
- E. In most instances, items under \$50 will not appear on the inventory print out. Exceptions to this are for example, cassette players, calculators or large groups of desks or chairs.
- F. Location coding and fund coding – most locations have only one coding, Robstown High School has a different location coding for each building

PROPERTY INVENTORY TAGS

- A. For every item number that appears on the inventory print out there will be a corresponding tag
- B. Any tags that cannot be applied to items for example, band instruments, books or buildings need to be kept at your location. DO NOT return to the Business Office
- C. Any tags that are returned to the Fixed Assets Office have to be accompanied by a deletion form with all required information
- D. By request, the property inventory clerk will replace any missing or damaged tag(s)
- E. Tag(s) should be placed on the top right hand corner of item facing you wherever possible.

BUDGET CHANGE FORM

This form is required from all programs for all budget changes. The budget change request form will allow systematic process and close adherence with TEA Financial Accountability Resource Guide. The budget change request form should be completed as follows:

1. Enter date and name of program/campus
2. Reference Number will be entered by the Business Office
3. Enter the fund, function, object code, sub-object code, organization, year and program code
4. Enter description of budget coding
5. Enter amount of requested addition, deletion or both
6. Deletions and additions of the budget change request should equal
7. Enter justification for the change under "Reason for Request". Justification must be entered or budget change will be returned without any action taken
8. The budget change request should be signed by the budgetary administrator responsible for the budget
9. The budgetary administrator will forward the budget change to the Business Office to verify sufficient funds available for deletions.
10. Business Office will forward budget change request to the Superintendent's Office for approval.
11. Superintendent's Office will forward budget change request to the Business Office for processing.

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BUDGET CHANGE REQUEST

Business Office Use Only

Ref No.	Command	Acct'g Period	Clerk

Date: _____

PROGRAM OR CAMPUS

Delete from Budget: _____

Fund	Func	Class/ Object	Sub Obj	Org	Yr	Area	Description	Rec	Amount

Add to Budget: _____

Fund	Func	Class/ Object	Sub Obj	Org	Yr	Area	Description	Rec	Amount

Reason for Request: _____

Prepared By:	Business Office Approval:	Superintendent Approval:

PURCHASE ORDER/REQUISITION CODING/AMOUNT CORRECTIONS

Once a purchase order/requisition has been posted the only method to change a coding or amount to an approved purchase order will be through a memorandum signed by the originating principal/authority. The Business Office will process a journal entry to correspond with the requested change and forward a copy to the Originator.

CASH RECEIPTS

All cash brought into the Business Office should be pre-counted (coins should be wrapped and campus name should be written outside the wrapper, also currency should be gum labeled). This money should be given to the Accounting Department in the Business Office with some source of documents or reports. The money will be counted by the Accounting Department in the presence of the person delivering the money to the Business Office to verify accuracy.

These receipts are:

1. Athletic events
2. Petty cash
3. Driver Education
4. Tuition Fees
5. Building Use Fees
6. Etc.

ATHLETIC EVENTS

The school campus shall account for season ticket receipts, but the athletic department may administer the sales program for convenience.

- a. The school campus may issue season ticket purchasers a packet of tickets (one for each contest during the season) or a pass for all the contests of the season. If a packet of tickets is issued, the tickets should all be marked "Season Ticket" so that they can be separated easily from other ticket sales for a given contest. If the school campus uses a season pass, it should provide for a mark or punch indicating that the pass has been used for a given contest as they enter in order to provide an attendance count and information for reconciling gate sales with cash collected for a given contest.
- b. After every game or event, the campus principal shall compare the number of tickets distributed with the amount of cash received for the sale of season tickets. Any discrepancies should be investigated by appropriate officials.
- c. The school campus can control the number of season ticket packets or passes by pre-numbering tickets and passes. The cash received for season ticket sales can then be reconciled by the following procedures.
 - Total season tickets printed less season tickets not sold multiplied by the season ticket price should equal the cash received for season ticket sales.

The school campus should maintain accountability for tickets and cash received at the gate of a given contest. The following procedures provide such accountability:

- a. The school campus should relate tickets sold at the gate for a specific athletic event to that event by imprinting the name of the contest on each ticket to be sold or by using specific colors to identify the event. The school campus should keep the color secret in order to prevent counterfeit tickets from being used.
- b. The school campus can control reserved seat tickets sold at the gate by seat number. It can control general admission tickets by sequentially numbering them and selling them in sequence only.
- c. The school campus should issue a set amount of money to each gate for making change. The total cash on hand after the gate closes minus the change fund equals the money received for ticket sales.
- d. After the ticket booths close, the unsold tickets and cash should be taken to a secure location for counting.
 - The amount of cash from each gate should equal the number of tickets sold times the price of the ticket plus the change fund. Discrepancies in the amount of money on hand should be investigated, if they exceed a reasonable amount. The Business Office must determine what discrepancy will be considered reasonable. In determining what is reasonable, the Principal shall consider the conditions under which ticket sales were made.
- e. The campus principal should provide a means of restricting entry to a contest to locations where authorized ticket takers are stationed. Ticket takers should tear or punch tickets or otherwise render them unusable.

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All the money received in the above activities should be deposited with the Business Office at the earliest possible time, preferably immediately after counting. When cash receipts are shared by opponents in the contest, representatives from both schools should be present at the counting and reconciling of the receipts. When one of the schools is a host, it should deposit the money in its depository and pay the visiting school by check in most cases. All schools which are a part of a contest should agree on advance ticket sales, gate activities, cash counts, deposits and other pertinent procedures will be handled before the contest. It is the responsibility of the campus principal or designate to prepare the deposit ticket of athletic receipts. The receipts, deposit tickets and game reports should be forwarded to the Business Office immediately. The gate receipts of an athletic event will balance with the deposit ticket. Be sure not to deposit your receipts, the Business Office will make the deposit. If you have any questions, please contact the Accounting Department at the Business Office

The Business Office shall process payment to the visiting school district in accordance with the agreed terms and conditions on the football sales ticket report.

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FOOTBALL GAME REPORT
DISTRICT 30-AAAA

HOME TEAM: _____ VS VISITING TEAM: _____

HOME PRE-GAME SALES:

Tickets

_____	Season	@	\$4.00	=	\$ _____	
_____	Reserved	@	\$4.00	=	\$ _____	
_____	General Admission	@	\$3.00	=	\$ _____	
_____	Student	@	\$2.00	=	\$ _____	
						TOTAL \$ _____

VISITOR PRE-GAME SALES:

Tickets

_____	Season	@	\$4.00	=	\$ _____	
_____	Reserved	@	\$4.00	=	\$ _____	
_____	General Admission	@	\$3.00	=	\$ _____	
_____	Student	@	\$2.00	=	\$ _____	
						TOTAL \$ _____

GATE TICKET SALES:

_____	All Tickets	@	\$5.00	=	\$ _____	
						TOTAL \$ _____

GRAND TOTAL ALL SALES \$ _____

Contract Deductions:

\$300.00 of 1 st	\$1,000.00	
\$100.00 of each additional	\$1,000.00	
	TOTAL CONTRACT DEDUCTIONS	\$ _____

Game Expenses:

1 Timer	@	\$ _____	=	\$ _____
3 Chain Crew	@	\$ _____	=	\$ _____
5 Officials	@	\$ _____	=	\$ _____
		TOTAL GAME EXPENSES		\$ _____

TOTAL DEDUCTIONS \$ _____

NET RECEIPTS \$ _____

Amount due visiting school	\$ _____
Amount retained by visiting school	\$ _____
Net amount due visiting school	\$ _____

SCHOOL OFFICIAL

INSUFFICIENT CHECKS

Insufficient fund check charge is \$15.00 on all returned checks. If insufficient check is re-deposited without informing individual and check clears the Bank, you still have to charge for insufficient check since it was returned on first regular deposit. If check is returned on re-deposit, amount of check should be collected as cash only.

Money collected for insufficient charge is to be sent to the Business Office Accounting Department with copy of returned check for Athletic and Cafeteria Fund. Returned checks in activity funds may be deposited back into the account where originally posted and the funds may be used for that purpose.

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CODINGS

Funds

184	Athletics Fund	242	Cafeteria Fund-Summer Prog
199	Local Maintenance Fund	244	Fed Vocational Block Grant
203	TANF (Temporary Assistance Needy Families)	289	Gear Up State Partnership
207	Academics 2000	370	21 st Century
211	Chapter 1 Regular	394	PEP Program Fund
212	Chapter 1 Migrant	401	Optional Extended Year
224	IDEA Part B, Formula	411	Technology Fund
225	IDEA Part B, Preschool	599	Interest & Sinking Fund
233	JTPA	699	Construction Fund
235	Chapter 2 – Title VI	752	Print Shop Fund
240	Cafeteria Fund	753	Insurance Fund

Functions

11	Instruction
12	Instructional Resources and Media Services
13	Curriculum Development and Instructional Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance, Counseling and Evaluation Services
32	Social Work Services
33	Health Services
34	Student (Pupil) Transportation
35	Food Services
36	Co-curricular/Extracurricular Activities
41	General Administration
51	Plant Maintenance & Operations
52	Security & Monitoring Services
53	Data Processing Services
61	Community Services
71	Debt Service
81	Facilities Acquisition & Construction

OBJECTS

6112	Substitutes
6118	Extra Duty Pay – Professional Personnel
6119	Salaries or Wages – Teachers and Other Professional Personnel
6121	Extra Duty/Overtime Pay – Support Personnel
6125	Fill Ins – Cafeteria
6128	Stipends – Bus Drivers
6129	Salaries or Wages – Support Personnel

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SUB-OBJECTS

00-99 To be used at the discretion of the Budgetary Administrator to separate accounts with departments

ORGANIZATIONS

Robstown High School	001	Transportation Department	931
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Junior High Band	923	Record Management	957
Junior High Choir	924	Gifted & Talented	958
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Health Services	927	Section 504	961
Counseling Department	928	Storage	999

YEAR

(1) 2000 – 2001 school year (2) 2001- 2002 school year etc.

PROGRAM INTENT

- 11 Basic Educational Services
- 21 Gifted and Talented
- 22 Career and Technology
- 23 Services to Students with Disabilities (Special Education)
- 24 Accelerated Education (State Compensatory)
- 25 Bilingual Education and Special Language Programs
- 91 Athletics and Related Activities
- 99 Undistributed

NOTE: See TEA Resource Guide (Financial Accountability and Reporting) for more information on program intent codes.