

# **ACTIVITY FUND PROCEDURE MANUAL**

## **SECTION 2 BASIC RECORDS**

### **2.1 ACTIVITY FUND CASH RECEIPTS**

Activity Fund cash receipts are the means to accurately record cash received and provide support for each bank deposit. Only pre-numbered cash receipt books provided by the district are to be used. See Section 4 for detailed procedures.

### **2.2 PURCHASES/PAYMENTS**

Activity Fund purchasing must follow the same guidelines as Budgeted items. Any requests for expenditures must be submitted as a requisition into the TxEIS system. Reimbursements to individuals will not be allowed. See Section 7.

### **2.3 PRE-NUMBERED CHECKS**

Pre-numbered checks are used to disburse all funds from the Activity Fund checking account. These checks are obtained directly from the bank as needed (no more than a two-year supply at a time). When ordering additional checks, new check numbers should begin with the number succeeding the last check number in the old checkbook.

### **2.4 BANK DEPOSIT SLIPS**

Deposit slips, once validated by the bank, serve as a record for the specific date that receipts were credited to the bank account. Deposit slips are obtained from the bank as needed. See Section 5 for detailed procedures.

### **2.5 MONTHLY BANK STATEMENTS**

The bank statement is the official bank record reflecting all transactions affecting the cash balance on deposit during the preceding month. When properly reconciled, the statement serves as official support for the cash balance indicated in the activity fund records. A bank statement should be received and reconciled for all accounts including checking and investments.

### **2.6 GENERAL LEDGER - COMPUTER PRINTOUTS**

The General Ledger for Activity Funds is maintained in the business office. The General Ledger summarizes all transactions of the Activity Fund during the month. Monthly reports should be maintained and filed for audit purposes.

### **2.7 PREPARATION OF RECORDS**

All records must be completed in ink.