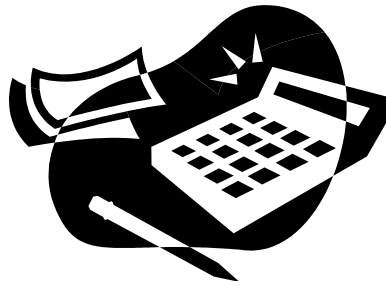


Fruitvale ISD



Fiscal Manual

2021-22

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Introduction

This Fiscal Manual has been prepared to provide general information about several Fruitvale ISD business functions. Additional information may be available within the district's Board Policies, administrative procedures, or other web resources.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff
(903)896-4729

Rebecca Bain	Superintendent (Ext. 102)
Wendy Milam	Business Manager (Ext. 103)
Marsha Foster	Superintendent Secretary / Payroll Clerk (Ext. 133)
Christi David	Administrative Assistant / AP Clerk (ext. 101)

Business Office Mission Statement

The Mission of the Fruitvale Independent School District Business Office is to provide support to all District students, staff, parents, and the community and to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (Student Achievement Indicators).

Account Codes

All school districts are mandated to use the account code structure as defined in the Financial Accounting and Reporting (FAR) module of the Financial Accountability Resource Guide (FASRG). The appropriate fund, function, object, organization, fiscal year, and program intent code must be used for all financial transactions. Local use codes, such as the sub-object, shall be in accordance with district procedures.

The account code used for all financial transactions must match the intended expenditure. If funds do not exist in the appropriate account code, a budget amendment and/or transfer shall be submitted to appropriate the necessary funds in the appropriate account. Failure to adhere to the required account code structure may result in data quality errors in PEIMS reporting and the district's financial statements.

Additional consequences may be the loss of funds due to non-compliance with audit or grant requirements.

Activity Funds (Campus)

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on a **DAILY** basis. Refer to cash/check handling procedures.

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds.

Generating activity funds shall not in any way compete with the district food service activities. Activity funds generation shall be a passive activity and shall not detract from the district's overall primary educational purpose. The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds. Activity funds shall be audited and must adhere to accepted business practices.

Campuses may establish a staff account (Hospitality or Flower Fund) with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc.

Activity Accounts (Student Organizations)

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the district's business office on a daily basis. Refer to cash/check handling procedures. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] and on the Student Activity Deposit Report (Appendix A-1)

Student activity funds shall be used exclusively for the benefit of students. Typical uses include travel, awards, banquets, supplies, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers. All expenditures and payments to vendors shall be centralized through the district's business office.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). A Request to Conduct to a Fund Raiser (Appendix A-2) should be submitted to the campus principal and superintendent in advance of the scheduled activity. At the end of the fund raising activity, a Fundraiser Financial Recap form (Appendix A-5) must be completed and filed with the business office. Activity funds shall be audited and must adhere to accepted business practices.

Payment requests must be submitted in the form of a requisition/purchase order. Student Activity checks require at least a 5 day notice and are cut each Friday.

The assigned organization sponsor shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s).

Student Activity Manual and forms may be found at www.fruitvaleisd.com then “Administration,” “Employee Forms and Information.”

Audits

Audits may be conducted throughout the fiscal year by business office staff and/or regulatory agencies. Audits may include the annual financial audit, the Single Audit (federal grant funds), activity accounts, petty cash, payroll, attendance accounting, PEIMS, drop-out, state compensatory education, or other audits as deemed appropriate. The two most comprehensive audits are noted below:

Annual Financial Audit

An annual financial audit must be conducted by an independent CPA firm selected by the district Board of Trustees and reviewed by the TEA Division of Financial Audits. The annual financial audit must be submitted to the TEA Division of Financial Audits by the established deadline of 150 days after the end of the fiscal year, specifically for the district’s fiscal year ending August 31st, the report shall be filed by January 28th. In addition, the audit report should be filed with the following: Municipal Advisory Council and bond debt issuers.

The role of the CPA firm is to conduct a district-wide audit of the district’s financial statements, internal control procedures, and to test transactions to determine compliance with local, state and federal regulations.

All financial transactions shall be in accordance with local, state and federal audit guidelines. The Financial Accountability System Resource Guide (FASRG) posted on the TEA website shall be utilized to ensure awareness of audit compliance areas. In addition, the OMB Circular A-133 shall be utilized to ensure awareness of audit compliance areas for all state and federal grant funds.

The Business Manager is responsible for coordinating and overseeing the annual financial audit.

Single Audit

The Single Audit Act and OMB Circular A-133 require school districts that expend total federal financial assistance (FFA) equal to or in excess of \$750,000 in a fiscal year to have an audit performed in accordance with the Act. School districts expending less than \$750,000 in federal financial assistance in a fiscal year are not required to have either an audit under the Single Audit Act and OMB Circular A-133 or a program audit, however, they must maintain records to support federal financial assistance programs and must have a financial audit performed under Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS), also referred to as the

Yellow Book. The single audit must be conducted in accordance with United States Office of Management and Budget, OMB Circular A-133 and the OMB A-133 Compliance Supplement. [Excerpt from TEA FASRG Audit Module]

The role of the CPA firm is to determine the major program(s) for the fiscal year and to issue an opinion on the federal statements for the federal program(s) and test transactions to determine compliance with internal controls and federal program guidelines.

The Business Manager is responsible for coordinating and overseeing the single audit.

Budget Adoption

The district must adopt a budget not later than August 31st of each year. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The district must also publish a notice regarding the proposed budget on the district website.

At a minimum, the Board of Trustees shall adopt a budget that includes the General Fund, Food Service Fund and Debt Service. The budget shall be adopted at the function code level; therefore, any changes to the budget at the functional level shall be approved by the Board of Trustees prior to exceeding a functional expenditure category.

The adopted budget shall be reported to TEA on an annual basis through the fall PEIMS submission.

The Business Manager shall be responsible to coordinate the development and adoption of the district budget.

Every campus and department shall be responsible for monitoring and requesting amendments of their respective budget to ensure that it meets the identified needs of the campus or department. The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.

Budget Amendments

A budget amendment is necessary any time the budget is increased at the function level. One type of budget amendment is a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.

Budget Transfers

A budget transfer is a transfer of funds which is not across different functions. The Business Manager and Superintendent shall approve all budget transfers. Budget

transfer line items should exceed \$100, be stated in whole dollars, and submitted to the Business Manager on a Budget Amendment/Transfer Form (Appendix A-3).

To keep budget transfers to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary. Each budget manager is encouraged to limit budget transfers to no more than 5 per year. Exceeding this recommended level or budget transfers may substantially change the budget document that was presented to the School Board during the budget adoption process.

Cash/Check Handling

All cash and checks shall be deposited to the Administration/Business Office on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets/purses, or at home for extended periods of time. No more than \$25 should ever be kept overnight. **No cash purchases should be made** – every dollar collected is to be receipted and deposited to the campus secretary or administration office secretary. The campus secretary or administration office secretary shall receipt [in a bound, pre-numbered receipt book] and forward all monies on a daily basis to the district's business office. The receipt must clearly state the reason the money was collected (e.g. yearbook sales).

Athletic event gate receipts (admission), shall be recorded on an Athletic Gate Report form (Appendix A-13) and submitted to the Business Office. Cash must be counted and recorded on the form by two adults, preferably the sponsor and the administration on duty. Funds shall be deposited to the appropriate athletic events revenue account(s). The same rules apply to concession or other event funds.

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

Check Processing

Business Office checks will be printed, endorsed, and released on a monthly basis. Generally, checks will be generated on the 3rd Thursday of the month. Occasionally, checks are requested that cannot wait until the 3rd Thursday. All checks must be requested at least 5 working days before date needed. **ALL** check requests such as travel advances/reimbursements, petty cash, construction, supplies, etc. shall be submitted using the requisition/purchase order process and supporting documentation must be provided. Request without all supporting documentation will not be accepted. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

State law requires that the district pay all invoices within 45 days to avoid penalty and interest charges, so all invoices should be submitted to the Business Office on a timely basis for payment.

Checks not cashed by the expiration date (6 months from the date of issue) will be voided. A new check will be reissued at a fee of \$25 if the payee is located and requests a reissue.

Consultants or Contracted Services

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. The Superintendent is the only individual authorized to sign contracts on behalf of the district. Contracts that exceed \$10,000 shall be approved by the Superintendent and the School Board.

Consultants will not be used without the following forms on file with the district:

- A completed W-9 Form (located at https://www.fruitvaleisd.com/page/misc_forms)
- Conflict of Interest Questionnaire (located at https://www.fruitvaleisd.com/page/misc_forms)
- If the consultant will work directly with students, a Criminal Check Authorization Form (Appendix A17) and State Board of Educator Certification fingerprinting documentation (if applicable).

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the business office with the purchase order. The Certificate of Insurance shall name "Fruitvale ISD" as additional insurance.

Contract and Service Agreements

All contracts for rentals, service agreements, etc. must be signed by the Superintendent. No other employee is authorized to sign a contract or agreement on behalf of the district. In rare circumstances, and one time only, the Superintendent may designate an employee to sign on her behalf. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$10,000 shall be approved by the Board of Trustees.

Copiers

The district owns/leases several copiers and printers that are strategically placed in different campuses or departments. The copiers are for district use only. Personal copies, if any, will be charged at 10 cents for black/white and 25 cents for color copies. Prior approval should be obtained from the campus principal and/or department administrator to use a district copier for personal printing. Payment for personal copies shall be made immediately to the business office.

Credit Cards

CREDIT CARD POLICY

The Board of Trustees and the administrators of Fruitvale Independent School District are charged with the responsibility of supervising the financial affairs of the District. These procedures have been developed to help safeguard all funds and to ensure that the District's financial activities are conducted with high standards and comply with federal and state laws and regulations.

In those regards, the District Business Office is charged with providing:

1. A centralized, standard accounting system in accordance with the prescribed regulations from TEA and local policies set by the Board of Trustees;
2. Control over revenues and the disbursement of funds as prescribed by law and Board policies;
3. Appropriate financial records and reports as required by regulations and policies; and
4. Safekeeping of district assets.

The purpose of this manual is to provide employees of the District with guidelines for the proper use of a District Travel Card. All district employees are encouraged to become well acquainted with this manual and to utilize it as the official guide. Questions regarding these procedures should be directed to the Business Office.

OVERVIEW

Purpose /Acceptable Uses: The purpose of the District Credit Card is to establish an efficient, cost effective method of purchasing and paying for select transactions. The Credit Card will be used for pre-authorized travel expenditures. It is to be used for FISD hotel charges only as stated in the FISD Travel Policy.

Purchasing/Payment Guidelines: The Credit Card is not intended to avoid or bypass appropriate purchasing or payment procedures as outlined in Board Policy and the FISD Business Office Procedures Manual. This program complements the existing processes available. The Credit Card is to be used for District business only. No expenses for non-employees may be charged to the Credit Card. Personal purchases will be considered misappropriation of district funds, which constitutes a criminal offense and must be referred to the FISD Superintendent.

Travel & Documentation: All travel must first be approved via a requisition. Once the travel has been completed, it is each user's responsibility to submit the required receipts to the Business Office within the timelines established. No photocopies are allowed on any Credit Card documentation. The FISD Business Office will retain all Credit Card documentation as prescribed by law.

Audit/Review: Every FISD Credit Card purchase is subject to review and verification by Business Office personnel at any time.

Credit Card Security: The Credit Card should always be treated with at least the same level of care that one would treat their own personal credit card. When checked out from the Business Office, keep the Credit Card in an accessible but secure location. Making copies of the card or

capturing the card number is strictly prohibited. Do not leave the card in your desk or in any other place that is easily accessible by others.

NOTE: By accepting the Credit Card, the user assumes responsibility for the Credit Card. Report any lost or stolen card immediately. The District is financially liable for the card in the event it is lost or stolen and is subsequently used. The card holder will be held liable for any purchases made before the card is reported lost or stolen. Once you have notified the appropriate authority that your card is lost or stolen, the District is no longer liable for any purchases made with the card.

Consequences for Failure to Comply with Program Guidelines:

- Revocation of card privileges.
- Disciplinary measures that may include termination and legal action.
- Card User may be required to reimburse Fisd for inappropriate, restricted, or prohibited purchases.

Misuse of Card: Anyone suspecting fraudulent use or misapplication of the card should report this immediately to the Business Office.

Discrepancies:

- Differences between authorized transactions and actual charges will be reviewed by the Business Office and appropriate correction/clarification requests made to the user via email.
- The employee will have 3 days to respond to such inquiries.
- Unresolved issues may result in disciplinary actions.

Disputed Items: If the Business Office audits the statement and determines some charges are disputable, such charges will immediately be investigated to determine if any abuse has occurred or if the charges are valid.

PURCHASING

In regards to the acquisition of goods and services, Fisd Board Policy states: The Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with adopted Board policy and current administrative procedures. The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control. Persons making unauthorized purchases shall assume full responsibility for all such debts. All purchase commitments shall be made by the Superintendent or designee on a properly drawn and issued purchase order, in accordance with administrative procedures. To secure approval of the Credit Card, the following steps should be followed. 1. In Ascender, enter a requisition for the Credit Card that will be used to obtain approval of the items being requested. For example, if you are requesting to use the MasterCard, enter "MasterCard" as the vendor. 2. Enter the hotel location the card will be used at in the "Reason" section. In the following line items, enter the dates of the required hotel stay. 3. If you plan to use the Credit Card at multiple locations, a requisition for each location must be approved. 4. Upon approval of the requisition, the employee will be issued a Credit Card to use at the hotel. 5. The employee will also be given a Tax-Exempt form for the purchase. It is imperative that Credit Card users do not allow tax to be charged to the Credit

Card. If tax is charged to the card, it will be automatically deducted from your paycheck. 6. Once the items are purchased, return the Credit Card to the Business Office along with a detailed receipt. 7. The Credit Card must be returned with 24 hours of the hotel stay (or next Business day).

RECEIPTS: Itemized receipts are required for all transactions regardless of fund or vendor. Lost receipts are not an option. If a receipt is lost (whether for a purchase or credit), the cardholder must obtain a duplicate from the Vendor. If a receipt is not obtained, the cardholder **MUST** reimburse the district for any charges that will appear on the credit card.

Grants or Solicitation of Funds

No person shall apply for, or request, any funding on behalf of the school without prior approval by the Superintendent and Business Manager. All funds or items (including Donors Choose) will be awarded to the District and not an individual, therefore becoming the property of Fruitvale ISD.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations shall be recorded on a Gift Card Register (Appendix A-12) and maintained in a safe until utilized by the appropriate individual(s).

All donations/gifts shall be approved by the Superintendent prior to acceptance. However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval.

Field Trips (Co-Curricular or Extra Curricular Travel)

All field trips shall be submitted on the Field Trip Request Form (Appendix A-4) at least (2) weeks prior to a field trip. The field trip request will be forwarded to the appropriate administrator for approval. The final approval will rest with the Superintendent. A requisition shall be submitted for admission fees, meals, etc., if any.

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be provided on the Trip Request. The trip will be contingent on availability of bus drivers.

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received during these dates must be paid from current fiscal year funds.

All invoices for goods received before August 31st, shall be submitted to the Business Office by September 10th for processing and payment.

Fixed Assets and Inventory

Fixed assets are defined as equipment with a unit value over \$5,000. These assets are tracked and recorded on the district's financial ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Manager for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X.

Inventory items are defined as equipment with a unit value over \$500, but less than \$5,000. Other items with a unit value under \$500 are also included, such as: TV's, VCR's, digital cameras, camcorders, PDA's, and other items that may have a personal use. These assets are recorded on the district's inventory list. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the campus principal or supervisor for removal from the district's inventory list. Disposal of unnecessary materials, equipment and supplies must be approved by the Superintendent. An itemized list of items for removal must be submitted to the Superintendent in the approval process.

All staff will be provided an inventory list for their respective classroom, office, or work area at the beginning of the school year. After verifying the list, each employee shall return the verified list to his/her immediate supervisor.

At the end of the school year, the same process will occur. The end-of-the-year list should include all items that were assigned at the beginning of the year, plus any items purchased throughout the school year. Staff will not be released for the summer until their inventory list has been verified and submitted to the immediate supervisor. Missing items, if any, must be indicated on the inventory list. In addition, an explanation regarding why the item(s) is missing shall also be submitted with the list.

Items lost due to theft or vandalism must be reported immediately for police report and insurance claim purposes.

Fraudulent or Other Dishonest Acts

All Board of Trustees, employees, vendors, contractors, consultants, volunteers and other parties involved with the district shall act with integrity and diligence in duties involving the District's financial resources. Fraud and other dishonest acts will not be tolerated by the district. Violators shall be disciplined, may be terminated and may be reported to the appropriate authorities.

Any and all concerns about potential fraudulent activities should be reported to a supervisor, the Superintendent, the Board President, or local law enforcement. Neither the Board, nor any district employee, shall unlawfully retaliate against a person who in good faith perceived fraud or financial impropriety.

Fraudulent acts may include, but are not limited to the following:

- ♣ Forgery or unauthorized alteration of any document or account belonging to the district.

- ♣ Forgery or unauthorized alteration of a check, bank draft, or other financial document.
- ♣ Misappropriation of funds, securities, supplies, or other district assets, including employee work time.
- ♣ Impropriety in the handling of money or reporting of district financial transactions.
- ♣ Profiteering as a result of insider knowledge of district information to outside parties.
- ♣ Unauthorized disclosure of confidential or proprietary information.
- ♣ Unauthorized disclosure of investment activities engaged in or contemplated by the district
- ♣ Accepting or seeking anything material value from contractors, vendors, or other persons providing services or materials to the district, except as otherwise permitted by law or district policy.
- ♣ Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
- ♣ Failure to provide financial records required by state or local entities.
- ♣ Failure to disclose conflicts of interest as required by law or district policy.
- ♣ Any other dishonest act regarding the finances of the district.

The Superintendent and Business Manager shall be responsible for conducting all fraud investigations. If an investigation substantiates fraud, the report shall be provided to the Board of Trustees. The report shall include the findings, action(s) taken and/or recommendation(s) for action. If any employee is found to have committed fraud, they shall be subject to disciplinary action, up to and including termination of employment and referral to law enforcement or regulatory agencies, as appropriate.

Fundraising Activities

All fund raising activities must be approved in advance by the Principal and Superintendent. The person in charge of the organization must complete a "Request to Conduct a Fundraiser" (Appendix A-2) form and submit to the principal and superintendent for approval. All information on the form must be completed. Organizations are allowed a maximum of 2 fund raisers per year. Rarely, under extreme circumstances, the superintendent may approve an additional fund raiser.

Fundraising activities by student groups and/or for school sponsored projects shall be allowed, with prior administration approval and under the supervision of the project sponsor, for students in all grades

Student participation in approved fund-raising activities shall not interfere with the regular instructional program. The vendor order form should reconcile with the corresponding invoice and/or packing list. At the close of a fundraiser, completion of a Fundraising Collection Record is required.

Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who

donate in good faith are not allowed to deduct their contributions. For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.

No individual **Go Fund Me** (or similar programs) for school related activities or events will be allowed.

Fundraising revenues may be subject to sales tax. For more information and reporting forms see the Student Activity Manual.

Gift Cards

Gift cards of minimal amounts may be purchased to be used as incentives or awards for attendance or other approved uses. They must be purchased via approved purchase order. A Gift Card Receipt Form (Appendix A-12) must be completed, signed by recipients and returned to the administration office within one week of distribution of gift cards.

Gift cards shall not be issued to staff without prior approval from the Superintendent.

Hotel Occupancy Tax Exemption Form

This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the business office. Lodging taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any. See Appendix A-8 for form.

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at the campus or department, they should be signed (if goods/services were received), and forwarded to the business office.

Texas law requires that all invoices be paid to vendors within 45 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

The business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis.

Long Distance Calls

Do not use 411 (information) to get a telephone number. There is a fee charged each time this is done. Google is a much better option.

On-Line Purchasing

Since external vendor on-line purchasing generally does not have internal controls which include verification of available budgeted funds, use of on-line purchasing will be limited to specific vendors and authorized users. On-line purchasing will be done only after an approved purchase order has been generated.

Open Records Requests

Requests for public information (formally known as Open Records Requests) are handled in accordance with the Texas Public Information Act, Texas Government Code § 552.01 (et seq).

All requests for public information should be submitted to Fruitvale ISD, Attention: Superintendent's Office. This procedure allows the district to accurately document the date each request is received and respond to the requestor promptly. If the request cannot be produced within ten (10) business days, the Superintendent's Office will notify the requestor of the reasonable date and time of when the information is expected to be available.

Requests processed by campus offices will be submitted to the Superintendent.

Procedures for making a request: The request must be in writing and must ask for records or information already in existence. The Act does not require the district to create new information, to do legal research, or to answer questions.

Charges to the requestor: A person can ask to view the information, receive copies of the information, or both. The district will assess copying and/or compiling fees based on the fee schedule set out by the state. If charges should occur, the district will send an itemized estimate and ask for a response in writing and/or payment within ten (10) business days, verifying that the requestor accepts, modifies, or denies the cost being charged.

Payroll Procedures

Every employee shall "clock-in" and "clock-out" daily. Failure to clock-in or out may result in non-payment of unverified work time. Documentation shall be submitted to the Business Office at the end of each week.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. At the district's option, non-exempt employees may receive

compensatory time off, rather than overtime pay, for overtime work. The employee shall be informed in advance if overtime hours will accrue compensatory time rather than pay. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination.

All employees shall complete a Staff Absence Report Form (Appendix A-6) when absent from work to ensure that the time off is recorded in their respective leave record. Staff members shall report all absences and leave requests to their campus secretary or immediate supervisor. All Staff Absence Report Forms should be signed and submitted to the business manager by the end of each week.

Supplemental Payment Forms will be generated by the campus, approved by the campus administrator and submitted to the payroll office weekly. The supplemental payments will be processed for the next pay period. Supplemental payment should include the following: employee name, reason for pay, payment amount, budget code(s), date(s) worked, and be supported by sign-in sheets (attached to payment form).

Failure of employee to submit paperwork within 30 days can result in non payment.

Petty Cash Account

All petty cash is maintained in the district business office. Petty cash accounts are used for start up money for concessions, gates, postage on oversized envelopes, and when minor emergencies arise unexpectedly. Petty cash is also used for student meals on out of town trips; an approved Purchase Order is required before the release of funds for student meals. The rate is generally \$12 per student, per meal. See Appendix A14 for student meal instructions.

The principal or department administrator shall be responsible to ensure that funds exist in the account(s), which will be utilized to pay for the petty cash expenditures. Only general fund (Fund 199) and campus activity funds (Funds 865,46X) accounts may be expensed via petty cash.

At all times, the petty cash account shall balance – the sum of the disbursed cash, purchase receipts and/or cash shall equal the authorized amount.

Purchase of Food and Non-Food Items

Food and non-food items (such as paper plates, cups, silverware, etc) shall be for instructional purposes (Food Science & Nutrition, science projects, etc), for meetings/training sessions, or other approved functions. These food and non-food items may not be consumed or used for personal use. Excess prepared food items may be consumed or disposed of as appropriate. Food purchases for the Child Nutrition Program shall be subject to the U.S. Department of Agriculture guidelines.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Other uses shall be coded to the appropriate account code.

Purchase Requisition and Order Forms

A purchase order is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the Ascender Requisition system by the requesting campus or department and submitted to the business office for approval of a purchase order. Requisitions should be put in a minimum of 5 days prior to needing the purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry.

After the requisitions pass all electronic approval paths, the purchase order is automatically numbered for audit tracking purchases. No employee shall order or receive goods without an approved purchase order. A system requisition cannot be used to place an order. All purchase orders are processed and ordered by the Business Office unless the requestor puts a note on the requisition stating otherwise. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for supplies and equipment shall be May 15th. Summer needs for staff development and summer school should be anticipated and ordered prior to May 15th deadline. Purchasing documents for services and travel should be submitted by August 1st. The purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates. Federal grant supplies and equipment ordering deadline is generally March 10. Federal services and travel expenses must be requested by May 15.

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$50,000 (with the exception of produce or fuel), in the aggregate, over 12-month period. Since non-compliance may result in criminal penalties, these requirements will be strictly enforced.

Anticipated purchases, which may exceed this limit, should be brought to the attention of the Purchasing Department well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval.

Purchasing Violations

As detailed in purchasing policy, purchases for goods or services require a valid purchase order. A purchase order is not valid until the requisition has been approved by

the appropriate personnel (Campus Principal, Business Manager, Superintendent, etc.) and an official purchase order number has been assigned.

When the actual purchase of goods or services precedes the purchase order, the District is in violation of its policy (ie. the date of the invoice comes before the date of the purchase order). *Violators will be required to complete a Purchase in Violation of District Policy form to explain why the purchase was made before the purchase order was approved.* The form must be signed by the person in violation as well as the violator's Principal or Supervisor. The form will then be submitted to the Superintendent for review and approval. Subsequently, the form will be attached to the invoice and accounts payable records as documentation for review by the District's auditors.

Receiving of Goods

The district utilizes a centralized receiving system – all goods are delivered to the Administration Building. A copy of every purchase order for goods (supplies/equipment) will be forwarded to the Accounts Payable Clerk. All orders will be delivered to the respective campuses or department with a packing list for “check-off” and verification of receipt. Discrepancies, if any, should be reported to the Accounts Payable Clerk. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order. Staff members that receive authorization to pick-up goods directly from the vendor shall submit written confirmation of receipt to the Accounts Payable Clerk.

Records Management and Retention

The Local Government Records Act of 1989 [and changes that were enacted by the 74th Legislature in 1995], requires all local governments to establish a records management program by ordinance, order or resolution and filed with the Texas State Library and Archives Commission (TSLAC). All local governments must file records control schedules or a written declaration of adoption of the State schedules. The deadline for compliance was January 4, 1999.

The TSLAC is responsible for the development of record retention schedules for governmental agencies. Various retention schedules address the types of records created and maintained by school districts such as GR – Government Records, EL – Election Records, TX – Tax Records, and especially, SD – School District Records. These schedules reflect the minimum retention period for each type of record.

The district has implemented a Local Records Retention Schedule that includes the types of records created and maintained by the district. This schedule also includes the minimum retention period for each type of record. The local retention period may be greater, but not less than the retention period set by the state.

Board Policy CPC Legal defines a record as noted below: *A “local government record” means any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium, or other information-recording medium, regardless of physical form or characteristic and regardless of whether public*

access to it is open or restricted under the laws of the state, created or received by the District or any of its officers or employees, pursuant to law or in the transaction of public business.

Records of the district may not be destroyed except as prescribed by law and district procedures. The district's Records Management Officer (district Superintendent) shall be responsible for overseeing the records management program to include collecting, archiving, and destroying records as appropriate. The unauthorized destruction of local government records is a Class A misdemeanor and, under certain circumstances, a third degree felony (Penal Code, Section 37.10). Anyone destroying local government records without legal authorization may also be subject to criminal penalties and fines under the Public Information Act (Government Code, Chapter 552).

All requests for district records, under the Public Information Act, shall be forwarded to the Superintendent.

Rental of Facilities

Persons wishing to use or rent facilities should complete the Facility Usage Agreement found at www.fruitvaleisd.com.

Returned Checks

All makers of returned checks will be charged a \$25.00 fee. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from the makers of returned checks.

Sales Tax Exemption Form

The Sales Tax Exemption Form (Appendix A-7) shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office. Taxes, which should have been exempt, shall be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption.

Travel Expense – Advances & Settlements

Travel to workshops must be requested on appropriate form and approved by Campus Principal, Curriculum Director and Superintendent.

After approval is obtained requisitions must be submitted through the Ascender system for any expenses (prior to registration) that will be incurred because of the workshop (ie. registration fee, meals, lodging, etc.).

Transportation:

Employees may request a school vehicle by completing a transportation request form online at www.fruitvaleisd.com. If a school vehicle is unavailable then mileage will be paid at .50 per mile. Mileage will not be paid unless a school vehicle was not available. You must attach proof that vehicle was requested and not available, to requisition.

Coordination of travel is encouraged for those traveling to the same event on the same date with the same itinerary. Only one person out of a group of four may be reimbursed for mileage.

Staff Meals:

Meals will be reimbursed for overnight travel only. Travel that does not require an overnight stay will not be eligible for meal per diem/reimbursement. The maximum per diem/reimbursement rate for meals is \$30.00 per day. Per board policy, receipts are not required, except when federal funds are used for travel. In the event receipts are required, they must be originals (not copies) and official, not handwritten notes. Reimbursement will not be made unless receipts are turned in within 5 days following your return. Tips may be included with your meals, but they cannot exceed 15% of meal. A breakdown of this daily rate is:

Breakfast \$ 7.00
Lunch \$ 8.00
Dinner \$15.00

If hotel offers breakfast or conference includes meals, do not request funds for those.

Student Meals:

There will be a limit on the number of times the school district will provide student meals for each group traveling. The rate will be \$12.00 per day per student.

Varsity Football – 2 meals per season
Varsity Volleyball - 2 meals per season
Varsity Basketball - 2 meals per season
Varsity Softball - 2 meals per season
Varsity Baseball - 2 meals per season
Other Varsity Sports – 1 meal per season
High School UIL District Meets – 1 meal per season

When a student advances beyond district, the rate will be \$15.00 per day, per student.

For overnight travel (for advancing beyond district only) the rate will be \$30 with the same breakdown as staff.

Breakfast \$ 7.00

Lunch \$ 8.00

Dinner \$15.00

Receipts are required for student meals. However, if meals are purchased together for a group, a restaurant receipt is required. See Appendix A-14 and Appendix A-16.

Lodging:

Beginning January 1, 2010, lodging will be paid at a maximum rate in accordance with the U.S. General Services Administration Domestic Per Diem Rates (not including taxes). A copy of these rates can be found on the district website under Administration – Employee Forms and Information. The district will pay for room expenses only. You must submit a requisition for the cost of the hotel. The requisition is to be made either to yourself for reimbursement after your stay or to “Citibank ” and a credit card containing funds only for the amount of the hotel room will be issued to the employee. The credit card and hotel receipt is due upon return. Once you have an approved purchase order, it is the employee’s responsibility to reserve the room and get the price (without State tax). The district is not subject to state taxes. You must take a Texas Hotel Occupancy Tax Exemption Certificate with you.

Every effort should be made to find reasonable rates as the district is subject to the state rate for hotel expenses. When making a reservation: Advise the selected hotel that you are eligible for the state rate. If for any reason you are unable to locate a room at the state rate or below you must obtain special approval from the Superintendent prior to making a reservation.

If more than one employee is attending the same meeting, training, etc., a hotel room will be shared by two employees of the same sex.

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in the ESC 7 cooperative program. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Requests to add new vendors shall be accompanied by a Vendor Approval for Ascender (Appendix A-11) form which includes, the vendor name, address, phone, and fax numbers; W-9 form (Appendix A-9) completed by vendor; and conflict of interest questionnaire (Appendix A-10).

Appendix

- A-1 Student Activity Deposit Report**
- A-2 Request to Conduct a Fundraiser**
- A-3 Budget Amendment/Transfer Form**
- A-4 Field Trip Request Form**
- A-5 Fundraiser Financial Recap Form**
- A-6 Staff Absence Report Form**
- A-7 Sales Tax Exemption Form**
- A-8 Texas Hotel Occupancy Tax Exemption Certificate**
- A-9 W-9**
- A-10 Conflict of Interest Questionnaire**
- A-11 Vendor Approval for Ascender**
- A-12 Gift Card Receipt Form**
- A-14 Student Meal Instructions**
- A-15 Purchase in Violation of District Policy**
- A-16 Student Meal Money Signature Page**

Student Activity Deposit Report

Date: _____

Student Group: _____

Money Received For: _____

Cash: _____

Coins: _____

Checks: _____

Total Deposit: _____

Sponsor Signature

Administration Signature

****All deposits require 2 signatures for verification.**

Fruitvale Independent School District Request to Conduct a Fundraiser

Date: _____

Club Name: _____ Sponsor: _____

Beginning Date of Sale or Activity: _____

Ending Date of Sale or Activity: _____

Describe the product or activity: _____
(Attach brochure if applicable)

Vendor: _____ Representative: _____
Company Name Phone

Address: _____
Street Address City State Zip

This is the 1st ____ 2nd ____ [3rd ____ 4th ____] money-raising activity (that I have requested)
(if approved)

I certify that I have read and reviewed the Activity Fund Manual and signed the Activity Fund Acknowledgement Form. I am familiar with the school and district policies regarding the sale of merchandise at school and in the community. I accept responsibility for the Sales Tax Collection and cash. I will be responsible for the preparation of the Fundraiser Recap at the close of the fundraiser.

Sponsor Signature

Date

Principal Approval

Date

Date received by Central Office: _____

Approved: Yes _____ No _____

Central Office Approval

Date



BUDGET AMENDMENT/TRANSFER
Year _____

No. __

Purpose: _____

REVENUE

Budget Code	Budgeted Amount	Decrease/ Increase	New Budget Amount	Comment
Total Increase/Decrease				

EXPENDITURE

Budget Code	Budgeted Amount	Decrease/ Increase	New Budget Amount	Comment
Total Increase/Decrease				

Amendment Approved at Board Meeting dated: _____

Transfer within Function:

Comments: _____

Requestor: _____ Date _____

Approved: _____ Date _____
 Business Manager

Approved: _____ Date _____
 Superintendent

FRUITVALE INDEPENDENT SCHOOL DISTRICT
Extracurricular Field Trip - Parent Notification & Permission Form

The following student trip has been requested by the sponsor/coach/teacher whose signature appears below. It has been approved by the building principal and the superintendent of schools as indicated by their signature.

Signature of requesting sponsor/coach/teacher Date

Principal Signature/Date Superintendent Signature/Date

Purpose of student trip: _____

Date of Trip: _____ Class/Organization: _____

Trip Supervisor: _____ Contact Information: _____

Trip Destination: _____ Departure Time: _____ Return Time: _____

Method of Transportation: _____ Bus _____ Other School Vehicle _____ *Private Passenger Car
(* Vehicle must have comprehensive insurance for transporting passengers)

Insurance of Private Passenger Car Verified by: _____
(Vehicle Owner Signature/Date)

Student Name: _____ Grade: _____

Student Date of Birth: _____ Age: _____

Parent Address: _____ Cell Phone Number: _____

Emergency Contact Information: _____

Family Doctor and Contact Information: _____

Preferred Emergency Room: _____ Hospitalization Insurance with: _____

Birthdate of Insurance Holder: _____

I hereby certify that I am the parent/guardian of the above mentioned student and that he/she is a legal resident of Fruitvale ISD (Texas School Law: Sub-Chapter B, Sect. 21.031).

In the event of a serious illness or accident at school or at school activity and I cannot be immediately contacted, I hereby authorize the proper school officials of Fruitvale ISD to secure medical treatment for my child.

I also agree to not hold Fruitvale ISD, its employees, or any chaperones responsible for sickness or accidents involving my child or for any costs incurred in securing medical assistance for same.

I, _____, authorize _____ to participate in the school
(Parent/Guardian) (Student Name)
trip using the transportation identified on this form.

Parent Signature: _____ Date: _____
(Sponsor must make copies of permission slips and give to principal. Permission slips must accompany sponsor on student trip.)

FUNDRAISER FINANCIAL RECAP

Organization: _____

Fundraiser Conducted: _____

Sales – Deposited Receipts: \$ _____

Sales – Money still due from the students/customers: \$ _____

i. Total Sales: \$ _____

Cost of Merchandise: \$ _____

Incidental Costs: \$ _____

ii. Total Expenses: \$ _____

NET PROFIT /<LOSS> (1 MINUS 2): \$ _____

Unsold Goods/Bad Debts Recap

	Qty.	Value
A. Goods given as incentives	_____	_____
B. Spoilage/Breakage	_____	_____
C. Goods not returned by students	_____	_____
D. Ending Inventory	_____	_____

Sponsor: _____ Date: _____

Principal: _____ Date: _____

STAFF ABSENCE / SUBSTITUTE FORM

Staff Member's Name

Date(s) of Absence

of Days Absent

REASON FOR ABSENCE (check on):

- Personal Leave
- Illness
- Bereavement
- Other _____

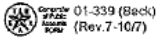
Name of Substitute used, if any _____

Teacher's Signature

Substitute's Signature

Approved by: _____
Supervisor's Signature

NOTE: Original and 1 copy to admin., retain a copy, copy to staff member, and copy to substitute.



Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency Fruitvale Independent School District	
Address (Street & number, P.O. Box or Route number) PO Box 77	Phone (Area code and number) 903-896-1191
City, State, ZIP code Fruitvale TX 75127	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:
Items for public school use

Purchaser claims this exemption for the following reason:
Public School

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

	Purchaser	Title	Date

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE



NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel Rule 3.161 for exemptions.

Check exemption claimed:

- United States government or Texas government official exempt from state, city, and county taxes.** Includes US government agencies and its employees traveling on official business, Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the US Department of State.
- Religious, charitable, or educational organization or employee exempt from state tax only.** Educational organizations include school districts, private or public elementary and secondary schools, and Texas institutions of higher education as defined in Section 61.003, Texas Education Code. Beginning October 1, 2003, non-Texas institutions of higher education (public and private universities, junior colleges, community colleges) must pay the state hotel occupancy tax. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim the exemption.
- Other. Organization exempt by law other than Chapter 156, Tax Code.** Specify reason for exempt status below. **Supporting Documentation Required.**

Name of exempt organization	Organization exempt status (Religious, charitable, educational, governmental)
Address of exempt organization (Street and number, city, state, ZIP code)	

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

Guest name (Please print)

	Date
--	------

FOR HOTEL/MOTEL USE ONLY (OPTIONAL)

Name of hotel/motel				
Address of hotel/motel (Street and number, city, state, ZIP code)				
Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To review or correct your state tax-related information, contact the Texas State Comptroller's office.

Hotels may require verification before accepting a hotel occupancy tax exemption certificate. An organization may qualify for hotel occupancy tax exemption even when it does not have a Comptroller's letter of hotel tax exemption or cannot be found on the Comptroller's list of exempt organizations. Some examples include churches, public schools and community colleges.

You may need to pay the tax until verification of hotel tax exemption can be obtained from the Comptroller's office. You can apply to the hotel for a refund or credit.

A list of charitable, educational, religious and other organizations that are exempt from state and/or local hotel tax is online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html. Other information about Texas tax exemptions, including applications, is online at <http://window.state.tx.us/taxinfo/exempt/index.html>.

You can also send an e-mail to exempt.orgs@cpa.state.tx.us or call (800) 252-1385.

Form **W-9**
 (Rev. October 2018)
 Department of the Treasury
 Internal Revenue Service

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

	Social security number					
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-			
	or					
	Employer identification number					
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; text-align: center;">-</td> <td style="width: 90%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-			
	-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

CONFLICT OF INTEREST QUESTIONNAIRE		FORM CIQ
For vendor doing business with local governmental entity		OFFICE USE ONLY
<p>This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.</p> <p>This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).</p> <p>By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.</p> <p>A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.</p>	<p>Date Received</p>	
<p>1 Name of vendor who has a business relationship with local governmental entity.</p>		
<p>2 <input type="checkbox"/> Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)</p>		
<p>3 Name of local government officer about whom the information is being disclosed.</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Name of Officer</p>		
<p>4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.</p> <p style="margin-left: 40px;">A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?</p> <p style="margin-left: 80px;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p style="margin-left: 40px;">B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?</p> <p style="margin-left: 80px;"><input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.</p>		
<p>6 <input type="checkbox"/> Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).</p>		
<p>7</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Signature of vendor doing business with the governmental entity</p> <p style="text-align: right; margin-right: 100px;">_____</p> <p style="text-align: right; margin-right: 100px;">Date</p>		

Vendor Approval for TxEIS

Vendor Name: _____

Vendor Address: _____

Vendor Phone: _____

Vendor Fax: _____

W-9 attached: YES NO

Conflict of Interest attached: YES NO

Type of items being ordered: _____

Reason not using a previously approved vendor: _____

Requested by: _____

Vendor Approved: YES NO

If, "NO" – reason: _____

Rebecca Bain, Superintendent

Date



Fruitvale ISD Gift Card Receipt Form

The following gift cards were disbursed to and received by the following individuals for the purpose of:

Gift Card Vendor	\$ Amount	Recipient's Name	Recipient's Signature

Sponsor/or Principal Signature and Date

GATE REPORT

DATE: _____

ATHLETIC EVENT: _____

TOTAL RECEIPTS: \$ _____

AMOUNT OF ADVANCE: \$ _____

REALIZED REVENUE: \$ _____

GATE KEEPER: _____

TABULATED BY: _____

TABULATED BY: _____

ADMINISTRATOR (ON DUTY): _____

ALL MONEY IS TO BE COUNTED/VERIFIED BY 2 ADULTS. ONE OF THE ADULTS MAY BE THE ADMINISTRATOR. ADMINISTRATOR ON DUTY MUST SIGN ALL FORMS AND ACCOUNT FOR ALL MONEY BAGS.

Misc Bills: _____

(100's/50's)

Twenties: _____

Tens: _____

Fives: _____

Ones: _____

Coins: _____

Total: _____

Student Meals:

There will be a limit on the number of times the school district will provide student meals for each group traveling. The rate will be \$12.00 per day per student.

- Varsity Football – 2 meals per season
- Varsity Volleyball - 2 meals per season
- Varsity Basketball - 2 meals per season
- Varsity Softball - 2 meals per season
- Varsity Baseball - 2 meals per season
- Other Varsity Sports – 1 meal per season
- High School UIL District Meets – 1 meal per season

When a student advances beyond district, the rate will be \$15.00 per day, per student.

For overnight travel (for advancing beyond district only) the rate will be \$30 with the same breakdown as staff.

- Breakfast \$ 7.00
- Lunch \$ 8.00
- Dinner \$15.00

When students are eating as a group/team where all meals are on one ticket, a receipt will be required and change; when applicable, will be returned to the administration office.

If students are attending an event where it is necessary for them to eat at different times, different locations, or at concession stands where receipts are not available, students will sign-off (on form provided) that they were given the money and the amount. In these instances, receipts will not be required.

Please remember that we all need to be good stewards of the district’s monies. For instance, if you are staying in a hotel where breakfast is provided, it would not be necessary to request that amount.

PURCHASE IN VIOLATION OF DISTRICT POLICY

Ordering without a Purchase Order is a violation of district policy. Violating this policy may result in severe, sometimes, criminal consequences.

To be completed by Business Office

Date: _____

Nature of Violation: Ordering without a Purchase Order

Notes: _____

Your Name: _____

Date: _____

Reason for Violation: _____

Signature: _____

Supervisor Signature: _____

Superintendent Signature: _____

