

# **LANEVILLE ISD**



## **Fiscal Manual** **(Fiscal Guide for District Staff)** **2013-2014**

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**Introduction**

This Fiscal Manual has been prepared to provide general information about several Laneville 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**

The Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Dr. Brian Nichols, Superintendent  
Laneville ISD  
7415 Hwy 1798 West, Laneville, Tx 75667  
903-863-1211  
[nicholsb@lanevilleisd.org](mailto:nicholsb@lanevilleisd.org)

Sandra Upshaw, Business Manager  
Laneville ISD  
7415 Hwy 1798 West, Laneville, Tx 75667  
903-863-1212  
[upshaws@lanevilleisd.org](mailto:upshaws@lanevilleisd.org)

Fryda Starling, Administrative Assistant  
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903-863-1210

## **Business Office Mission Statement**

*The Mission of the Laneville 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.*

*The Business Division's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.*

## **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.

**The district chart of accounts is included in the Appendix section.**

## **Activity Accounts (Student Organizations)**

A Student Activity account shall be defined as a trust account for a bona fide student group as evidenced by a Constitution, By-Laws and elected officers. Student activity funds (under the control of the campus principal and superintendent) shall be collected, receipted, and deposited 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] or on the [Profit/ Loss Form].

Student activity funds are managed using a centralized system. All deposits and expenditures under a centralized system shall be made through the district business office.

Checks for activity fund disbursements shall be generated on a weekly basis. All supporting documentation shall be submitted at least five days prior to the check processing day. Requests for emergency checks shall be kept to a minimum and shall be subject to approval only for extenuating circumstances.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include student 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.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). An Authorization to Conduct a Fund Raiser should be submitted to the Principal in advance of the scheduled activity. In addition, at the end of the fund raising activity, a profit loss statement should be filed with the principal and business office. Activity funds shall be audited and must adhere to accepted business practices.

Merchandise ordered for resale should be distributed to students on a written distribution log (Refer to Fundraising Documentation Forms). A merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

The assigned organization sponsor shall be responsible for the proper management of the student activity accounts. Annual training should be scheduled to assist the organization sponsors in managing their respective student activity account(s). Every sponsor should complete and submit a Sponsor Responsibility Affidavit form to the principal. The sponsor of the organization shall sign-off on all purchases.

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of 5 years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the Business Office as part of the fiscal year closeout procedures shall collect all club records for storage on the campus for 5 years, then at the Records Center or other location for the rest of the archival period of time. New receipt books should be used by organization sponsors for each fiscal year.

[Authorization to Conduct a Fund Raiser](#)

[Fund Raiser Profit/Loss Statement](#)

[Fundraising Documentation Forms](#)

## **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 Laneville ISD 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 31<sup>st</sup>, the report shall be filed by January 28<sup>th</sup>. In addition, the audit report should be filed with the Municipal Advisory Council of Texas.

The district has engaged the CPA firm of Halls, Johnson, McLemore, Redfield & Rodrigues, LLP to conduct the annual financial audit for fiscal year 2011-2012. 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 Superintendent and Business Manager are 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 \$500,000 in a fiscal year to have an audit performed in accordance with the Act. School districts expending less than \$500,000 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 district did not expend more than \$500,000 in federal financial assistance and did not require a single audit for fiscal year 2011-2012.

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

### Budget Adoption

The district must adopt a budget not later than August 31<sup>st</sup> 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, if any. 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 Superintendent shall be responsible to coordinate the development and adoption of the district budget.

Every campus and department shall be responsible for monitoring and amending 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 defined as 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 amendment line items should exceed at least \$100 to minimize the number of small amendments and be stated in whole dollars.

Budget amendments must be approved by the School Board. A budget amendment approval is required prior to exceeding the budget in any functional level. 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 Amendment-Transfer Form](#)

## Cash/Check Handling

All cash and checks shall be deposited to the appropriate secretary or bookkeeper on a daily basis. No post-dated checks will be accepted. **Funds should not be kept in classrooms, personal wallets or purses or at home for extended periods of time.** No cash purchases should be made – *every* dollar collected should be receipted and deposited to the campus secretary/bookkeeper. All district funds shall be deposited to the appropriate district and/or campus account at the district's depository bank, Citizens National Bank. The secretary/bookkeeper shall give a receipt for all cash and checks received [in a bound, pre-numbered receipt book] and deposit all funds to the depository bank, or secure overnight in a locked campus safe if the deposit cannot be made the same day. Club name and deposit activity should be listed on deposit slips.

Athletic event gate receipts (admission fees) shall be recorded on an Athletic Gate Receipts form and submitted to the business office. Funds shall be deposited to the appropriate athletic events revenue account(s).

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. All district and activity account bank statements shall be reconciled within 10 days after the end of each month. The individual responsible for reconciling a bank account shall not receive and open the bank statement. All bank statements will be opened, reviewed and initialed by Superintendent and given to business manager for reconciliation. TEA strongly recommends separation of duties as they relate to the initial review and reconciliation of bank statements. Fraud, if any, shall be reported immediately to the Superintendent and/or School Board President. Adjustments to the general ledger, if any, shall be posted as soon as possible, but not later than 30 days after the end of each month.

[Athletic Gate Receipts Form](#)

## Check Processing

The Business Office will print and release checks on a weekly basis. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. All check requests, including supporting documentation, such as travel advances/reimbursements, petty cash, student club activities, etc. shall be approved by the appropriate principal or administrator and submitted to the Business Office. Check requests without all of the supporting documentation will not be accepted, nor processed. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel and petty cash disbursements, all other non-purchase order disbursements and/or reimbursements shall be submitted on a Purchase Order. State law generally requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Business Office on a timely basis for payment. Specifically, the Government Code (Section 2251.021) states:

*TIME FOR PAYMENT BY GOVERNMENTAL ENTITY. (a) Except as provided by Subsection (b), a payment by a governmental entity under a contract executed on or after September 1, 1987, is overdue on the 31st day after the later of:*

- (1) the date the governmental entity receives the goods under the contract;*
- (2) the date the performance of the service under the contract is completed; or*
- (3) the date the governmental entity receives an invoice for the goods or service.*

*(b) A payment under a contract executed on or after September 1, 1993, owed by a political subdivision whose governing body meets only once a month or less frequently is overdue on the 46th day after the later event described by Subsections (a)(1) through (3).*

[Purchase Order Form](#)

## Consultants or Contracted Services

Consultants and contracted vendors are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, repairs, etc. that cannot be performed by a school district employee. A Consultant Service Contract or similar form is required for every consultant and contracted vendor. The Superintendent is the only individual(s) authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.** 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 in accordance with local board policy (Refer to School Board Policy CH Local) shall be approved by the School Board. The selection criteria of a consultant or contracted vendor may include the following:

- Vendor credentials, including license, education level, or specialized skills
- Vendor reputation, as evidenced by references from past clients
- Past experience with the school district
- Cost of service(s)
- Other criteria selected by the district

Consultants and contracted vendors shall be selected through a competitive procurement process in accordance with the state purchasing laws and School Board Policy. [Refer to Board Policy CH Legal and Local] According to Board Policy CH Legal, the purchasing requirements of Education Code 44.031 do not apply to a contract for professional services rendered, including the services of an architect, attorney, certified public accountant, engineer, or fiscal agent.

There shall be a separation of the solicitation and evaluation functions from the contract award function. The Superintendent shall be responsible for oversight of the solicitation and evaluation of all competitive bids and/or proposals. The School Board shall be responsible for approval or award of contracts.

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 "Laneville ISD" as additional insured. No work shall be performed by the consultant or contracted vendor until *all* required documents, especially proof of insurance, are received by the business office.

Payments to consultants and contracted service vendors will not be made until the person responsible for monitoring and/or accepting contract performance has approved a detailed invoice. The detailed invoice must include the date(s) of service, service(s) performed, and the negotiated rate of pay.

[Consultant Service Contract Forms](#)

[W-9 Form](#)

[Felony Conviction Form](#)

[Criminal Check Authorization form](#)

## Copiers

The district owns several copiers that are strategically placed in different buildings. The copiers are for district business use only. All district staff shall comply with the acceptable use guidelines related to the use of district copiers, especially as it relates to the avoidance of copyright infringement.

Personal copies, if any, will be charged at 10 cents for black/white and 15 cents for color copies. Prior approval should be obtained from the principal and/or superintendent to use a district copier for personal printing. Payment for personal copies shall be made immediately to the Business Office.

## Credit Cards

The district utilizes credit cards for purchasing of food, supplies, and travel. All Credit purchases must be pre-approved on a purchase order. All credit receipts (detailed, itemized) shall be submitted to the Business Office within 2 days after date of purchase to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be subject to immediate reimbursement by the employee. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

All district employees that have been authorized to utilize a credit card for purchases shall sign a Credit Card User Agreement. Violations of the Credit Card User Agreement may result in disciplinary action, up to and including employment termination. All authorized credit card users shall be responsible for the security of their assigned credit card(s).

Additional guidelines are included in the Purchasing Card topic for credit cards issued through the Purchasing Card Program.

All credit card purchases with state and federal funds shall comply with the OMB Circular A-87 guidelines. Specifically, all credit cards purchases shall be recorded on the general ledger in detail to include the date of the transaction, the merchant, goods/services purchased, cost, and the purchaser. Grant administrator or other approvals required under the regular purchasing procedures of the school district shall be adhered to regardless of the method of payment.

## **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. The Donation Form or similar form shall be completed by the donor. 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 from external sources shall be recorded on a Gift Card Register or similar form and maintained in a safe until utilized by the appropriate individual(s).

All donations with a value equal to or greater than \$10,000 shall be approved by the School Board; donations of a lesser value shall be approved by the Superintendent.

[Donation Form](#)

[Gift Card Register](#)

## **Field Trips, Co-Curricular and Extra-Curricular Travel**

All field trip requests shall be submitted at least 2 weeks prior to a field trip. The field trip request should be forwarded to the principal for approval. The final approval will rest with the Superintendent or designee. A purchase order shall be submitted for admission fees, meals, etc., if any. In addition, a Field Trip Lunch Request shall be completed and submitted one week prior to the field trip to the Food Service Director.

Overnight and out-of-state student trips shall be subject to the guidelines as stated in School Board Policy FMG Local. Approvals from the parents, campus principal, and Superintendent or designee must be obtained prior to the student trip. If School Board approval is also required for an overnight or out-of-state trip, an action item must be placed on a School Board meeting agenda.

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted 2 weeks prior to the field trip. If the requestor will be driving a district-owned vehicle, he/she must be listed on the Authorized Driver List. Educational field trips funded with state or federal grants shall adhere to the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, the following documentation must be submitted to support the expenditures with grant funds:

- Destination of each field trip
- Costs associated with each field trip
- Objectives to be accomplished from conducting the field trip
- Teacher's lesson plan and follow-up activities



State or federal grant funds will not be utilized for field trips that are for social, entertainment, or recreational purposes or are not properly documented in accordance with the guidelines. An Educational Field Trip Authorization form or similar form shall be submitted with the supporting documentation to the business office.

[Field Trip Authorization](#)  
[Field Trip Lunch Request Form](#)

## **Fiscal Year**

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

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

## **Fixed Assets & Inventory**

Fixed assets are defined as equipment with a unit value over \$5000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Principal for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X. Fixed assets are subject to audit on an annual basis. Documentation shall be maintained to support all additions, deletions, or changes to the fixed asset balances.

Inventory items are defined as equipment with a unit value over \$500, but less than \$5000. Other items with a unit value under \$500 are also tracked and tagged such as:

- TVs
- VCRs,
- digital cameras,
- camcorders,
- e-Readers,
- I-Pads,
- PDAs, and
- Other items that may have a personal use.

Inventory items are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Office for removal from the district's inventory tracking system. Inventory items are also tracked for insurance purposes. Inventory items (with a unit value of \$5,000 or more) must be purchased through the use of an Object Code 6649. Inventory items (with a unit value less than \$4,999) must be purchased through the use of an Object Code 6399.

The loss or theft of inventory and fixed asset items should be reported immediately to the Principal.

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

The Receipt and Use of District Property Form will be used to assign district property, such as cell phones, cameras, PDAs, laptops, etc. to district staff for business purposes. The receiver should read the form carefully due to the potential tax and financial impact of using the assigned property for personal benefit.

[Receipt and Use of District Property Form](#)

## **Fundraising Activities**

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.

All fund-raising projects shall be subject to the approval of the principal. The Authorization to Conduct a Fundraiser shall be completed by the Club Sponsor and submitted to the Campus Principal for approval. The secretary/bookkeeper shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program.

Merchandise ordered for resale should be distributed to students on a written distribution log (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

At the conclusion of all fundraisers, the Club Sponsor shall complete a Fundraiser Profit/Loss Statement and submit to the Campus Principal for approval.

All fundraising documentation shall be subject to audit and must be kept on file for 5 years from the date of the fundraising event.

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.

[Authorization to Conduct a Fund Raiser](#)

[Fund Raiser Profit/Loss Statement](#)

[Fundraising Documentation Forms](#)

## **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 Superintendent, Principal, School 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.
- Any other examples noted in Board Policy CAA Local.

The Superintendent shall be responsible for conducting all fraud investigations. If an investigation substantiates fraud, the report shall be provided to the Superintendent and 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.

## **Grants Management (State, Federal or Other Grants)**

Seeking grant funds such as state, federal or from other sources is very desirable due to the impact of reduced local resources. It is recommended that grant applications be developed through a team approach to ensure that all stakeholders develop the grant goals, strategies and activities. Campus-based grant applications should be incorporated into the Campus Improvement Plan (CIP). All grant applications shall be reviewed and approved by the Superintendent prior to submission to the granting agency. Some granting agencies require matching funds, in-kind funds, or other specific requirements that may pose a financial liability to the school district.

After the school district has received confirmation that a grant application has been approved, typically through a Notice of Grant Award, the Business Manager shall prepare and enter the grant budget on the general ledger. No funds may be expended until the grant approval has been received from the granting agency.

The Superintendent shall serve as the district's grants management administrator(s).

The grants management administrator(s) shall work cooperatively with the Finance/Business Office to ensure compliance with all grant requirements as they relate to grant activities, expending of funds, supplement versus supplant, submitting reimbursement requests, financial reports, and evaluation reports.

## **Hotel Occupancy Tax Exemption Form**

This form shall be used for in-state school-related travel to conferences, workshops, etc. Copies may be obtained from the business office webpage or via the web at the Texas Comptroller of Public Accounts website: <http://www.window.state.tx.us/taxinfo/taxforms/01-forms.html>. 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.

This form is not applicable to out-of-state travel.

[Hotel Occupancy Tax Exemption Form](#)

## **Invoices**

Vendors are required to submit all invoices to the Business Office, yet occasionally an invoice will be mailed directly to the purchaser. If any invoices are received by the purchaser, they should be signed (if the goods/services were received), and forwarded to the business office.

Texas law requires that all invoices be paid to vendors within 30 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.

Requests for reimbursement from other entities shall be processed through a district invoice. Campuses and departments shall submit their reimbursement documentation to the business office for preparation of the district invoice. 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. The Business Manager is responsible for preparing district invoices.

## **Long Distance Calls**

A Long Distance Phone Call Form shall be completed for all long distance calls. The forms should be submitted to the business office within 5 days of the phone call for reconciliation with monthly long distance phone bills.

Personal long distance calls are strongly discouraged. In the event of an "emergency" personal long distance call, the long distance phone call form shall be submitted with the notation of PERSONAL on the face of the form. A request for reimbursement will be forwarded to the individual by the business office after

reconciliation with the monthly bill. Payment for the personal call shall be made to the Business Office within 5 days of receipt of the request for reimbursement.

[Long Distance Phone Call Form](#)

## **Payroll Procedures**

Every non-exempt employee shall record *all of their own* work hours through the manual time sheets. Failure to clock-in or out may result in non-payment of unverified work time and disciplinary action. Falsification of payroll records such as reporting excessive work hours or participating in a practice of clocking in/out for other employees constitutes fraud. Violators will be subject to disciplinary action, up to and including termination of employment.

All administrative supervisors shall sign off on the manual time sheets for their respective paraprofessional and support employees and submit the report monthly with the administrative supervisor's signature of approval.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor

All employees shall complete an Absence from Duty form 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 immediate supervisor. All forms shall be submitted to your supervisor the following day of the following week

**Supplemental payment forms shall be generated by the respective employee, approved by the immediate supervisor and submitted to the Business Office no later than one week before payday.** The supplemental payments will be processed for the next pay period. Supplemental payments should include the following: employee name, reason for pay, payment amount, and date worked, and be supported by sign-in sheets (attached to payment form).

All payroll disbursements shall be coded to the appropriate account code in compliance with the Financial Accountability System Resource Guide (FASRG). Disbursements from state or federal grant funds shall also comply with the OMB Circular A-87, especially in the following areas:

- All state and federal grant funded staff must sign a job description that includes their respective position, job duties, funding source(s), etc.
  - Time and effort documentation shall be created by every staff member paid from state or federal grants and approved by the immediate supervisor.
  - The district has implemented the substitute system of time-and-effort- reporting
- All time and effort documentation shall be submitted to [and approved by] the grant administrator for the respective funding source.
- All time and effort documentation shall be submitted to the Business Office for reconciliation of the budgeted salary expenditures and the actual time worked on each state or federal grant.

[Employee Absence From Duty Form](#)

## **Purchasing Deadlines**

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for **supplies and equipment** will be May 1<sup>st</sup>. Summer needs for staff development and summer school should be anticipated and ordered prior to the deadline. Purchasing documents for **services and travel** should be submitted by **August 1<sup>st</sup>**. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates. The specific purchasing deadlines for state and federal grants will be distributed on an annual basis by the Superintendent.

## **Purchase of Food and Non-Food Items**

Food and non-food items (such as paper plates, cups, silverware, etc) shall be for instructional purposes 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.

If state or federal grants are used for food, all purchases shall be in compliance with the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, at no time shall state or federal funds be used to purchase breakfast or other non-allowable food items.

## **Purchase Requisition and Order Forms**

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. No employee shall order or receive goods without an approved purchase order. All purchase orders should be mailed, emailed or faxed to vendors by the employee or principal secretary.

According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Purchases for goods or services from state or federal grant funds shall comply with the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, all non-allowable expenditures shall not be funded from state or federal grant funds.

The respective grant administrator for the state or federal grant funding sources shall approve all requisitions from the funding source(s) they oversee. All purchases with state and federal grant funds shall include the respective District Improvement or Campus Improvement Plan (DIP & CIP) strategy related to the need for the goods or services.

### [Purchase Order Form](#)

## **Purchasing Card –Procurement Card Program**

The district is a participant of the State of Texas Procurement Card Program . Purchasing cards are available for all professional staff and select paraprofessional staff subject to administrative approval and execution of an Employee Purchasing Card (P-Card) Agreement. The P-Card may be used to purchase supplies subject to the terms described in the P-Card Program Manual.

The purchasing card is a credit card issued through Citi-Bank’s Commercial Card Program – current State of Texas contract. The P-Card Program Manual describes the program and its policies and procedures. Failure to comply with the P-Card Program Manual policies and procedures may result in revocation of charging privileges, personal liability for inappropriate expenditures, and disciplinary action including termination of employment.

### [P-Card Program Manual](#)

### [P-Card Purchase Transaction Log](#)

## **Purchasing Laws**

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

The district has implemented an administrative procedure to solicit quotes for purchases, which exceed \$50,000 in the aggregate, over a 12-month period. District policy recommends a minimum of (3) quotes for all individual purchases exceeding \$50,000 the written (faxed or emailed) quotes should be attached to the purchase requisition. Note: Texas law related to quotes was eliminated, but the district may desire to retain a local requirement.

Anticipated purchases, which may exceed these limits, should be brought to the attention of the Business Office 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.

According to Board Policy CH Legal, a board member, employee, or agent shall not, with criminal negligence, make or authorize separate, sequential, or component purchases to avoid the purchasing requirements

set out in Education Code 44.031. An officer or employee shall not knowingly violate Education Code 44.031 in any other manner. “Component purchases” means purchases of the component parts of an item that in normal purchasing practices would be made in one purchase. “Separate purchases” means purchases, made separately, of items that in normal purchasing practices would be made in one purchase. “Sequential purchases” means purchases, over a period, of items that in normal purchasing practices would be made in one purchase. Violation of this provision is a Class B misdemeanor and an offense involving moral turpitude, conviction of which shall result in removal from office or dismissal from employment.

## **Receiving of Goods**

The district utilizes a centralized receiving system – all goods are delivered to the district business office. All orders will be delivered to the respective purchaser with a packing list for “check-off” and verification of receipt. Packing list signed by purchaser verifying receipt of order should be returned to the business office. 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 a vendor shall submit written confirmation of receipt to the business office

Shortages, damaged goods, or other receiving deficiencies shall be reported immediately to the Principal and Business Office. The principal or purchaser shall contact the appropriate vendor to address the deficiencies.

## **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, 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 directed to the Superintendent.

## **Rental of facilities**

The Superintendent shall coordinate the rental of district facilities. All rental of district facilities will be subject to board approval. A Rental Agreement is required for all rentals of facilities by outside organizations. All contracts shall include a cleaning fee of \$50 unless waived. In addition, all direct expenses for district staff such as

custodial, food service or police shall be included in the agreement. All cleaning fees and direct expenses shall be paid to the district and deposited to the appropriate revenue account. At no time shall an outside entity pay a school district employee directly for work performed within the scope of their employment with the district.

### Rental Agreement

## **Returned Checks**

All makers of returned checks will be charged a fee according to district's depository bank fee schedule. 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 makers of returned checks.

## **Sale of Personal Property – Surplus**

All supplies and equipment which are deemed to be surplus [not of any use to the district], will be recommended to the Superintendent.

Surplus sales shall be advertised in a local newspaper, on the district's website, or other method as appropriate. Items shall be sold through marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Neither district supplies, nor equipment, shall be sold or conveyed other than through a surplus sale, unless authorized by the Superintendent or the School Board, as appropriate.

## **Sales Tax Exemption Form**

The sales tax exemption form 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 or District's Forms webpage or from the Texas Comptroller for Public Accounts website: <http://www.window.state.tx.us/taxinfo/taxforms/01-forms.html>. Taxes, which should have been exempt, will not be authorized for reimbursement. It is the purchasers responsibility to present the exemption form 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.

### Sales Tax Exemption Form

## **Travel Expense – Advances & Settlements**

All travel requests shall be submitted at least 2 weeks prior to the travel event (meeting, conference, workshop, athletic event, etc). The travel request shall be forwarded to the appropriate administrator for approval. The final approval shall rest with the Superintendent.

The documentation for travel expenses is a three-part process. The Travel Authorization/Expense form acts as approval to attend the event, an estimate of travel expenses and request for advancement of estimated travel expenses. The Travel Settlement form acts as the certification that the employee traveled and reconciles actual travel expenses. The Internal Revenue Service (IRS) requires a settlement of advanced business expenses and it dictates that if a settlement is not received within a reasonable time period, that the amount of the advance be deducted from the wages of the employee and properly taxed on the next paycheck.

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts stated in School Board Policy DEE Local or administrative procedures] and subject to state or federal limits. Refer to the Laneville ISD Travel Guidelines for Employees for current policies, procedures and reimbursement rates.

**Part 1.** The Travel Authorization/Expense form shall be utilized by all staff to request travel funds for travel expenses such as registration, meals, transportation, lodging, etc. In addition, the form shall be utilized by campus staff to request travel funds for student travel expenses such as registration, meals, transportation, lodging, etc. The immediate supervisor and the Superintendent shall approve all travel requests.

The current staff travel rates shall be in accordance with the rates set by the district and the Current Mileage and Travel Reimbursement Rates Applicable to State and Federal Grants as published by TEA.



Specifically, the domestic maximum per diem rates for travel with state and federal grants shall be limited to the rates as listed on the General Services Administration (GSA) website: <http://www.gsa.gov/portal/category/21287>. The local rates set by the district shall not exceed the state and federal grant per diems, the excess travel costs shall be paid from local funds. No reimbursement for non-overnight travel unless it is a student related trip or the day trip begins during the school day or immediately after and extends beyond 10:00 p.m. (Example: Lunch reimbursement to a one day work shop in Kilgore is not allowed) The use of district owned vehicle is primary. If unavailable the use of personal vehicle will be reimbursed at the rate of .50 cent per mile.

The student travel rates are: \$8.00 per meal. An increase in student meal travel rate can be amended with Superintendent approval.

The traveler will be issued a Travel Card that is preloaded with the estimated travel expenditures for the approved travel dates. Refer to the Travel Card Guidelines for specific procedures and forms.

**Part 2.** Funds must be available and encumbered for all estimated expenditures. A purchase order would be entered to encumber funds for meals, lodging, registration, transportation and other expenses to the respective payee.

**Part 3.** The Travel Settlement Form shall be submitted within 2 days after the return of the traveler. All actual travel expenses shall be recorded on the settlement form, with receipts for all expenses except mileage. Meal receipts are required.

If travel funds were advanced through a check, all travel monies due to the district shall be submitted with the Travel Settlement Form. All monies due to the traveler will be paid upon approval of the immediate supervisor and availability of budgeted funds.

The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that all travel expenditures are in compliance with state and federal guidelines. The guidelines may be found at the TEA website: <http://ritter.tea.state.tx.us/taa/plangraneval013111.html>

[Travel Authorization/Expense Form](#)

[Travel Settlement Form](#)

[Laneville ISD Travel Guidelines for Employees](#)

## **Vendors**

Purchases from vendors that operate on a cash basis (do not accept purchase orders) or cash on delivery (COD) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available from the Business Office. 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 with a New Vendor Packet. The packet shall include the following. Other documents may be required based on the services to be performed by the vendor.

- W-9 form,
- Conflict of Interest Questionnaire (CIQ), and
- Felony Conviction Notice
- Other documents may include a Criminal History check and fingerprinting if the vendor will work directly with students, and/or a Certificate of Insurance if the vendor will perform services on district property. The Certificate of Insurance shall include the minimum level of insurance in the areas of auto liability, general liability, and workers compensation.

The W-9 Form is essential to add the business or contractor to the vendor database. The name of the vendor, as stated on the W-9 Form, shall be entered on the vendor database. Payments will not be made to vendors without a W-9 Form on file.

As a matter of law, all existing and new vendors shall be required to complete and file a CIQ. The governing body (School Board) and the Superintendent shall complete and file Local Government Officer Conflicts Disclosure Statement (CIS) with the business office.

The Felony Conviction Notice shall be collected from all vendors that enter into a contract with the school district. The Texas Education Code, Section 44.034(a) states that a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of the felony.



Furthermore, Section 44.034(b) states that a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract.

Lastly, Section 44.034 (c) states that this section does not apply to a publicly held corporation.

In addition to the felony conviction verification, the district shall obtain a criminal history background check and/or fingerprinting verification for all vendors that will work directly with students.

[Vendor Conflict of Interest Questionnaire](#)

[Local Government Officer Conflicts Disclosure Statement](#)

# LANEVILLE ISD FORMS

# ABSENCE FROM DUTY RECONCILIATION REPORT

EMPLOYEE: \_\_\_\_\_

REASON FOR ABSENCE: \_\_\_\_\_

DATE(S) OF ABSENCE: \_\_\_\_\_ #OF DAYS ABSENT \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF EMPLOYEE

---

DO NOT FILL IN BOTTOM PORTION

<u>STATE LEAVE</u>	<u>DAYS</u>	<u>LOCAL LEAVE</u>	<u>DAYS</u>
PERSONAL ILLNESS	_____	SICK LEAVE	_____
DEATH IN FAMILY	_____	PERSONAL LEAVE	_____
FAMILY EMERGENCY	_____	OTHER	_____
FAMILY ILLNESS	_____	_____	_____
TOTAL STATE	_____	TOTAL LOCAL	_____

NAME OF SUBSTITUTE: \_\_\_\_\_ DATE: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

COMMENTS: \_\_\_\_\_

\_\_\_\_\_  
SIGNATURE OF PRINCIPAL / SUPERINTENDENT

\_\_\_\_\_  
DATE

**Laneville Independent School District  
Authorization to Conduct a Fund Raiser Form**

**General Information:**

Campus: \_\_\_\_\_ Club: \_\_\_\_\_

**Fund Raiser Information:**

Fund Raiser Title: \_\_\_\_\_

A. What type of merchandise or service will be sold or provided?  
\_\_\_\_\_

B. How will the merchandise or service be sold or provided (e.g. catalog sales, individual sales to students on campus, prepaid orders, etc.)?  
\_\_\_\_\_

C. Vendor \_\_\_\_\_ Representative \_\_\_\_\_  
Address \_\_\_\_\_ Phone \_\_\_\_\_

D. Fund raiser will be conducted from \_\_\_\_\_ to \_\_\_\_\_  
(Month/Year) (Month/Year)

E. Funds generated will be used for \_\_\_\_\_

**Projected Sales and Expenses:**

<b>Total Projected Sales</b>	\$ _____
<b>Total Projected Expenses</b>	\$ _____
<b>Projected Net Profit</b>	\$ _____

**Sponsor Certification:**

I hereby certify that a profit/loss statement will be completed and submitted to the campus principal within 30 days after the termination of the fund raising activity. In addition, I certify that all monies collected will be deposited to the campus secretary/bookkeeper in accordance with the district's cash handling procedures.

**Sponsor's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Authorization:**

( ) **Approved** **Principal:** \_\_\_\_\_

( ) **Disapproved** **Date:** \_\_\_\_\_

**Laneville ISD**  
**Club Sponsor Responsibility Affidavit**

According to the Texas Education Agency's Financial Accountability System Resource Guide (FASRG), an *individual activity fund sponsor shall be responsible for managing their respective activity fund. This responsibility can include:*

- ✓ *Developing fund raising plans*
- ✓ *Monitoring the financial position of the activity fund*
- ✓ *Reviewing the activity fund financial statements*
- ✓ *Safekeeping activity fund money until it is deposited by the school district, and*
- ✓ *Other fiduciary responsibilities.*

As the sponsor for the \_\_\_\_\_ activity fund, I certify that I will comply with the school district's activity policies and procedures. Specifically, I agree that I will:

- ✓ Conduct an annual election of officers and submit the list to my campus principal
- ✓ Submit a fund raising plan
- ✓ Conduct authorized fund raisers to include submission of an Authorization to Conduct a Fund Raiser Form and Fund Raiser Profit/Loss Statement
- ✓ Collect, receipt, and submit **all** funds to the Campus Secretary/Bookkeeper.
- ✓ Comply with all school district purchasing policies and procedures to include:
  - Submitting a requisition or Activity Fund Voucher for all expenditures
  - Obtain approval from student activity club members for all club purchases/expenditures
  - Document receipt of goods/services and sign-off on all invoices
- ✓ Review, monitor and reconcile club account receipts and expenditures
- ✓ Retain all club account records, such as fund raising forms, receipt books, etc., and submit to the Campus Secretary/Bookkeeper at the end of the school year.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Club Account Name

\_\_\_\_\_  
Date

**Laneville Independent School District**

**Donation Form**

The Laneville Independent School District Board Policy CDC (Legal) states that: All bequests of property for the benefit of the public schools shall, when not otherwise directed by the grantor, vest the property in the Board. Funds or other property donated, or the income therefrom, may be expended: 1) For any purpose designated by the donor that is in keeping with the lawful purposes of the schools that are to benefit from the donation; or 2) For any legal purpose if the donor designated no specific purpose.

**Type:**     Cash/Check     Gift Card                       Materials                       Equipment

**Donor Information:**

Donor Name: \_\_\_\_\_ Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Donated to: \_\_\_\_\_

Purpose of Donation: \_\_\_\_\_

Value of Donated Property: \$ \_\_\_\_\_

Describe/Itemize Donated Property: \_\_\_\_\_

Donor Imposed Restrictions, if any: \_\_\_\_\_

\_\_\_\_\_  
Donor Signature

\_\_\_\_\_  
Date

-----  
**To Be Completed By District Official**

Donation approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
(Superintendent, or Board of Trustees if value equal to or over \$10,000)

-----  
**To Be Completed by Business Office**

Date of Receipt: \_\_\_\_\_ Amount Received (if cash): \$ \_\_\_\_\_

[ ] Cash    [ ] Check # \_\_\_\_\_ Deposited to account #: \_\_\_\_\_

Fixed Asset Tag #: \_\_\_\_\_ Location: \_\_\_\_\_

**LANEVILLE ISD**

**EMPLOYEE TRAVEL CARD AGREEMENT**

I, \_\_\_\_\_, hereby request a Laneville ISD Travel Card. As a cardholder, I have read, understand and agree to comply with the Laneville ISD Travel Card Policies and Procedures. I fully understand that misuse or abuse of the card will result in revocation of the card and appropriate disciplinary action which may include termination of my employment.

\_\_\_\_\_ I agree to use this card for official approved school related travel expenses only.

\_\_\_\_\_ I agree that I will not use this card to pay for unauthorized travel expenses, such as:

- state hotel taxes for lodging within the state of Texas,
- meal tips in excess of 20%, or
- any other expense prohibited in the district’s travel guidelines.

\_\_\_\_\_ I agree that I will not use this card to pay for personal expenses such as alcoholic beverages, expenses for family members, entertainment, or my personal travel expenses before or after the official travel dates.

\_\_\_\_\_ I agree to turn the card over to the card administrator upon return from my business travel.

\_\_\_\_\_ I agree to submit proper documentation (detailed original receipts) within 5 days after returning from my business travel.

\_\_\_\_\_ I agree that if the card is lost or stolen, I will immediately notify a Laneville ISD Administrator verbally and in writing.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Campus/Department

\_\_\_\_\_  
Date

**\*Travel Expense Limit: \$ \_\_\_\_\_**

-----

\_\_\_\_\_  
Travel Card Administrator or  
Travel Specialist

\_\_\_\_\_  
Date

**Travel Card Number (last 4 digits): \_\_\_\_\_**

**\*This amount does not include an additional amount for the hotel incidental reservation, if any.**

**LANEVILLE INDEPENDENT SCHOOL DISTRICT  
FELONY CONVICTION NOTIFICATION**

The Texas Education Code, Section 44.034(a) states that a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of the felony.

Furthermore, Section 44.034(b) states that a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract.

Lastly, Section 44.034 (c) states that this section does not apply to a publicly held corporation.

( ) My firm is a publicly held corporation; therefore this requirement is not applicable.

( ) My firm is not owned nor operated by anyone who has been convicted of a felony.

( ) My firm is owned or operated by the following individual(s) who has/have been convicted of a felony:

Name: \_\_\_\_\_

Description of conduct resulting in a felony: \_\_\_\_\_

\_\_\_\_\_

Name: \_\_\_\_\_

Description of conduct resulting in a felony: \_\_\_\_\_

\_\_\_\_\_

Name: \_\_\_\_\_

Description of conduct resulting in a felony: \_\_\_\_\_

\_\_\_\_\_

I, the undersigned agent for the firm named below, certify that the information concerning notification of felony conviction has been received by me and that the information furnished above is true to the best of my knowledge.

Vendor's Name: \_\_\_\_\_

Authorized Company Official's Name: \_\_\_\_\_

Authorized Company Official's Title: \_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature



**Laneville Independent School District  
Student Activity Account  
Fund Raiser Profit/Loss Statement**

School: \_\_\_\_\_

Club: \_\_\_\_\_

Fund Raiser Title: \_\_\_\_\_

**Actual Sales:**

<u>Amount Deposited</u>	<u>Amount Deposited</u>	<u>Amount Deposited</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____
<b>TOTAL DEPOSITS</b>		\$ _____

**Actual Expenses:**

<u>Invoice Number</u>	<u>Invoice Amount</u>	
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
<b>TOTAL EXPENSES</b>		\$ _____

**Net Profit/Loss (Total Sales less Total Expenses)** \$ \_\_\_\_\_

Club Treasurer: \_\_\_\_\_

Date: \_\_\_\_\_

Sponsor: \_\_\_\_\_

Date: \_\_\_\_\_

Principal: \_\_\_\_\_

Date: \_\_\_\_\_

**LANEVILLE INDEPENDENT SCHOOL DISTRICT**

**RENTAL AGREEMENT**

The Laneville Independent School District (hereinafter District), agrees to let \_\_\_\_\_ (hereinafter Lessee), use the on the \_\_\_\_\_ between the hours of \_\_\_\_\_:

1. That the Lessee pays a \$50 cleaning fee:  required  not required. Payment should be made payable to the Laneville ISD at least 5 days prior to the scheduled event.
2. That the Lessee shall notify the District of cancellation 5 days in advance. Failure to notify of cancellation will result in the loss of the cleaning fee deposit. If cancellation is received prior to 5 days before the scheduled event, the cleaning fee deposit will be returned to the lessee.
3. That the Lessee shall use the facility only for the purposes of \_\_\_\_\_.
4. That the Lessee shall be responsible for restoring the facility to its original state after use.
5. That the District may revoke its permission to use the facility at any time it is determined that a group's use creates instructional conflicts, damages school property, or violates Board policy and/or administrative regulations.
6. That the Lessee accepts full responsibility for protecting school property and equipment and assumes any and all liability for repairs or replacements or for any damage done to buildings, equipment, or other school property used by the Lessee. Lessee also assumes full responsibility for the conduct of any and all persons using the facility during the rental.
7. That the Lessee agrees to assume all liability and hold harmless and indemnify the District, its Trustees, employees, and agents from any and all liability arising out the Lessee's use of District facilities.
8. That Lessee shall furnish evidence of liability insurance coverage for the event and shall name District as an additional insured on the policy as specified by the District.

Executed on this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

LESSEE:

LESSOR:

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Organization

Laneville ISD  
\_\_\_\_\_  
School District

\_\_\_\_\_  
Lessee Signature

\_\_\_\_\_  
Lessor Signature

**LANEVILLE INDEPENDENT SCHOOL DISTRICT**  
**TRAVEL EXPENSE**

Name of Traveler: \_\_\_\_\_ Campus/Dept: \_\_\_\_\_  
 Name of Conference, Workshop, or Other: \_\_\_\_\_  
 Conference Start Date: \_\_\_\_\_ Time: \_\_\_\_\_ Conference End Date: \_\_\_\_\_ Time: \_\_\_\_\_  
 Departure Date: \_\_\_\_\_ Time: \_\_\_\_\_  
 Return Date: \_\_\_\_\_ Time: \_\_\_\_\_

Lodging: No. of Days _____ @ \$ _____ per day	\$ _____
<b>Meals: (Only for overnight travel)</b>	
Meals must be based on the GSA schedule: (Attach copy of schedule from GSA website /www.gsa.gov)	
Meals: \$ _____ / day X _____ days (adjust as necessary for meals provided by event)	
Meal adjustment details: _____	
Meals: \$ _____ First Travel Day	Meals: \$ _____ Last Travel Day
<b>Total Meals</b>	
\$ _____	
<b>Mileage Reimbursement</b>	
Personal Auto (Total Miles): _____ @ (.50 cents).....	\$ _____
<b>Use mileage from <a href="http://www.mapquest.com">www.mapquest.com</a> &amp; attach copy of MapQuest mileage report</b>	
Parking	\$ _____
<b>Total Mileage</b>	
\$ _____	

REGISTRATION FEE:.....	\$ _____
<b>REGISTRATION PAYABLE TO:</b> _____	
SEND TO: _____	
_____	
<b>(Attach brochure and completed registration form)</b>	

Budget Code: \_\_\_\_\_ \$ \_\_\_\_\_  
 Budget Code: \_\_\_\_\_ \$ \_\_\_\_\_  
 TOTAL ESTIMATED COST OF TRIP..... \$ \_\_\_\_\_

I have read and accept responsibility for compliance with the Laneville ISD Travel Guidelines.

**\*\*\*\*\* EMPLOYEE NOTE: I hereby give LISD authority to deduct the expenses indicated above from my payroll check if I fail to submit form with receipts as required. (IRS Regulation)**

Traveler's Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
 Principal and / or Supervisor  
 Approved by: \_\_\_\_\_ Date: \_\_\_\_\_  
 Superintendent

## Laneville Independent School District Receipt & Use of District Property

Laneville ISD has made available to you the district-owned equipment listed below for school business only. Specific approval must be obtained prior to removal from LISD other than approved school activities. Technology equipment (workstations, laptops, pocket PCs, cameras, LCD Projectors, etc.) placed in a classroom or assigned to an individual must have a receipt signed by the responsible employee receiving the equipment. Our goal is to facilitate keeping our fixed asset tracking records current and ensuring that a responsible individual is aware of their responsibility to secure and care for the item. All items transferred from one employee/location to another shall be processed via the Fixed Asset Transfer Form.

**The district policy is that personal use of the district-owned equipment is prohibited.** In the event that personal use occurs, the personal use shall be documented and submitted to your immediate supervisor. According to the IRS, to be able to exclude the use by an employee from taxable income from employer-owned equipment, the employer must have some method to require the employee to keep records that distinguish business from personal use. Charges related to the personal use [if any] shall be subject to employment taxes, if not reimbursed by the employee on a timely basis. The district has opted to require employees to reimburse the district for personal use charges rather than subject the charges to employment taxes. As an example, an employee who uses a district-owned cell phone to make or receive personal calls will be required to reimburse the district for charges related to their personal calls and a pro rata share of the monthly service fee.

The IRS Fringe Benefit Guide has defined equipment that has a personal use as a:

- Vehicle (when used to commute to/from work)
- Cell phone, pager, or other communication device
- Computer, PDA or other technology equipment

I acknowledge that I have been assigned the equipment listed below for school business use only. **I understand that personal use of the equipment is prohibited, that personal use [if any] must be documented and submitted to my immediate supervisor, and that charges related to personal use [if any] will be subject to employment taxes.**

Equipment	Phone/Serial/Model #	Tag #	Condition	Room #	Value
			( )New ( )Good ( )Poor		
			( )New ( )Good ( )Poor		
			( )New ( )Good ( )Poor		
			( )New ( )Good ( )Poor		

I agree that by signing this receipt that I am responsible for securing and providing reasonable care of the above listed resource. You are also advised to secure property insurance against loss or theft of the equipment while off campus.

Print Name \_\_\_\_\_

Date \_\_\_\_\_

Signature \_\_\_\_\_

Campus/Dept \_\_\_\_\_

.....  
Issued by \_\_\_\_\_

Date \_\_\_\_\_

Title \_\_\_\_\_

**LANEVILLE ISD - Chart of Accounts**

**Funds:**

- 100 General Fund**
- 199 General Fund
- 200-400 Special Revenue Funds**
- 204 ESEA, Title IV, Safe & Drug Free Schools
- 211 ESEA, Title I, Part A
- 224 IDEA-Part B
- 240 Food Service Fund
- 255 ESEA, Title II, Part A: Teacher & Principal Training
- 262 ESEA, Title II, Part D: Technology
- 266 ARRA Stimulus, SFSF - 2 years
- 269 Title V, Part A: Innovative
- 285 ARRA, Title I Stimulus - 2 years
- 289 DODEA - Math/Science/Technology - 3 years
- 404 Student Success Initiative, ARI & AMI
- 410 State Textbook Fund
- 411 Technology Allotment
- 415 Kinder and Prekinder Grants
- 500 Debt Service Fund**
- 599 Debt Service Fund
- 600 Capital Projects Funds**
- 693 Dept. of Education Building Projects
- 695 Dept. of Defense Building Projects
- 699 Capital Projects Fund - Local Projects
- 860 Agency Funds**
- 863 Payroll Clearing Fund
- 865 Student Activity Accounts (Clubs and Organizations)
- 900 Capital Assets and Long Term Debt**
- 901 Fixed Assets Fund
- 902 Long Term Debt Fund

**Objects:**

- 6100 Payroll Costs**
- 6112 Salaries for Substitute Teachers
- 6118 Salaries, Professional, Extra Duty
- 6119 Salaries, Teachers & Professional Personnel
- 6121 Extra Duty Pay, Overtime, Support Personnel
- 6122 Salaries, Support Staff Substitutes
- 6129 Salaries, Paraprofessional & Support Staff
- 6139 Employee Allowances
- 6141 Social Security/Medicare
- 6142 Group Health Insurance
- 6143 Workers Compensation
- 6144 TRS On-Behalf Payments
- 6145 Unemployment Compensation
- 6146 Teacher Retirement/TRS Care
- 6149 Employee Benefits
- 6200 Professional & Contracted Services**
- 6211 Legal Services
- 6212 Audit Services
- 6219 Professional Services (Gov. Cd 2254.002)
- 6223 Student Tuition - Other than Public Schools
- 6239 Education Service Center Services
- 6349 Contracted Maintenance & Repair
- 6259 Utilities
- 6269 Rentals - Operating Leases (Copiers, equipment, etc.)
- 6291 Consultants (Best Practices, Improvement)
- 6299 Miscellaneous Contracted Services
- 6300 Supplies & Materials**
- 6311 Gasoline & Other Fuels
- 6319 Vehicle Supplies
- 6321 Textbooks - purchased by district
- 6329 Reading materials, library books, subscriptions
- 6339 Testing materials
- 6341 Food
- 6342 Non-Food Supplies
- 6343 Items for Sale - Vending
- 6344 USDA Commodities
- 6399 Supplies & Equipment, General
- 6400 Other Operating Costs & Travel**
- 6411 Travel, Staff
- 6412 Travel, Student
- 6413 Stipends, Non-employees
- 6419 Travel, Non-employees (parents, board, etc.)
- 6429 Insurance Costs
- 6499 Misc. Expenses: Awards, Fees, etc.

**Organizations:**

- 001 Elem/Ar-High School
- 701 Superintendent
- 702 School Board
- 750 Business Office
- 999 District wide (Unallocated)
- Program Intent Codes:**
- 11 Basic Educational Services
- 21 Gifted and Talented
- 22 Career & Technology
- 23 Services to Students w/ Disabilities
- 24 Accelerated Instruction (State Comp)
- 25 Bilingual and Special Language Programs
- 28 Disciplinary AEP - Basic Services
- 30 Title I Part A School Wide/State Comp
- 31 High School Allotment
- 91 Athletics
- 99 Miscellaneous, Undistributed

**Sub-Objects:**

- 01 Worker Compensation
- 02 Athletics
- 04 Technology Supplies
- 17 Security
- 20 Title I School Improvement
- 30 Indirect Cost
- 50 Substitute
- 71 Water/Garbage
- 72 Telephone Services
- 73 Electricity
- 76 Gas/Utility Campus