

WEST RUSK COUNTY CONSOLIDATED ISD



Fiscal Manual (Fiscal Guide for District Staff) 2020-2021

Theme for the Year: New Beginings

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Introduction

This Fiscal Manual has been prepared to provide general information about several West Rusk County CISD 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:

Belinda Walker, Business Operations Director, ph 903-392-7850 X1103, email - walkerb@westruskisd.org
 Responsibilities – All business operations of the district, payroll, workers’ comp, budget management

Karon Elder, Accounts Payable, ph 903-392-7850 X1104, email – elderk@westruskisd.org
 Responsibilities – Accounts Payable

Mindee Mata, Business Assistant, ph 903-392-7850 X1105, email – matam@westruskisd.org
 Responsibilities – Insurance, process employee deductions, absent from duty and sub processing

Business Office Mission Statement

The Mission of the West Rusk County Consolidated 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 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 or Department)

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

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

Checks for activity fund disbursements shall be generated on a weekly basis. All supporting documentation must accompany all approved check requests prior to the check processing. Requests for emergency checks shall be kept to a minimum and shall be subject to approval only for extenuating circumstances.

Campus activity funds shall be primarily used to benefit students and staff in accordance with School Board Policy CFD Local. Typical uses include supplies, field trip fees, awards, incentives, etc. These funds shall not be used for "gifts" to students and/or staff. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative or support) earn wages while generating activity funds. Giving of staff time to generate activity funds shall be voluntary.

Generating activity funds shall not in any way compete with the district's National School Lunch Program [NSLP]. 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.

Sales tax generated through fundraising activities shall be recorded and paid to the Texas Comptroller of Public Accounts on a yearly basis. Two tax-free sales per district, campus, and bona fide clubs or organizations shall be allowed each *calendar* year. The tax free days must occur on a single day (defined as a 24-hour period) or over a period of time as pre-sales with a single delivery date. A fundraising calendar should be maintained to ensure compliance with the limitation of two sales per calendar year, food items are not included.

Campuses may establish a faculty account (such as Hospitality or Sunshine) 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 sales 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)

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) shall be collected, receipted, and deposited on a weekly basis. Refer to cash/check handling procedures. All monies collected should be receipted in a receipt book bound and pre-numbered receipts. Student activity funds are managed using a centralized system.

Checks for activity fund disbursements shall be generated on a weekly basis. All supporting documentation must accompany all approved check requests prior to the check processing. 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 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 to a Fund Raiser should be submitted to the principal or designee in advance of the scheduled activity. Activity funds shall be audited and must adhere to accepted business practices.

Sales tax generated through fundraising activities shall be recorded and paid to the Texas Comptroller of Public Accounts on a yearly basis. Two tax-free sales per bona fide club or organization shall be allowed each *calendar* year. The tax free days must occur on a single day (defined as a 24-hour period) or over a period of time as pre-sales with a single delivery date. A fundraising calendar should be

maintained to ensure compliance with the limitation of two sales per calendar year, food items are not included.

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 (professional staff member) 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). The treasurer and/or president of the organization shall sign-off on all purchases and/or all purchases shall be supported by club meeting minutes indicating approval of the expenditure.

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.

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.

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 yearly with all financial institutions that request a copy of the audit.

The district has engaged the CPA firm of Brown, Bronstad, Habenicht, and Rosson, PC to conduct the annual financial audit for fiscal year(s). 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 Operations Director is responsible for coordinating and overseeing the annual financial 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, 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.

Business Operations Director 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 amendments must be approved by the School Board, and 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 Transfers

A budget transfer is defined as a transfer of funds which is not across different functions. The Business Operations Director shall approve all budget transfers.

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 10 per year. Exceeding this recommended level of 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 appropriate secretary or bookkeeper on a daily or as needed 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.

The secretary/bookkeeper shall receipt in a bound, pre-numbered receipt book and forward all monies on a daily basis to the district's business office, where it is counted again, receipted and secured in the safe for transport to the bank.

Athletic event gate receipts (admission fees) shall be recorded on an Athletic Gate Receipt form and submitted by the Ticket Taker to the appropriate campus official. 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. 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.

Check Processing

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. All check requests must be filled out in full and include correct account numbers and supporting documentation, such as travel reimbursements, receipts, Workshop/Conference/Trip Approval Form, 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, or 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 all other non-purchase order disbursements and/or reimbursements shall be submitted on a check request form. 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).

Checks not cashed by the expiration date, 3 months from date of issue, will be voided. A new check will be reissued at a fee of \$20 if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

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 form is required for every consultant and contracted vendor. The Business Operations Director or designee are 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 \$50,000 shall be approved by the Superintendent and 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)

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 Business Operations Director shall be responsible for oversight of the solicitation and evaluation of all competitive bids and/or proposals. The Superintendent or designee, and the School Board shall be responsible for approval or award of contracts.

Please follow these procedures when submitting a Consultant Service Contract:

- Submit a completed Consultant Service Contract to the Business Operations Director for review. It shall then be forward to the Superintendent or designee for final approval.
- Obtain the following documents from the consultant or contracted vendor:
 - A completed W-9 form
 - Conflict of Interest Questionnaire
 - A Felony Conviction Form

- If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.

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 "West Rusk County Consolidated 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.

Copiers

The district rents several copiers that are strategically placed in different campuses or departments. 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.

Credit Cards

The district utilizes gas credit cards for purchasing fuel for school district vehicles only. The district also has Wal-Mart cards that can be checked out with an approved purchase order. All credit receipts (detailed, itemized) shall be submitted to the business office within 10 days of purchase to ensure prompt payment to the vendor. If receipts and credit cards are not returned in a timely basis, credit card usage may be suspended and/or revoked.

All district employees that have been authorized to utilize a credit card for purchases shall sign them out. 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 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 are prohibited.

Field Trips, Co-Curricular and Extra-Curricular Travel

All field trips shall be approved through the campus principal or appropriate supervisor. The Workshop/Conference/Trip Approval Form must be filed and signed by the Supervisor, the Business

Operations Director and the Assistant Superintendent. This form must accompany all check requests for release of funds.

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 on the transportation's Travel request form at least 2 weeks prior to the field trip. All school owned vehicles must be operated by authorized school personnel only. **For liability reasons, a school vehicle is required when transporting students.**

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.

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. 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 31st, shall be submitted to the Business Office ASAP for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5000. Note: Refer to district's capitalization policy – Board Policy CFB Local. 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 Business Operations Director 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.

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

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. All fundraising documentation shall be subject to audit and must be kept on file for 5 years from the date of the fundraising event. Note: Refer to district's records retention schedule.

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.

Fundraising revenues may be subject to sales tax. Refer to the Activity Account Handbook for specific information related to taxable sales, non-taxable sales, tax-free sales, etc.

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 the Superintendent the Assistant Superintendent or designee, 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 of 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 Assistant 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.

Gift Cards

District funds shall not be used to purchase gift cards. According to the Internal Revenue Service (IRS), gift cards in any amount are taxable to the employee and must be reported as taxable wages, therefore the district discourages gift cards in any form or fashion.

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 Student Services Director 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 Operations Director 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 Student Services Director shall serve as the district's grants management administrator(s). The grants management administrator(s) shall work cooperatively with the Assistant Superintendent and Business Operations Director 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 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.

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 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.

Long Distance Calls

Personal long distance calls are prohibited. In the event of an "emergency" personal long distance call, the cost of long distance phone call shall be reimbursed to the district. If you should have to make one of these long distant contact the business office for details.

Payroll Procedures

Every non-exempt employee shall record *all of their own* work hours through the completion of a time card. Failure to fill out a time card, or turn one in may result in non-payment of extra time earned. Falsification of payroll records such as reporting excessive work hours, constitutes fraud. Violators will be subject to disciplinary action, up to and including termination of employment.

All administrative supervisors shall sign off on all time cards for their respective paraprofessional and support employees and submit the absent from duty reports by the 15th of each month. If the 15th falls on a weekend, they will be due the Friday before. Months where payday is early because of holidays, this date will be sooner and will be announced accordingly.

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. All overtime will be compensated via time cards, unless prior approval has been obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, up to and including termination.

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 and recap sheets shall be submitted to the Business Operations Director by the 15th of each month. If the 15th falls on a weekend, they will be due the Friday before. Months where payday is early because of holidays, this date will be sooner and will be announced accordingly. If there are additional pieces of pay that are due to employees that have not been included on time cards, it should be submitted to the Business Operations Director within the same guidelines as time cards. The report of such pieces of pay should include the employees name, date of pay earned, pay source, and signature of supervisor or director.

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.
- If time and effort documentation should be required, it should 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 Operations Director for reconciliation of the budgeted salary expenditures and the actual time worked on each state or federal grant.

Petty Cash Account

Each campus, the food service department, and the district business office are authorized to manage a petty cash account. Petty cash checks shall be issued to the appropriate campus or department administrator. Petty cash accounts are provided for convenience when making small cash purchases and/or emergency purchases. The maximum authorized expense is \$50.00. 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 and campus activity fund accounts may be expensed via a petty cash voucher. Note: District decision to limit fund codes – suggest that petty cash purchases with state or federal grant funds be excluded to ensure full compliance with grant guidelines.

Petty cash requests for reimbursement shall be submitted by campuses or departments to the business office as needed to replenish the cash balance. At all times, the petty cash account shall be balance – the sum of purchase receipts + cash shall = the authorized amount. Petty cash accounts shall be subject to random audits throughout the fiscal year and as part of the annual financial audit.

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 1st**. 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 **NO LATER than August 1st**. 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 Grant Director.

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). Use of district funds for food or snacks shall be allowed only during a "working lunch". Documentation to support the "working lunch" shall include a meeting agenda with the inclusion of a "working lunch". 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. Requisition forms should be created in the Skyward system by the requesting campus or department and submitted to the Business Operations Director for approval of a 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. Budget codes must be noted on all requisitions.

After the requisitions pass all electronic approvals, the purchase order form is generated, signed and returned to the requestor. Each purchase order is uniquely numbered for audit tracking purposes. **No employee shall order or receive goods without an approved purchase order.** A requisition cannot be used to place an order. All purchase orders should be mailed, emailed or faxed to vendors by the requestor. The Business Office will not submit purchase orders to vendors.

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. Small purchases under \$100 may be allowed and refunded to the employee according to board policy.

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 three (3) quotes for all purchases exceeding the \$50,000 amount; the written (faxed or emailed) quotes should be attached to the purchase requisition.

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

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 Assistant Superintendent. All substantial requests will be directed to the school attorneys.

Rental of facilities

The Administrative Assistant shall coordinate the rental of district facilities. This individual shall approve the rental agreements and coordinate with all related campuses and departments, especially as it relates to the availability of specialized facilities, electrical, cooling/heating, etc. A Rental Agreement or similar document is required for all rentals of facilities by outside organizations. All contracts shall include a cleaning fee 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.

District-related entities will not be charged a facility usage fee. Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed.

Refunds, if any, to the lessee shall be processed for payment through the district's accounts payable system to the appropriate vendor.

Returned Checks

All makers of returned checks will not be charged an additional fee. The district shall reserve the right to reject future checks from makers of returned checks. All checks that cannot be collected on will be turned over to Rusk County's District Attorney for collections. All rules of the District Attorney will be adhered to.

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, refer to Board Policy CI Local, for sale via a Surplus Sale.

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 and will be punishable by law.

Copies of the exemption form may be obtained from the business office, 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.

Travel Expense – Advances & Settlements

All travel requests shall be submitted on the Workshop/Conference/Trip Approval form to the Principal or Supervisor at least two weeks prior to the travel event (meeting, conference, workshop, athletic event, etc). The travel request shall be forwarded to the Business Operations Director and then to the Assistant Superintendent for approval. After the final approval, the travel request form and a completed check request shall be submitted to the business office for check processing. Advance checks can be issued for hotel expenses, parking, supplies, fees, and mileage. **Reimbursement for meals** will be processed upon the return of the employee. A travel reimbursement form must be fill out completely, receipts attached, and signed by the Principal or supervisor before a reimbursement check can be issued. This form must be returned within 15 days of the trip or it will not be accepted for processing.

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 current staff travel, lodging and meal rates are listed on the current Travel Reimbursement form.

The student meals and travel have no limits, but supervisors and sponsors encouraged to be frugal with the funds allotted in the school budget for student meals and travel.

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>

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, specifically Region VII approved vendors. A list of these vendors can be found on the school's web site via a link to the Region VII web site. 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 to the Skyward system for use in the requisition and purchase order system will need to be reviewed by the requestor to see if they are on the Region VII vendor list. Exceptions to this can be sole source specialty items, buy board vendors, or other "bidding" type vendors.

APPENDIX

FORMS –

Sales Tax Form
Travel/Workshop/Trip Form
Copy of Check Request
Consultant Service Contract Form
W-9
Felony Conviction Form
Criminal Check Authorization Form
Donation Form
Hotel Tax Exemption Form
Copy of Time Card
Absent from Duty Form
Rental Agreement Form
Travel Reimbursement Form

Copies of the following forms and many other forms may be down loaded, or they are available in the business office.

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
Address (Street & number, P. O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

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:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

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.

TRAVEL REIMBURSEMENT

DATE _____

EMPLOYEE NAME / POSITION
_____ / _____

ACCOUNT NUMBER _____

MILEAGE

PURPOSE FOR TRIP

DESTINATION _____

MILES _____ X RATE: .58 = \$ _____

DESTINATION _____

MILES _____ X RATE: .58 = \$ _____

DESTINATION _____

MILES _____ X RATE: .58 = \$ _____

DESTINATION _____

MILES _____ X RATE: .58 = \$ _____

MEALS

EXPENSES NOT TO EXCEED \$36 PER DAY Non-Overnight \$ _____

EXPENSES NOT TO EXCEED \$55 PER DAY Overnight \$ _____

HOTEL

ALL EMPLOYEES

NIGHTS _____ X \$94 PER NIGHT = \$ _____

OTHER EXPENSES

PARKING _____

RENTALS _____

TICKETS _____

MISC. _____

= \$ _____

TOTAL EXPENSES \$ _____

LESS ADVANCE CHECK \$ _____

FOR HOTEL ONLY

TOTAL REFUND TO EMPLOYEE

CHECK ONE DUE TO SCHOOL \$ _____

APPROVED BY: _____

TRAVEL REIMBURSEMENT

ADMINISTRATORS

DATE _____

EMPLOYEE NAME / POSITION
_____ / _____

ACCOUNT NUMBER

MILEAGE

PURPOSE FOR TRIP

DESTINATION

MILES _____ X RATE: .58 = \$ _____

DESTINATION

MILES _____ X RATE: .58 = \$ _____

DESTINATION

MILES _____ X RATE: .58 = \$ _____

DESTINATION

MILES _____ X RATE: .58 = \$ _____

MEALS

EXPENSES NOT TO EXCEED \$72 PER DAY Non-Overnight \$ _____

EXPENSES NOT TO EXCEED \$110 PER DAY Overnight \$ _____

HOTEL

ALL EMPLOYEES

NIGHTS _____ X \$188 PER NIGHT = \$ _____

OTHER EXPENSES

PARKING _____

RENTALS _____

TICKETS _____ = \$ _____

MISC. _____

TOTAL EXPENSES \$ _____

LESS ADVANCE CHECK \$ _____

FOR HOTEL ONLY

TOTAL

REFUND TO EMPLOYEE

CHECK ONE

DUE TO SCHOOL

\$ _____

APPROVED BY: _____

West Rusk CCISD
REQUEST FOR CHECK

Date _____ 20____

<i>Payable To</i> _____		
<i>Address</i> _____		
<i>City</i> _____	<i>State</i> _____	<i>Zip Code</i> _____
<i>Account No.</i> _____		
<i>Amount \$</i> _____ <i>For</i> _____		
<i>Requested By:</i>	<i>Supervisor Approved:</i>	<i>Final Approval:</i>

WEST RUSK COUNTY CONSOLIDATED ISD

CONSULTANT SERVICE CONTRACT

The West Rusk County Consolidated ISD, hereinafter referred to as "District," and independent contractor, _____, hereinafter referred to as "Consultant," enter into a contract on this the ___ day of _____ for the provision of consultant services.

1. District agrees to engage Consultant, and Consultant agrees to perform personally, in a manner satisfactory to District, the following services: (Describe below the days/hours to be worked and the location where the work will take place.)

2. Unless discontinued earlier by District, the services are to be performed at the following times and places: (Describe below the days/hours to be worked and the location where the work will take place.)

District agrees to pay Consultant a fee of \$_____ per hour, per day, or flat fee (*circle one*) for a total fee not to exceed \$_____, as compensation for services rendered, plus allowance expenses for transportation, lodging, meals, and materials, upon submission of appropriate receipts for such expenses. All reimbursements for expenses associated with consultant services shall be made in accordance with the WRCCISD travel expenses guidelines. Consultant shall not be paid in advance.

This agreement shall be in effect from _____ to _____, unless terminated by either party at any time, with or without cause. In the event of termination by District or Consultant prior to completion of the contract, compensation shall be prorated on the basis of hours actually worked, and Consultant shall only be entitled to receive just and equitable compensation for any satisfactory work completed and expenses incurred up to the date of termination.

Consultant may not assign this contract to a third party without the written consent of the District. Consultant must conduct a criminal background check, at the Consultant's expense, of all employees employed under this contract, except District employees.

Consultant is not an employee of District, and is not entitled to fringe benefits, pension, workers' compensation, retirement, etc. District shall not deduct Federal income taxes, FICA (Social Security), or any other taxes required to be deducted by an employer, as this is the responsibility of Consultant.

Consultant agrees to hold District harmless from any and all liability incurred by District by reason of Consultant's negligence or breach of contract, including, without limitation, damages of every kind and nature, out-of-pocket costs, and legal expenses.

IN WITNESS WHEREOF, West Rusk County Consolidated ISD and Consultant have executed this contract, effective the date first herein written.

West Rusk County Consolidated ISD

By: _____

Superintendent or designee

Date: _____

Consultant

By: _____

Date: _____

Social Security

Or Federal Tax ID: _____

Signature of WRCCISD Staff Contact Person: _____

Phone Number: _____

Date of Board Approved: _____

(For contracts of \$50,000 or more)

Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification (required): Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ Exempt payee

Other (see instructions) ▶

Address (number, street, and apt. or suite no.)

City, state, and ZIP code

List account number(s) here (optional)

Requester's name and address (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

--	--	--	--	--	--	--	--	--	--	--	--

Employer identification number

--	--	--	--	--	--	--	--	--	--	--	--

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below).

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 on page 4.

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

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

WEST RUSK COUNTY CONSOLIDATED ISD

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 conviction. The district must compensate the person or business entity for services performed before the termination of the contract.

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

My firm is a publicly held corporation, therefore 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: _____

Signature

Date

West Rusk County Consolidated
Independent School District
P. O. Box 168
New London, Texas 75682-0168
Telephone: 903-895-4503
Fax: 903-895-2267

To the Custodian of the Information:

I, _____ an applicant for employment or volunteer service with the West Rusk County Consolidated Independent School District, authorize the West Rusk County Consolidated Schools to obtain any criminal history record information that relates to me.

I understand that this information may be obtained from any law enforcement agency. I further understand that the West Rusk County Consolidated Schools may use this information in evaluating me for employment purposes.

Signed this the _____ day of _____
Day Month/Year

Signature of Applicant _____

Please print the following information:

Name: _____ Sex: _____

Other names that may appear on records: _____

Mailing Address: _____
P. O. Box/Street Address City State Zip

Date of Birth: _____ Race: _____

Social Security #: _____ Driver's License #: _____

Usser I.D. #: 0107e

21:917 Access to Police Records of Employment Applicants

- (1) A school district is entitled to obtain criminal history record information that relates to a volunteer applicant with the district if, at the time of the request for the information, the district submits to the custodian of the information a signed statement from the volunteer applicant authorizing the district to obtain the information.
- (2) A school district may obtain information under this section from any law enforcement agency, including the police department or the Department of Public Safety, or from the Texas Department of Corrections.
- (3) A school district may use information obtained under this section only for the purpose of evaluating volunteer applicants.

Added by Acts 1981, 67th leg., p. 1867, ch. 444, paragraph 1, effective August 31, 1981

**DPS Computerized Criminal History (CCH) Verification
(AGENCY COPY)**

I, _____, have been notified that a computerized criminal
APPLICANT or EMPLOYEE NAME (Please print)
 history (CCH) verification check will be performed by accessing the Texas Department of Public Safety
 Secure Website and will be based on name and DOB information I supply.

Because the name based information is not an exact search and only fingerprint record searches
 represent true identification to criminal history, the organization (as listed below) conducting the
 criminal history check is not allowed to discuss any information obtained using this method, therefore
 the agency may offer the opportunity to have a fingerprint search performed to clear any
 misidentification based on the name search, if the search provides a criminal report I know could not be
 mine.

For the fingerprinting process I will be required to submit a full and complete set of my
 fingerprints for analysis through the Texas Department of Public Safety AFIS (automated fingerprint
 identification system). I have been made aware that in order to complete this process I must have the
 correct fingerprinting (FAST) form from this agency, make an online appointment, submit a full and
 complete set of my fingerprints, and pay a fee of \$9.95 to the fingerprinting services company,
 L1 Enrollment Services.

Once this process is completed and the agency receives the data from DPS, the information on
 my fingerprint criminal history record may be discussed with me.

(This copy must remain on file by your agency. Required for future DPS Audits)

 Signature of Applicant or Employee
 ____/____/____
 Date

 Agency Name (Please print)

 Agency Representative Name (Please print)

 Signature of Agency Representative
 ____/____/____
 Date

Please: Check and Initial each Applicable Space		
CCH Report Printed:		
YES	NO	initial
Purpose of CCH: _____		
Hired	Not Hired	initial
Date Printed: ____/____/____		
Destroyed Date: ____/____/____		
Retain in your files		

ADB/Verification
08/2009

WEST RUSK COUNTY CONSOLIDATED ISD

DONATION FORM

The West Rusk County Consolidated ISD 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 Materials Equipment

Donor Information:

Donor Name: _____ Organization: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Donated To: _____

Purpose of Donation: _____

Value of Donated Property: \$ _____

Describe 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 is equal to or over \$1,000)

To Be Completed By Business Office

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

Cash Check # _____ Deposited to Account #: _____

Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

Name of exempt entity West Rusk County Consolidated ISD	Exempt entity status (Religious, charitable, educational, governmental) Educational
Address of exempt organization (Street and number) 10705 S Main Street, P O Box 168	
City, State, ZIP code New London, TX 75882	

Guest certification: I declare that I am an occupant of this hotel or official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest name (Last or print)	Hotel name
Guest signature sign here	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.151- Definitions, Exemptions, and Exemption Certificate.

- United States Federal Agencies or Foreign Diplomats.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.
- Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card.) Details of this exemption category are on back of form. This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- Charitable Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Educational Entities.** Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Religious Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Exempt by Other Federal or State Law.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.

Permanent Resident Exemption (30 consecutive days): An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.

TIME CARD -- WEST RUSK COUNTY CISD

Employee's Name _____	Soc. Sec. Number <u>XXX-XX-</u> _____
Type of Work _____	Extra Earnings Amount _____
School _____	Week Ending _____

Date	In	Out	In	Out	In	Out	In	Out	Total	Signature
M										
T										
W										
T										
F										
S										
S										

Total hours Worked _____ No. hours under 40 _____ No. hours over 40 _____

PLACE YOUR SIGNATURE AFTER TOTAL OF EACH DAY'S WORK

I hereby certify that to the best of my information, knowledge, and belief the above time schedule is correct.

Principal or Supervisor

WEST RUSK COUNTY CONSOLIDATED SCHOOL DISTRICT
ABSENCE FROM DUTY REPORT

SCHOOL YEAR: _____

Each employee must submit an absence from duty report immediately upon returning to duty.

Employee _____
Name Campus

Cause or Absence _____

Date(s) of Absence _____ Number of days absent _____

Employee Signature

STATE LEAVE DAYS

LOCAL LEAVE DAYS

Personal Leave _____

Personal Leave _____

Sick Leave * _____
(* these days are not issued anymore,
issued prior to 2000 *)

TOTAL DAYS: _____

Name of Substitute(s)

Date(s)

Not Approved

Approved

Signature of Administrator/Supervisor

WEST RUSK COUNTY CONSOLIDATED ISD

RENTAL AGREEMENT

The West Rusk County Consolidated ISD (hereinafter District), agrees to let _____
(hereinafter Lessee), use the _____ on the _____ between the hours of
_____ and _____.

1. That the Lessee pays a \$50 cleaning fee: () required () not required. Payment should be made to the West Rusk County Consolidated 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 of the Lessee's use of District facilities.
8. That the 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 _____.

LESSEE:

Name

Title

Organization

Lessee Signature

LESSOR:

Name

Title

School District

Lessor Signature