



PRIDDY ISD
Fiscal Manual
(Fiscal Guide for District Staff)

2023-2025

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Introduction

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

In accordance with School Board Policy, BP Local, the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the district. These procedures shall constitute the administrative regulations of the district and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures. The Superintendent shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

Administrative regulations [procedures] are subject to Board review but shall not be adopted by the Board.

If assistance is needed in any area of our business operations, please contact the staff member 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:

Kathy Patterson, Office Manager/PEIMS Coordinator

Phone: (325) 966-3323

Email: kathy.patterson@priddyisd.net

Carmen Schimmel, Receptionist

Phone: (325) 966-3323

Email: carmen.schimmel@priddyisd.net

ESC Region 12, Business Services including accounts payable and payroll.

District Forms

All required district forms are provided by the Business Office under the direction of the Superintendent, and many common forms are located on the district website for convenience. See sample business forms at the end of this manual.

Business Office Financial Goals and Objectives

The Business Office's primary goal is to operate with the highest standard of integrity, to protect the assets of the district, and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices, Board Policies, and all applicable laws and regulations.

All Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the district's financial transactions shall act with integrity and diligence in duties involving the district's fiscal resources and will be following state and federal award requirements.

The district prohibits fraud and financial impropriety, as defined in (Board Policy, CAA Local), in the actions of its Trustees, employees, vendors, contractors, agents, consultants, volunteers, and others seeking or maintaining a business relationship with the district.

Adopted Budget

General Information

The district's fiscal year runs September 1st through August 31st. The budget must be adopted no later than August 31st of each year; therefore, campuses are expected to adhere to the Business Office's end-of-year deadlines. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to the adoption of the budget. The district must also publish a notice regarding the proposed budget on the district website. The adopted budget shall be reported to TEA on an annual basis through the fall PEIMS submission. The adopted budget shall correlate directly and indirectly to the District Improvement Plan (DIP) and Campus Improvement Plans (CIP). [Refer to Board Policy, CE Local]

The Business Manager is responsible for managing the daily transactions of the district, including cash management, accounts payable, accounts receivable, financial reporting, budgeting, and federal and state grant administration. This money is used for teacher and employee salaries, instructional supplies and providing other services for students, campus and facility maintenance, and various other expenditures. Additionally, bond funds are used for the construction and renovation of campuses and support facilities to ensure the educational needs of our students are met as well as providing a safe and secure environment for our students and employees.

Campus and Department Budget Allocations

Classrooms and department may receive an allocation as part of the District's General Fund budget. District allocations are based on the prior year allocations, including any permanent increases or

decreases that occurred during the year. The administration and staff should consider the goals and objectives identified in the District Improvement Plan (DIP).

Grants Management (State, Federal or Other Grants)

Grant funds such as state, federal, or from other sources are very desirable due to the impact of reduced local resources. It is recommended that a grant application be developed through a team approach to ensure that all stakeholders develop the grant goals, strategies, and activities. All grant applications shall be reviewed and approved by the Superintendent or designee 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 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.

Monitoring the Budget

As the fiscal year progresses and budgeted funds become expended, monitoring of the budget should occur on a monthly basis, at a minimum. Thus, General fund accounts should be fully reconciled at each month-end. The Business Manager is responsible for monitoring the budget and ensuring funds are not being overspent or under spent. Proper planning will help avoid or minimize the need for budget amendments. If additional funds are needed, the option is available to transfer funds from one account code to another.

Budget Amendments

A budget amendment is a transfer of funds across different functions. Budget amendments should be requested from the Business Manager but must be approved by the school board.

Budget Transfer

Budget transfers should be requested from the Business Manager and can only be transferred within function without board approval.

Accounting Coding

All 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) which can be found on TEA's website. 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 used 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 transfer shall be requested to appropriate the necessary funds in the appropriate account. Failure to adhere to the required account code structure

may result in data quality errors for PEIMS reporting and the district’s financial statements. For help with account codes, please contact the Business Manager.

Why is the CORRECT coding important?

- Allows for accurate budget planning
- Annual audit – our report card
- Compliance with TEA’s regulations
- The usefulness of information across Texas campus districts
- Loss of funds due to non-compliance with audit or grant requirements

<u>Fund</u> XXX (3-digits)	<u>Function</u> XX (2-digits)	<u>Object</u> XXXX (4-digits)	<u>Sub-Object</u> XX (2-digits)	<u>Organization</u> XXX (3-digits)	<u>Fiscal Year</u> X (1-digit)	<u>Program Intent</u> XX (2-digits)
<u>Fund</u> - identifies who is funding the budget						
<u>Function</u> - identifies why the money is being expended (purpose)						
<u>Object</u> - identifies what the money is being expended on						
<u>Sub-Object</u> - indicates who is responsible for the money being expended (student group)						
<u>Organization</u> - identifies where the money is being expended (campus or department)						
<u>Fiscal Year</u> - when (fiscal year) the money is being expended						
<u>Program Intent</u> —for whom the money is being expended (student program)						

GOVERNMENTAL FUND TYPES

Texas school districts use the following five governmental fund types:

- **General Fund**
Used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue**
Used to account for the proceeds of specific revenue sources, other than trusts for individuals, private organizations, or other governments or major projects. Expenditures are for a specified purpose other than the debt service or capital projects funds.
- **Debt Service**
Used to account for the accumulation of resources for, and the payment of, general long-term debt, principle, and interest. The financial resources in the debt service fund are restricted, committed, or assigned to expenditures for principal and interest of general long-term debt.
- **Capital Projects**
Used to account for financial resources to be used for acquisition or construction of major capital projects.
- **Permanent Funds**
Used to report resources legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the district's program.

FUNCTION CODES

Function codes are grouped in the following major areas according to related activities:

- 10 Instruction and Instruction-Related Services
- 20 Instructional and School Leadership
- 30 Student Support Services
- 40 Administrative Support Services
- 50 Support Services
- 60 Ancillary Services
- 70 Debt Service
- 80 Capital Outlay
- 90 Intergovernmental Charges

SUMMARY OF EXPENDITURE OR EXPENSE OBJECT CODES

- **6100 Payroll Costs**
 - 6110 Teachers and Other Professional Personnel
 - 6120 Support Personnel
 - 6130 Employee Allowances
 - 6140 Employee Benefits

- **6200 Professional and Contracted Services**
 - 6210 Professional Services
 - 6220 Tuition and Transfer Payments
 - 6230 Education Service Center Services
 - 6240 Contracted Maintenance and Repair Services
 - 6250 Utilities
 - 6260 Rentals—Operating Leases
 - 6290 Miscellaneous Contracted Services
- **6300 Supplies and Materials**
 - 6310 Supplies and Materials for Maintenance and Operations
 - 6320 Instructional Materials
 - 6330 Testing Materials
 - 6340 Food Service and Other Resale Items
 - 6390 Supplies and Materials—General
- **6400 Other Operating Expenses**
 - 6410 Travel, Subsistence, and Stipends
 - 6420 Insurance and Bonding Costs
 - 6430 Election Costs
 - 6440 Depreciation Expense of Proprietary and Nonexpendable Trust Funds
 - 6490 Miscellaneous Operating Costs
- **6500 Debt Service**
 - 6510 Debt Principal
 - 6520 Interest Expenditures or Expenses
 - 6590 Other Debt Service Expenditures or Expenses
- **6600 Capital Outlay—Land, Buildings, and Equipment**
 - 6610 Land Purchase and Improvement
 - 6620 Building Purchase, Construction, or Improvements
 - 6630 Furniture and Equipment
 - 6640 Capital Assets—District Defined
 - 6650 Capital Assets under Capital Leases
 - 6660 Library Books and Media

TWO TYPES OF ORGANIZATIONS INCLUDE:

- **a campus organization**, which usually is responsible for services to a set of students, including:
 - teaching
 - supporting the teaching
 - providing other necessary services (such as social and health services)
- **an administrative or other organization**, which performs specific responsibilities for the school district, such as those related to:
 - the Superintendent’s office

- the school board
- other business functions

PROGRAM INTENT CODE

➤ **Basic Services**

- 11 Basic Education Services
- 21 Gifted and Talented
- 22 Career and Technical
- 23 Services to Students with Disabilities (Special Education)
- 25 Bilingual Education and Special Language Programs

➤ **Enhanced Services**

- 28 Disciplinary Alternative Education Program—DAEP
- 30 Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students (“Schoolwide Campuses”)
- 32 Prekindergarten (pre-K)
- 36 Early Education Allotment
- 37 Dyslexia
- 38 College, Career, and Military Readiness

➤ **Other Services**

- 91 Athletics and Related Activities
- 99 Undistributed

FUNDS	OBJECT CODES	SUB-OBJECTS
100 General Fund	6100 Payroll Costs	36 Football
184 Athletics	6200 Professional & Contracted Services	37 Volleyball
199 General Fund	6211 Legal Services	38 Cross Country
200 - 400 Special Revenue Funds	6212 Audit Services	39 Basketball - Boys
211 ESEA, Title I, Part A	6213 Tax Appraisal & Collections	40 Basketball - Girls
240 Food Services	6219 Professional Services	41 Baseball
255 ESEA, Title II, Part A	6222 Student Tuition - Public Schools	42 Softball
266 ESSER Grant	6223 Student Tuition - Other than Public Schools	43 Golf
270 SRSA Grant	6239 Education Service Center Services	44 Tennis
281 ESSER II Grant	624X Contracted Maintenance & Repair	45 Track & Field
282 ESSER III Grant	625X Utilities	46 Powerlifting
289 ESEA, Title IV	6269 Rentals - Operating Leases	47 Cheer
410 State IMAT	6291 Consulting Services	49 Drill Team
429 State Funded	629X Contracted Services	50 Band
461 Campus Activity	6300 Supplies & Materials	51 Academic UIL
500 Debt Service	6311 Gasoline & Other Fuels	52 Agricultural Science (FFA)
511 Debt Service	6316 Facilities - Supplies	53 Family & Consumer Science
600 Capitals Projects	6317 Janitorial - Supplies	54 Floral Design
699 Capital Projects	6318 Grounds - Supplies	59 National Honor Society
800 Trust & Agency Funds	6319 Maintenance & Operations - Supplies	60 One Act Play
829 Scholarship	6321 Instructional Materials	62 Yearbook
863 Payroll Clearing	6329 Reading Materials	63 Student Council
865 Student Activity	6339 Testing Materials	
6341 Food	6342 Nonfood	ORGANIZATIONS
6342 Nonfood	6344 USDA Commodities	001 Secondary Campus
6344 USDA Commodities	6395 Instructional Materials	101 Elementary Campus
6395 Instructional Materials	6398 Supplies - Other	701 Superintendent's Office
6398 Supplies - Other	6399 General Supplies	702 School Board
6399 General Supplies	6400 Other Operating Costs & Travel	703 Tax Costs
6400 Other Operating Costs & Travel	6411 Employee Travel	750 General Administration
6411 Employee Travel	6412 Student Travel	999 District Wide
6412 Student Travel	6419 Board Travel	PROGRAM INTENT CODES
6419 Board Travel	6429 Insurance	11 Basic Educational Services
6429 Insurance	6439 Election	21 Gifted & Talented
6439 Election	6491 Required Public Notices	22 Career & Technical
6491 Required Public Notices	6492 SSA	23 Services to Students with Disabilities
6492 SSA	6495 Membership Dues & Fees	25 Bilingual Education & Special Language Programs
6495 Membership Dues & Fees	6497 Educator Fees	28 DAEP Basic Services
6497 Educator Fees	6498 Graduation	30 State Compensatory Ed (School-wide Campuses)
6498 Graduation	6499 Other Operating Expenses	32 PreKindergarten
6499 Other Operating Expenses	6500 Debt Service	36 Early Education Allotment
6500 Debt Service	651X Debt Principal	37 Dyslexia - Regular Education
651X Debt Principal	652X Debt Interest	38 College, Career & Military Readiness
652X Debt Interest	6599 Other Debt Service Fees	91 Athletics & Related Activities
6599 Other Debt Service Fees	6600 Capital Outlay & Equipment	99 Undistributed
6600 Capital Outlay & Equipment	6629 Capital Outlay, Facilities Improvements	
6629 Capital Outlay, Facilities Improvements	6631 Vehicles > \$5k	
6631 Vehicles > \$5k	6639 Furniture, Equipment, Software > \$5k	
6639 Furniture, Equipment, Software > \$5k	6641 Vehicles < \$5k	
6641 Vehicles < \$5k	6649 Furniture, Equipment, Software < \$5k	
6649 Furniture, Equipment, Software < \$5k		
FUNCTIONS		
Instruction and Instruction-Related Services		
11 Instruction		
12 Instructional Resources & Media Services		
13 Curriculum & Instructional Staff Development		
Instructional and School Leadership		
21 Instructional Leadership		
23 School Leadership		
Student Support Services		
31 Guidance, Counseling & Evaluation Services		
33 Health Services		
34 Student Transportation		
35 Food Services		
36 Extracurricular Activities		
Administrative Support Services		
41 General Administration		
Support Services		
51 Facilities Maintenance & Operations		
52 Security & Monitoring Services		
53 Data Processing Services		
Debt Service		
71 Debt Service		
Capital Outlay		
81 Facilities Acquisition & Construction		
Intergovernmental Charges		
93 Payments to Fiscal Agents of SSA, SpEd Co-op		
95 Payments to JJAEP		
99 Other Intergovernmental Charges		
		XXX-XX-XXXX.XX-X-XX fund-function-object.subject-fiscal year-program intent code

Activity Funds

Definition and Purpose of Activity Funds

As the name implies, Activity funds direct and account for money that is used to support co-curricular and extracurricular student activities. Generally, co-curricular activities are campus-sponsored activities that directly add value to classroom instruction and curriculum. Extracurricular activities include a variety of other district directed activities, like athletics and other nonacademic competitions. Activity funds consist of resources received and held by the campus, as trustee, to be expended or invested in accordance with the conditions of the trust. Specifically, they are funds accumulated from the collection of fees, donations, commissions, or district-approved fundraising activities. Activity funds are used to promote the general welfare of the campus and the educational development and morale of all students.

Activity Fund Types

Activity funds are unique to districts and are classified as follows:

Campus Activity Funds

Campus Activity funds support co-curricular and extracurricular activities and are comprised of monies raised and collected by the district or campus through fundraising efforts or donations. This shall include the Campus Principal's activity account, also known as the campus activity account and other accounts such as the FFA, Cheer, NHS, Athletics, individual class funds, donations, etc. The funds raised shall be used to benefit that respective activity under the direction of the district staff member who oversees the account, subject to the approval of the Administration.

All Campus Activity funds shall be left in the appropriate account and each sponsoring group shall retain the carryover funds for the next fiscal year. If an organization ceases to function or exist, the remaining funds of the organization shall be credited to the campus activity account. The district has made the determination that all campus activity funds will be accounted for in Fund 461.

Student Activity Funds

Student Activity funds support the activities of student organizations or clubs that meet the definition of a bona fide club or chapter. According to the State Comptroller's office, any student group that is recognized by the campus and is organized by electing officers (not just participatory captains), holds meetings, and conducts business is a bona fide chapter of the campus, for example, the Class of 20XX.

Student Activity funds are comprised of monies raised and collected by students typically through campus-approved fundraising activities, club dues, or donations. Student activity funds, therefore, fall into the agency (fiduciary) fund category. That is, student activity funds are assets held by the district as an agent in a trustee capacity by the district for the student organization that cannot be used by the district to support its own programs. These

funds are the property of students or others. The funds may be used in any manner to benefit the students. Approval to spend money from a student activity fund rests solely with the student organization, rather than campus administrators. The district has made the determination that all student activity funds will be accounted for in Fund 865.

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

District Activity Funds

The district funds are provided to the campus from district monies from funds collected by the campus on behalf of the district. These funds must be spent for designated purposes or sent to the district. Examples include, but are not limited to vending machines, rentals, gate receipts, concessions, lost textbook fees, and other local sources of revenue over which the district has direct control.

Parent-Teacher Organizations (PTO) and Booster Clubs

PTO and Booster Clubs are separate legal entities from the school district. These organizations must maintain separate federal tax identification numbers and bank accounts. The UIL publishes guidelines for booster clubs, as do the national umbrella organizations for parent-teacher groups.

District personnel, including Campus Principals, financial secretaries, sponsors, and administrators are not responsible for assets held by parent, booster, and/or Teacher Organizations. Funds derived from these organizations are external funds which cannot be commingled with the activity funds.

Expenditure of Activity Funds

The expenditure of Campus and Student Activity funds shall be in accordance with district policy and procedures and the funds raised within these activities shall be used to benefit that respective activity under the direction of the sponsor who oversees the account, subject to the approval of the Campus Principal. The following allowable and non-allowable expenditures are for illustration purposes only, this is not an all-inclusive list. A final decision regarding allowability will be made at the time of the purchase order and/or payment approval.

Allowable

- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc.
- b. Staff or student meals or refreshments (infrequent and nominal cost)
- c. Awards/incentives (non-cash) of nominal value
- d. Club supplies
- e. Equipment, but it must be donated to the campus or district
- f. Rentals such as vehicles, equipment, etc.

- g. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.

Non-Allowable

- a. Alcohol, tobacco or other controlled substance
- b. Payments of wages to district employees
- c. Individual gifts to a specific student or staff member
- d. Donations to a person or outside organization

Activity Funds Management

Campus and student activity funds are managed using a decentralized system whereas all deposits and expenditures shall be made to the administration office at the campus level. Campus and Student Activity funds shall be collected, receipted, and given to the administration office for deposit as received.

A **District Cash and Check Management Form** shall be used to submit funds collected to the administration office. The form shall include the date received, the activity and source of funds and the amount received separated by cash and checks. The form will also need to include the sponsor's signature. The administrative personnel will retain a copy of the deposit slip after the bank deposit has been processed.

All funds raised by student organizations must be expended for the benefit of the students in accordance with School Board Policy. [Refer to School Board Policy CFD Local] Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts.

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/support) earn wages while generating activity funds. Giving of staff time to generate activity funds shall be voluntary.

A **Requisition Form** shall be submitted to the administration office to request expenditure of activity funds. The Campus Principal shall approve all fundraisers in accordance with School Board Policy. A **Fundraiser Approval Form** should be submitted to the Campus Principal in advance of the scheduled activity.

Generating activity funds shall not in any way compete with the district food service activities. Activity funds generation shall be a passive activity and shall not detract from the district's overall primary educational purpose. Activity funds shall be audited and must adhere to accepted business practices.

Transfers between Activity Accounts

Clubs and student organizations can compensate another student group for goods purchased or services performed; for example, when a club purchases advertising in the yearbook, newspaper, etc., a transfer of funds is made between the two accounts. These types of transfers shall be executed only after obtaining approvals from both the sponsor and the Administration.

Activity Funds Roles and Responsibilities

In accordance with Board Policy, CFD (Local), the Superintendent, Campus Principal, and sponsor, as applicable, shall be responsible for the proper administration of district and campus activity funds and student activity funds in accordance with state law and local policy, district-approved accounting practices and procedures, and FASRG.

The **Campus Principal** is responsible for the proper collection, administration, disbursement, and control of all campus and student activity fund monies. Responsibilities include, but are not limited to:

- Providing for the safekeeping of activity fund monies;
- Proper accounting and adherence to the policies and/or procedures expressed herein;
- Adequate training and supervision of all personnel designated to administer activity funds.

The Campus Principal may designate the district secretary, teachers, and sponsors to aid with the various functions of the fund, including club activities. All activity fund forms and reports are to be signed by the Campus Principal where indicated. The Campus Principal's designee may perform all of the procedures that require the Campus Principal's signature unless otherwise specifically stated in the manual.

The **Office Manager** is responsible for collecting and organizing all forms with appropriate signatures, account names and account numbers for deposits, disbursements, and transfers.

The Office Manager responsibilities include, but are not limited to:

- Reading and understanding the district policies described in this manual and applying those policies to the operation of the activity fund;
- Management and control of all documents necessary for the operation of the activity fund;
- Depositing cash collections;
- Disbursements records

The **Business Manager** is responsible for maintaining the activity fund accounting records.

The **Sponsor** of each student organization is responsible for supervising all activities of their respective campus or student activity funds. Club sponsors must be faculty members who are full-

time employees. This responsibility includes, but is not limited to:

- Developing fundraising plans;
- Monitoring the financial position of the student club;
- Reviewing the student account statements;
- Safekeeping student funds until they are deposited by the district.

Records Retention

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 the current fiscal year plus five (5) years.

Cash and Check Deposits

The district receives cash and checks from many sources. These procedures are designed to ensure that cash received by the district and its employees are deposited and tracked for the benefit of the district and its students. Adherence to these procedures is essential to mitigate fraud. All cash and checks shall be given to the Business Manager for deposit (with the exception of food service sales and activity account collections) as received or secure overnight in a locked campus safe if the deposit cannot be made the same day. No post-dated checks should be accepted.

Funds should not be kept in classrooms, personal wallets, 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 Office Manager. A **District Cash and Check Management Form** should be included with all deposits. The form shall include the date received, purpose of collections, and amount received separated by cash and checks. The form will also need to include the remitter's signature.

All monies received shall be restrictively endorsed immediately and deposited to the district's depository bank. The bank deposit confirmation receipt shall serve as the official documentation of all cash collected. The Business Manager will retain a copy of the deposit slip after the bank deposit has been processed.

Cash and checks collected by the food service cashier include payments from students, employees and non-employees for meals, ala carte items and pre-payments. The food service cashier must post all collections to the point of sale system utilized. All collections should be reconciled to the system generated report and deposited daily to the district's depository bank.

Athletic event gate receipts (**District Tally Sheets**) shall be recorded on a **District Cash and Check Management Form** and submitted by the ticket taker to the Principal or other administrator on duty and secured overnight in a locked campus safe. Funds then shall be forwarded to the Office Manager for deposit to the appropriate athletic events revenue account(s).

Concession sales shall be the responsibility of the club or organization sponsoring the concession sales and that club or organization shall be responsible for maintaining records of the goods (food and non-food supplies) purchased, sold and inventory on hand. Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

Check Acceptance Policy

It is the discretion of the Campus Principal whether or not they accept checks at the campus. The Principal is encouraged to incorporate a campus policy allowing or disallowing the acceptance of personal checks for campus activities.

These procedures shall be followed when accepting checks:

- Checks will be accepted only for the amount of the purchase
- Post-dated checks shall not be accepted by the campus for any reason
- An acceptable check should include:
 - Name of the maker
 - Current physical address and phone number
 - Driver license number of the maker
 - Name of the student and the student's ID number
- Checks must be presented for deposit within a reasonable time period. Checks must be restrictively endorsed immediately after the funds are submitted for deposit.
- Checks accepted by PISD for fundraisers, club functions, lost textbooks, fines, fees, etc., must have the required acceptable check information on the check. Checks missing this information shall not be accepted.

In the event that a check is not honored by the district's bank (insufficient funds, closed account, stop payment, etc.), the third party contracted by the district will notify the Business Manager. All makers of returned checks will be charged a \$25.00 fee. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks. Upon receipt of returned checks, the Business Manager shall adjust the cash balance of the appropriate account(s). In addition, the maker of the check shall be notified to make payment, including the fee, to the district within five (5) days. If the maker fails to make payment within the five (5) day period, the Business Manager shall initiate the legal process for collection.

Rental of Facilities

The Principal shall execute all Facility Request Forms with support from the Office Manager. The Principal shall inform and obtain approval from the Superintendent if a campus facility is requested for use. A copy of all rental agreements with charges shall be forwarded to the Business Manager to

oversee the collection of funds.

All rental fees shall be deposited to the district's general fund revenue account. Refunds, if any, due to overpayment by the renter or return of deposit shall be processed for reimbursement by the Business Manager.

District employees assigned to work in support of a rental agreement must be paid through the payroll department. The fees charged to the renter will be noted on the rental agreement. The renter shall not be allowed to pay district employees directly with cash, check, or other method. Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed.

Sale of District 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 for sale via a Surplus Sale. The Maintenance shall oversee surplus sales.

Surplus sales shall be advertised in a local newspaper and/or district website. Items may be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district. Additional information is available under the Fixed Assets topic.

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 shall be maintained in a safe until utilized by the appropriate individual(s).

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5,000 [refer to School Board Policy CFB]. In addition, the equipment shall be added to the district inventory.

The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the district. However, any gift that the potential donor has expressly made conditional upon the district's use for a specified purpose, or any gift of real property, shall require Board approval [refer to School Board Policy CDC].

Campus staff shall not utilize an external donor website (such as gofundme.com) to seek donations for the campus without the written authorization from the Superintendent. Donor websites shall not be established by the campus for the personal benefit of a staff member or student. If a campus staff member or student establishes a personal donor webpage, the webpage link may be distributed via campus email to all staff and/or students with the written authorization from the Superintendent. Student activity clubs and organizations may utilize external donor websites to seek donations for their club or organization with the written authorization from the Campus Principal and Superintendent.

Donations, if any, received through the donor website shall be deposited in the appropriate depository account. All expenditures with the donated funds shall follow the established purchasing and payment procedures.

Change Fund Account (Gate Bags)

The purpose of the change fund account is to be able to provide change for gate fees to athletic events. The Office Manager is responsible for maintaining and safeguarding the change fund when not being used for game time. The change funds are to remain physically separated from funds received from sources other than gate fees. A separate cash bag is sufficient for this purpose. The change fund may be left in the building overnight, however; it is the administrator on duty during the athletic event responsibility to see that it is kept safely in a secure location such as a safe or locked filing cabinet.

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 or services received before August 31st, shall be submitted to the Business Manager as early as possible and no later than September 20th for processing and payment.

Purchase Requisitions

A requisition is used to purchase supplies, equipment, or services from an external vendor.

Requisition forms should be filled out and submitted to the Business Manager who will enter the requisition in the Ascender Purchasing Module. The requisition is then submitted to the Principal (or alternate approver) and then the Superintendent for approval of the purchase order. Budget codes must be noted on all requisitions.

Appropriate funds will be verified and if not available the overage will be discussed and approved by the Superintendent. Budget amendments will be submitted during the year as needed. The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure. Use of the appropriate accounting code structure is

mandatory.

After the requisitions pass all electronic approval paths, the purchase order form is automatically numbered for audit tracking purposes. **Employees shall NOT order or receive goods without an approved purchase order unless prior approval has been given by the Superintendent.** A system requisition cannot be used to place an order. According to Board Policy CH (Local), district employees shall not be permitted to make purchases for personal use through the district's business office.

Debit Card Purchases

The district utilizes debit cards for purchasing of food, supplies, travel etc. Currently, the debit cards in use by the district are issued via McBank and correspond to the campus, department, etc. The debit cards shall be maintained and issued by the Office Manager. District employees can have authorization from the Superintendent, Principal or Office Manager to utilize a credit card to be used solely for district purchases including food, supplies, travel, etc. All debit card receipts (detailed, itemized) shall be submitted to the Business Manager within 10 days of purchase.

If receipts and debit card receipts are not submitted on a timely basis, these charges will be posted as a receivable subject to immediate reimbursement by the employee until receipt of the supporting documentation is received.

District debit card usage may be first suspended, then revoked if receipts are not received. All district employees that have been authorized to utilize a debit card for purchases shall sign a **Debit Card Policy Agreement**. Violations of the debit card user agreement may result in disciplinary action including revocation of credit card use or employment termination.

The district allows the use of debit cards for purchases from federal grants. Expenditure of federal funds with a debit card shall be allowable under the grant program. The Superintendent may be required to approve questionable debit card expenditures. If a debit card expense does not meet the requirements of a state or federal grant, the expenditure shall be reclassified to local funds (Fund 199). Documentation of purchases with federal grant funds shall be in accordance with the district's State and Federal Grants policies and procedures.

Each employee or department that is entrusted with debit cards shall properly secure the cards [when not in use] in a locked safe. Annual training related to debit cards shall include: 1) allowable purchases; submission of detailed receipts; security of the debit card; and return of the debit card upon completion of the approved purchase and/or employment with the district, as appropriate.

On-Line Purchasing

Since external vendor on-line purchasing generally does not have internal controls which include

verification of available budgeted funds, use of on-line purchasing will be limited to specific vendors and authorized users. The district will utilize on-line purchasing through Amazon and other vendors upon request from the Business Manager. Any request for an on-line purchase should first have a requisition submitted for approval and once approved, the website or link should be forwarded to the Business Manager for purchase.

Vendors

The addition, deletion and update of vendors shall be made by the Business Manager. Requests to add new vendors shall be accompanied by a Form W-9.

The district shall ensure that all vendors can provide the intended goods or services. Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available from the Business Manager. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Invoices

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

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. The Business Manager will issue invoices for reimbursement requests from outside entities as needed. All requests for reimbursements shall be submitted by the requestor to the Business Manager with the supporting documentation.

Receiving of Goods

The district utilizes a centralized receiving system – all goods are delivered to one location. Upon receipt of the goods, the originator shall count all items and submit a receiving copy and invoices, if any. The originator must notify the Technology Director of all items that require an inventory or fixed asset tag according to the district's fixed asset procedures. Discrepancies, if any, should be reported to the Business Manager. Upon receipt of the receiving report and the invoice, the Business Manager shall prepare and distribute the payment to the vendor. Staff members that receive authorization to pick up goods directly from a vendor shall submit a signed receipt or invoice to the Business Manager.

The originator shall resolve all receiving discrepancies such as damaged goods, shortage of goods, etc. directly with the vendor. The Business Manager shall be notified if any goods are returned to a

vendor for exchange or credit.

The Business Manager will review outstanding purchase orders on a regular basis and notify originator that an invoice has not been received. It will be the responsibility of the originator to contact the vendor for an invoice.

Check Processing

Business department accounts payable checks will be printed, endorsed, and released on a semi-monthly basis. Generally, checks will be processed once a week. All check requests, including supporting documentation, such as travel advances or reimbursements, petty cash, construction, etc. shall be approved by the appropriate Principal or administrator and submitted to the Business Manager as soon as possible. Check requests without all the supporting documentation will not be accepted, nor processed.

The Business Manager 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 or reimbursements shall have signed receipts authorizing disbursement submitted to the Business Manager for payment and posting. State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all receipts and invoices should be submitted to the Business Manager on a timely basis for payment.

Checks not cashed by the expiration date (12 months from date of issue) will be voided. A new check will be reissued 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.

Sales Tax Exemption

All items purchased by a school district or non-profit campus for the campus's own use or school related purchases qualify for an exemption from sales tax if the items purchased relate to the educational process. The campus, school district or authorized agent should provide the seller with a valid Texas Sales and Use Tax Exemption Certification. To be valid, the certificate must state the merchandise being purchased is for the organization's own use in providing education, is being made in the name of the organization, and that payment will be made from the organization's own funds. Purchases for personal use by individuals, even though connected with a campus or campus organization, are not exempt from the tax. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the Business Manager. Each purchaser shall be responsible to complete, sign and present the form to the vendor.

Note: The purchaser is certifying with his/her signature the following:

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law. I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Taxes, which should have been exempt, will be unauthorized for reimbursement if the exemption form is not presented to the vendor at the time of the purchase. The purchaser shall reimburse the sales tax immediately upon submission of the sales receipt. The campus secretary/bookkeeper shall issue a receipt for the sales tax and forward the funds to the business office for deposit to the account(s) used for the purchase.

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

Gift Cards

District funds shall not be used to purchase gift cards. Gift cards shall not be issued to staff. Gift cards, in any amount, are taxable to the employee and must be processed through the employee's paycheck.

Gift cards donated to the district by outside sources may be given to employees as a reward or incentive. Gift cards, in any amount, whether purchased by the district or donated to the district, are taxable to the employee and must be processed through the employee's paycheck [IRS Regulations]. The value of the gift card shall be taxed by the Payroll Department on the employee's next paycheck.

Purchase of Food and Non-Food Items

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

When snacks, food and non-food items are utilized for staff development, faculty, site- based meetings, etc., the expense shall be coded to the appropriate account code. When purchasing food for staff development, the records should include a copy of the agenda associated with the event. The purchase of refreshments, snacks, food, and non-food items are strictly prohibited with state and federal grants.

Consultants or Contracted Services

Consultants are non-employees who are contracted to perform a professional service such as staff development, etc. Contracted services include services such as repairs, maintenance, technical support, and related services as well as service agreements such as rentals, etc. A service contract or agreement is required for every consultant or contracted service. The Superintendent shall approve the contract on behalf of the district. **No other employee is authorized to approve a contract or agreement on behalf of the district.** Contracts that exceed \$25,000 in accordance with local board policy [refer to School Board Policy CH Local] shall be approved by the School Board.

All contracts that exceed \$50,000 shall be procured using the competitive procurement requirements established in the appropriate state law (TEC or the Government Code). The evaluation criteria [such as cost and prior performance] for the review of the proposals shall be determined prior to the solicitation for proposals or bids. The review and recommendation process shall include a separation of duties: the originator of the contract request should work collaboratively with the Business Manager to evaluate the proposals or bids.

If a contract for a consultant or contracted services will be funded through a federal grant, the Superintendent shall also ensure that it is: 1) included in the grant application; 2) budgeted in the grant; 3) verify that the contracted services is allowable under the grant; and 4) approved for the granting agency (such as TEA). The contract language required in the federal regulations (EDGAR) and state regulations (TEA) shall be included in every contract funded with federal grant funds. The contract originator (campus or department administrator) shall be directly responsible to ensure that the contractor performs the services covered by the contract.

Please follow these procedures when submitting a request for consultant or contracted services:

- Submit a completed consultant or contracted service contract or similar document to the Superintendent for review and final approval (where applicable).
 - Obtain and return a completed **W-9 form**.
- Submit a requisition to encumber the funds required for the contract. The contract will not be released to the consultant, nor will the consultant be allowed to begin work for the district, until a purchase order is approved by the Superintendent.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5,000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Technology Director (position) for removal from the district's financial records. All fixed assets must be purchased using an Object Code 663X. Inventory items are defined as equipment with a unit value over \$500, but less than \$5,000. Other items with a unit value under \$500 are also tracked and tagged such as: TVs, VCRs,

digital cameras, camcorders, PDAs, and other items that may have a personal use. These assets 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 Technology Director for removal from the district's inventory tracking system. Inventory items will be tracked for insurance purposes.

Inventory items (with a unit value between \$500 and \$4,999) must be purchased through the use of an Object Code 664X. Inventory items (with a unit value less than \$500) must be purchased using Object Code 664X. Other "walkable" items with a unit value under \$500 shall be tracked and tagged for inventory purposes. These items may include iPads, Nook/Kindle, tablet computers, digital cameras, and other items that may have a personal use. These inventory items (with a unit value less than \$500) must be purchased through the use of an Object Code 664X. The appropriate campus or department, such as Technology, Maintenance, Food Service, or Transportation shall track these items for control purposes.

The loss or theft of inventory and fixed asset items should be reported immediately to the Technology Director. Items lost due to theft or vandalism will be reported immediately for police report and insurance claim purposes.

The technology department is currently implementing an inventory list for all technology assets as the assets are assigned to respective classrooms and staff. At the end of the school year, the assigned technology assets will be turned in to the technology department for updates and inventory. 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.

Fixed assets may be disposed of on an annual basis after determination that the assets are obsolete or surplus (have no useful value to the district). The Superintendent or designee shall approve the disposal of all assets, including the method of disposal, i.e. auction, garage sale, etc. No employee shall remove surplus or obsolete assets for personal use. **Removal of assets or inventory without written authorization shall constitute theft of property. The employee shall be subject to disciplinary action, up to and including termination of employment.** If an asset purchased with a federal grant is scheduled for disposal, the federal grant process shall be coordinated with the Business Manager. Most federal grants contain specific disposal requirements of assets at the end of a grant period.

District employees will be required to sign an **Acceptable Use Policy (AUP)** regarding the use of district property, such as cell phones, cameras, PDAs, laptops, etc. assigned to the employee by

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.

Travel Expense

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's supervisor and in accordance with administrative regulations. For any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses. For approved travel, the employees will be reimbursed for mileage when using a personal vehicle according to the IRS reimbursement rate and for other directly related travel expenditures with the submission of corresponding receipt.

If a district debit card is utilized for meals of either employees or students, then receipts must be submitted to the Business Manager. An employee will need to complete a **Mileage Reimbursement Form** and submit any personal meal/hotel receipts for reimbursement of approved travel expenses.

Employee maximum meal costs for pre-approved meal requests allowed are:

Breakfast	\$ 8 (must be required to leave the district before 6:45 am)
Lunch	\$12 (must leave the district before noon or the employee's lunch time)
Supper	\$16 (must arrive back at the district after 7:30 pm)

The employee should take advantage of any workshop or conference related meals where meals are provided by the conference sponsor or other entity. For employee meals not involving overnight stay, the employee will be reimbursed only for supper if returning to the district after 7:30 pm. Hotel rates more than \$150/night will need to be approved by the Superintendent.

Hotel Occupancy Tax Exemption Form

Educational organizations and their staff members traveling on official business for the organization are exempt from the Texas state hotel occupancy tax. Educational organizations and their staff members are required to pay local taxes.

Individuals or groups claiming an exemption must either be staff members of the organization or must pay for the hotel with the organization's funds. A **Hotel Occupancy Tax Exemption Certificate** should be presented upon check in at the hotel in order to exempt the district from state sales tax.

Student Field Trips and Travel

The district wants to provide students with the richest educational experiences available. It is most appropriate, with few exceptions, for these experiences to occur within the campus environment. In

special circumstances, some activities or events may be available only at off-campus locations. If opportunities are judged to address major educational aims, district administration shall consider the possibility of allowing students to take a field trip. All student field trips must have prior authorization from the Campus Principal with final approval from the Superintendent.

A requisition shall be submitted for admission fees, meals, etc. if any. When students are traveling overnight with employees for school related activities, each room needs to occupy 4 students of the same sex whenever possible. Students and sponsors may be expected to participate in fund-raising activities to offset the costs associated with off-campus travel.

The employee designated to travel with students will need to submit a **Meal Purchase Form** which will list the organization, restaurant name, date, type of meal, number of student meals and number of adult meals. The form needs to be signed by the sponsor/coach and returned with all receipts to the Business Manager.

Student maximum allowed meal costs for pre-authorized meals:

Breakfast	\$8 (must be required to leave the district before 6:45 a.m.)
Lunch	\$12 (must leave the district before noon or the students' lunch period)
Supper	\$16 (must arrive back at the district after 7:30)

These amounts are ceilings rather than suggested amounts to spend. Sponsors should seek to provide the most cost-effective option when planning for student travel. Exceptions to the limits should be pre-approved whenever possible.

The district supports the student's educational day by providing safe, professional, and efficient transportation to and from campus for educational field trips, athletic competitions, and events. The district is committed to working with district staff to meet transportation needs of students, thus, planning and adhering to transportation guidelines is crucial.

Purchasing Deadlines

To maximize the use of budgeted funds during the current fiscal year, an annual purchasing deadline will be set to ensure timely ordering and receipt of goods and services.

At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates. The purchasing deadline for supplies through a federal grant that is nearing the termination of the grant shall be at least 90 days prior to the end of the grant period to ensure that there are no residual supplies at the end of the grant period. If residual supplies more than a \$5,000 aggregate value, the granting agency and/or pass-through entity must be notified to obtain disposition approval and instructions.

Purchasing Laws

The procedures contain guidance related to the competitive procurement requirements in federal regulations (2 CFR 200 – EDGAR), state laws/rules and local board policy. When a conflict arises between federal regulations, state law and local policy, the strictest rules shall apply.

Federal Regulations

The district shall comply with the Procurement Standards as stated in 2 CFR 200, also known as the Education Department General Administrative Regulations (EDGAR). An overview of the procurement methods that apply to federal grant funds is summarized below:

- Micro-purchase – Most frequent method used due to the purchase of goods and/or services that are less than \$10,000 in the aggregate. These purchases shall be spread among qualified vendors, as appropriate.
- Small purchase – Purchase of goods and services ranging from \$10,000 to \$249,999. Three (3) quotes are required for these purchases. Due to a more restrictive state law, the Small Purchases shall be limited to \$49,999. The state procurement laws will govern purchases from \$50,000 to \$249,999.
- Single Acquisition Threshold – Purchase of goods or services over \$250,000 through the use of sealed bids or proposals. The federal regulations for competitive procurement shall be used to procure goods and services under this purchasing method.
- Noncompetitive proposals – Shall be used for purchases from a sole source vendor or a grant agency approved non-competitive vendor, such as Education Service Centers.

State Law

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031).

According to Board Policy CH Local, any single, budgeted purchase of goods or services that costs \$25,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the Business Manager 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. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

Exceptions to the procurement methods described in TEC 44.031, include the following:

Sole Source

A school district may purchase an item that is available from only one source, such as an item with an existing patent, book, film, utility service, or replacement/component part. A common sole source purchase for school districts is the purchase of iPads, which shall be purchased only from Apple, Inc. The vendor shall provide written confirmation of their sole source status to the Business Manager for audit purposes. Sole source purchases with federal grant funds shall be pre-approved by the federal granting agency and/or pass-through entity (TEA), as appropriate.

School Bus

The purchase or lease of one or more school buses, including a lease with an option to purchase, must be submitted to competitive bidding when the contract is valued at \$20,000 or more. The district utilizes a Cooperative Purchasing Program to purchase school buses.

Professional Services

The services of an architect, attorney, certified public accountant, engineer, or fiscal agent. A school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Government Code, Section 2254.003 in lieu of the methods provided by TEC 44.031. Professional and contracted services with federal grant funds shall be subject to the EDGAR and TEA contract provisions.

Construction

The procurement of construction is governed by the Government Code, Chapter 2267. This section addresses the selection of the architect, engineer and contractor, the evaluation criteria, advertising requirement, and methods of procurement.

Change Orders

Change orders require more formal procurement processes in certain situations when “a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the district may approve change orders making the changes,” in accordance with subsection 44.0411(a), Texas Education Code. Requirements related to change orders changed significantly following the enactment of new statutory provisions by the 82nd Legislature in 2011. Change orders that exceed 25% of the original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when “a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$999,999.

Change orders that exceed 25% on original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when “a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$1 million or more, the total of the subsequent change orders may not increase the revised contract amount by more than 25 percent of the original contract price,” in accordance with subsection 44.0411(d), Texas Education Code.

Change orders that exceed 25% on original contract amount of \$1 million or more will require the district to apply competitive procurement processes in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code.

Grants Management

All state and federal grants shall be managed in accordance with the State & Federal Grants Manual. All federal grants expenditures shall comply with the federal regulations, i.e., EDGAR or 2 CFR 200. TEA-administered grants shall also meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

- Reasonable and necessary
- Conform to limitations or exclusions and be allocable to the federal grant
- Be consistent with policies and procedures of the district regarding types or amount of cost items
- Be accorded consistent treatment with district’s expenditures with non-federal grant funds
- Be determined in accordance with generally accepted accounting principles
- Not included as part of a cost sharing or matching requirement of another federally funded grant program
- Be adequately documented

The Business Manager shall be directly responsible for the management of all state and federal grants. The Business Manager shall review all grant purchases and expenditures and seek guidance from Education Service Center Region 12 for clarification related to grant restrictions, as appropriate. On an annual basis, all staff paid from federal grant funds shall sign a job description each school year. The job description must include the source of funds and job duties related to the federal grant program. The Intent and Purpose as stated in the federal grant program guidelines of each grant may be used to determine the specific job duties of federally funded positions.

All non-state or non-federal grant applications shall be submitted to the Superintendent for review and approval prior to submission. This requirement includes all grant applications to merchants, foundations, etc. The Superintendent shall approve all grant applications.

All grant funds will be budgeted, expensed and monitored through the district's finance system. All grant reimbursement requests shall be prepared and submitted by the Business Manager. Budget changes and/or amendment requests may require approval from the granting agency and/or pass-through entity. The Business Manager shall review and approve all budget amendments related to federal grant funds in accordance with the requirements in TEA document "When to Amend the Application."

Incentives & Awards

Incentives and awards issued to district staff and students at no time shall appear to be a "gift of public funds". All incentives and awards shall serve a public purpose.

Students must be currently enrolled and employees must be actively employed to be considered in membership of the district and eligible to benefit appropriately from the use of public funds. Graduates and former employees shall not personally benefit from the use of district funds.

Payroll Procedures

In accordance with the Fair Labor Standards Act (FLSA), all employees have been designed as either "exempt" or "nonexempt" for payroll purposes. Staff designated as exempt, shall be exempt from the FLSA requirements of minimum wage, overtime, and recordkeeping.

Exempt employees are not required to "clock-in" or "clock-out" daily. However, all exempt employees shall be required to submit all absences from work to the Principal using the online leave system.

Every non-exempt employee shall "clock-in" and "clock-out" daily via timesheets. Failure to "clock-in or out" may result in non-payment of unverified work time. The Principal shall sign off on the time sheet at the end of the month submit the report(s) monthly by the 5th to the Business Manager. All non-exempt employees shall comply with the work schedule assigned by their respective supervisor.

All overtime work hours (defined as work hours more than 40 in a workweek) shall be pre-approved by the Principal. All overtime work hours shall be compensated via compensated time off (pre-approval should be gained prior to accrual). An employee who repeatedly works more than his/her assigned work schedule, without authorization, shall be subject to disciplinary action, including termination for failure to follow administrative directives.

All employees shall submit absences to the Principal through the online leave system as appropriate, when absent from work to ensure that the time off is recorded in their respective leave record. The Business Manager will import all approved absences from the leave system into the payroll system before processing payroll each month.

Any supplemental payments shall be approved by the Principal or Superintendent and submitted to the payroll office by the 3rd of each month for the previous period. The supplemental payments will be processed on the pay period following the 3rd. Supplemental payments should include the following: employee name, reason for pay, payment amount, date(s) worked, and be supported by sign-in sheets (attached to payment form).

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements. Federally funded staff working 100% in a single cost objective, such as Title I and Food Service, shall sign and submit a **Time & Effort Semi-Annual Certification Form** to their immediate supervisor twice per year (January and May). The immediate supervisor shall review the forms and submit all exceptions to the Business Manager for adjustment of expenditures as noted on the Certification form.

Federally funded staff working from more than one (1) cost objectives (split-funded), shall sign and submit a **Time & Effort Periodic Activity Form** to their immediate supervisor monthly. The supervisor shall review and approve the certification. After approval of the certification form, it shall be forwarded to the Business Manager. The Business Manager shall verify that the “actual” time worked on grant activities matches the “budgeted” salary. If a variance exists, the actual expenditures will be reallocated based on the certification form. For example, a teacher is paid from the Title I, Part A grant (50%) and local funds (50%). In a given month, the teacher works 20% on Title I activities and 80% on locally funded activities, the actual salary expense for that given month must be reallocated to 20% Title I and 80% local. Currently, the district does not have any federally funded staff working from more than one cost objective.

Sample
Business
Forms

For the most current version, always check with the Business Office.



PRIDDY ISD CASH & CHECK MANAGEMENT FORM

TIME & DATE OF CASH RETRIEVAL FROM OFFICE (INCLUDE INITIALS):
--

SIGNATURE OF INDIVIDUAL RETRIEVING CASH

PRINTED NAME OF INDIVIDUAL RETRIEVING CASH

OFFICE COUNT:

Pennies	\$
Nickels	\$
Dimes	\$
Quarters	\$
Ones	\$
Fives	\$
Tens	\$
Twenties	\$
Fifties	\$
Hundreds	\$
TOTAL	\$

TIME & DATE OF CASH DEPOSIT TO OFFICE (INCLUDE INITIALS):
--

SIGNATURE OF INDIVIDUAL COUNTING CASH

SIGNATURE OF CASH ACCEPTANCE IN OFFICE

CASH RETURN TO OFFICE COUNT:

Pennies	\$
Nickels	\$
Dimes	\$
Quarters	\$
Ones	\$
Fives	\$
Tens	\$
Twenties	\$
Fifties	\$
Hundreds	\$
TOTAL	\$

	Last Name	Check #	Amount
1			\$
2			\$
3			\$
4			\$
5			\$
6			\$
7			\$
8			\$
9			\$
10			\$
Total			\$

DEPOSIT TOTAL \$ _____

INDIVIDUALS VERIFYING DEPOSIT _____

DEPOSIT ACTIITY (GATE, BAKE SALE, ETC)

ACTIVITY FUND (ATHLETICS, CHEER, SENIORS, ETC)

DATE POSTED: _____

BANK DEPOSIT DATE: _____



Priddy Independent School District

1375 SH 16 NORTH * PO Box 40 * Priddy Texas * 76870

ACTIVITY ACCOUNT DEPOSIT FORM

DATE:		
ACTIVITY:		
SOURCE OF COLLECTIONS:		
DEPOSIT DATE:		
CHECKS COLLECTED:		
CASH and CHANGE COLLECTED:		
TOTAL DEPOSIT AMOUNT:		
COLLECTED BY:		



Priddy Independent School District

1375 SH 16 NORTH * PO Box 40 * Priddy Texas * 76870

FUNDRAISER APPROVAL FORM

REQUEST DATE:

ACTIVITY:

VENDOR:

MERCHANDISE TO BE SOLD:

BEGINNING DATE:

ENDING DATE:

DEADLINE FOR RECEIVING FUNDS:

MERCHANDISE DELIVERY DATE:

PURPOSE OF FUNDRAISER:

PERCENTAGE OF PROFIT RETAINED:

REQUESTING SPONSOR:

THIS FUNDRAISER HAS BEEN: ___ APPROVED

 ___ DENIED

APPROVED BY:

DATE:



Priddy Independent School District

1375 SH 16 NORTH * PO Box 40 * Priddy Texas * 76870

ATHLETIC ACTIVITY DEPOSIT FORM

DATE:		
ACTIVITY (include sport and level of game):		
	_____	Boys
	_____	Girls
VS:		
DEPOSIT DATE:		
TOTAL AMOUNT:		
LESS: CHANGE FUND		
DEPOSIT AMOUNT:		
COLLECTED BY:		

**PRIDDY INDEPENDENT SCHOOL DISTRICT
FACILITY REQUEST FORM**

Name of Individual or Organization	Date Request Submitted
Date of Event	Type of Event
Facility Requested	From: _____ To: _____
Contact Person: Name	Time Needed
Address and Telephone Number	Alternate Contact and Telephone Number
Administrator's Signature	Contact Signature
	Date Approved

FEES DUE AT TIME OF REQUEST

DEPOSIT: _____

RENTAL FEE*: _____

OPENING &
CLOSING FEE**: _____ \$50.00 _____
(\$50/2 Hr. Minimum, \$20 each additional hour)
(NAME: _____)

WORKER FEE: \$20 x ____ hrs. = \$ _____

KITCHEN WORKER***
(NAME: _____)

KITCHEN WORKER: \$20 x ____ hrs.= \$ _____

TOTAL FEES: _____

Deposit Required

\$300 - Gyms, Auditorium Athletic Fields, Cafeteria

\$600 - Multiple Events

\$100 -Classroom, Single Events, Other

(Refund of deposit must be requested in writing.)
Refunds must be claimed before August 30th
following the event. Any unclaimed funds at that
time will be forfeited to Priddy ISD and not carried
in the new budget year.

Gym - Available as approved by Athletic Director/
Superintendent

*** Cafeteria - \$300 per use per day

Classrooms/Library - \$100 per use per day

Athletic Field -Available as approved by Athletic
Director/Superintendent

Football Stadium - \$1750 per use per day

Explanation of fees is on the back of this form.

In addition to the lease fee, the lessee shall be charged for the employment of school personnel to open the area, supervise the activity,

secure the area at the completion of the event, and assist in cleaning the area if needed.**

*Rental Fees for multiple use (5 or more occasions) may be negotiated at a reduced rate.

**Opening & Custodial Fee (\$50) will be charged for all uses, if custodian is needed for more than 2 hrs, \$20/hour each additional hour.

***If the kitchen is utilized, then a worker fee of \$20/hour (minimum of two hours/\$40) shall be charged.

PLEASE MAKE REQUEST AT LEAST 10 DAYS PRIOR TO USE OF FACILITY



Priddy Independent School District

1375 SH 16 NORTH * PO Box 40 * Priddy Texas * 76870

DONATION FORM

Donor Information

BUSINESS NAME	NAME (LAST, FIRST, M.I.)
STREET ADDRESS	EMAIL
CITY, STATE, ZIP	PHONE
WEBSITE	ALTERNATE PHONE

Donation Description

CHECK ONE: <input type="checkbox"/> CASH <input type="checkbox"/> PRODUCT / ITEM <input type="checkbox"/> SERVICE <input type="checkbox"/> OTHER	
AMOUNT / DESCRIPTION	DATE
NOTES	

PRIDDY ISD DEBIT CARD POLICY

Priddy ISD, through board approval on March 29, 2021, established this Debit Card Policy permitting the use of District-issued credit cards to authorized District personnel.

(To use a District credit card, please read this Credit Card Policy and return the Acknowledgment of Receipt (Attachment A) to the Office Manager. Retain the Policy, a copy of the signed agreement and any future revisions for your reference.)

Approval

Prior approval shall be obtained from the Superintendent or Principal before any use of the District debit cards. A Debit Card Request form must be filled out and submitted to the Business Manager for coding and then the Superintendent or Principal for approval.

Acceptable Debit Card Purchases

The use of a District debit card is designated to assist in those purchasing situations where the use of checks is not available or is inconvenient; the credit card should not be used as a replacement for the purchase order/check process when that avenue is available. The credit card will not be used to circumvent per diem for meals.

Only authorized employees of Priddy ISD may use the District debit card. Debit card charges can only be made for school employees & students of the district and school materials/expenses (not expenses related to the employee's family members).

The District debit card must be used within the limits of the approved budget and for official business of Priddy ISD.

Qualifying debit card uses would include, but not necessarily be limited to:

- Hotel/Motel reservations
- Fuel for school owned vehicles when out of town
- Purchases requiring a credit card or advance payment
- Meals related to employee or student travel
- Conference/Seminar registrations

PRIDDY ISD DEBIT CARD POLICY

Unacceptable Debit Card Purchases

The following items define when the use of the District's debit card is **NOT** acceptable:

- Personal purchases (i.e. including spouse/family costs for attending a conference such as higher room costs, etc.)
- Alcoholic Beverages/tobacco/tatoos
- Lottery Tickets
- Cash Advances or ATMS
- Gift Certificates (unless approved by superintendent)
- Fuel for personal vehicle

This list is not intended to be all-inclusive. If you have specific questions, please talk to the Superintendent.

Program Restrictions

Each debit card has been assigned a credit limit.

Tax Exemption

District debit card users must notify vendors or merchants that the debit card transaction should be exempt from Texas Sales and Use Taxes. The Business Manager has forms which can be used when the vendor requests documentation for tax or audit purposes.

Debit Card Security

All debit cards will be tracked and retained by the Office Manager unless the debit card has been assigned to a specific individual such as Ag teacher, athletic director, Superintendent, etc. Debit cards will only be allowed to be checked out after a Debit Card Authorization Form has been approved by the Superintendent or Principal. When employees have possession of a debit card it should always be treated with a level of care that will ensure security for the card and the account number. The account number should not be written down or posted to keep it handy. Debit Cards should be returned to the Office Manager as soon after use as is reasonably possible. If a card is lost or stolen, the Office Manager should be immediately notified. Prompt action in these circumstances is very important to reduce Priddy ISD's liability for fraudulent charges.

PRIDDY ISD DEBIT CARD POLICY

Transaction Procedures

After completing a Debit Card Request Form and getting approval from the Superintendent or Principal, the debit card will be released to the authorized individual. The authorized individual using the debit card must submit receipts, detailing the goods or services purchased, cost and date of purchase. The debit card, all receipts, and all debit card slips shall be secured and returned to the business manager as soon after use as reasonably possible. All meal receipts MUST have written detail of what event the meal was purchased for. The employee authorized for the debit card is the individual responsible for turning in all of the required documentation.

If you experience denials when trying to use the District debit card, you should contact the Superintendent immediately.

Upon receipt of the monthly statement, the Business Manager will review the receipts and ensure that all transactions have been properly documented and reconcile them with the statement.

The Superintendent can restrict, limit, or eliminate the use of school debit cards if it is in the best interest of the school district. Violations of school business procedures can lead to a variety of consequences, ranging from loss of privilege to use the debit card to criminal charges. Be very careful with a school debit card. It's easy to make a mistake. If you found you accidentally violated a debit card procedure, notify the Business Manager or Superintendent immediately.

All employees will be given notice of these procedures upon issuance or use of a District Debit Card. Copies of these rules and forms will be kept on file with the Business Manager. They are subject to audit.

PRIDDY ISD DEBIT CARD POLICY

ATTACHMENT A

<p>ACKNOWLEDGEMENT OF RECEIPT OF PRIDDY ISD'S DEBIT CARD POLICY</p>
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I hereby acknowledge receipt of the Priddy ISD Debit Card Policy. I have read and agree to abide by the standards, policies and procedures as they are defined in this document.

The information in this policy is subject to change. I understand that changes in district policies may supersede, modify, or render obsolete the information in this policy. As the district provides updated policy information, I accept responsibility for reading and abiding by the changes.

Employee Signature

Date

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.											
	2 Business name/disregarded entity name, if different from above											
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <table style="width: 100%; margin-top: 5px;"> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">Individual/sole proprietor or single-member LLC</td> <td style="text-align: center;">C Corporation</td> <td style="text-align: center;">S Corporation</td> <td style="text-align: center;">Partnership</td> <td style="text-align: center;">Trust/estate</td> </tr> </table> <p style="margin-top: 5px;">Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p>Other (see instructions) ▶</p>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Individual/sole proprietor or single-member LLC	C Corporation	S Corporation	Partnership	Trust/estate	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>							
	Individual/sole proprietor or single-member LLC	C Corporation	S Corporation	Partnership	Trust/estate							
	5 Address (number, street, and apt. or suite no.) See instructions.											
Requester's name and address (optional)												
6 City, state, and ZIP code												

Part I

7 List account number(s) here (optional)

Taxpayer Identification Number (TIN)

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

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

Social security number

-					-				

or

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); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

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

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

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

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

• Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. 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, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and 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 under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities C—

A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a) J—

A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor [*]
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

FELONY CONVICTION NOTIFICATION

State of Texas Legislative Senate Bill No. 1, Section 44.034, Notification of Criminal History, Subsection (1), states "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 a felony."

Subsection (b) states "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."

This Notice Is Not Required of Publicly-Held Corporations.

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

Vendor's Name

Authorized Company Official's Name (Printed)

A. My firm is a publicly held corporation; therefore, this reporting requirement is not applicable.

Signature of Company Official

B. My firm is not owned or operated by anyone who has been convicted of a felony.

Signature of Company Official

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

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

FORM CIQ

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

CONFLICT OF INTEREST QUESTIONNAIRE
For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;

or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.00G(a) and (a-1)

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

Certification of No Boycott

No Boycott Israel

If Contractor/Vendor is a "Company", as that term is defined in Section 808.001 of the Texas Government Code and is not a sole proprietorship, then Contractor/Vendor certifies and verifies that it: (i) does not boycott Israel and (ii) will not boycott Israel during the term of the Purchase Order or Contract this Certification is attached to and incorporated into; or (iii) that it meets the requirements of an exception listed below.

Form requirements:

- **This certification is required by Texas Government Code § 2271.002.**
- This form is required to be attached to and is incorporated into all Purchase Orders (goods) and Contracts (services) with a value of \$100,000 or more that is paid in whole or in part with state funds with a company with 10 or more full time employees. The campus department making the purchase of goods or contracting for services is responsible for obtaining the form from the Vendor or Contractor.

Texas Government Code §808.001 states that "Boycott Israel" means "refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations specifically with Israel, or with a person or entity doing business in Israel or in an Israeli-controlled territory, but does not include an action made for ordinary business purposes". Furthermore, Texas Government Code §808.001 states that the term "Company" means a "for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations that exists to make a profit", provided however that Texas Government Code §2271.001(2) excludes sole proprietorships from this definition of "Company".

Vendor/Contractor Name or Company Name	
Street Address	
City	
State	
Zip Code	
Phone Number	
Printed Name of Authorized Representative	
Title of Authorized Representative	
Signature of Authorized Representative	
Date	

ONLY COMPLETE THIS SECTION IF YOU BELIEVE YOU ARE NOT REQUIRED TO PROVIDE THE CERTIFICATION - No Boycott Israel - FOR THE REASONS CITED BELOW

My business is not required to provide the certification listed above because (select one):

- My business is not a for-profit "Company" as defined above, pursuant to Texas Government Code §808.001 and §2271.001.
- My Company has less than 10 full-time employees
- This is not an agreement for goods or services to be provided to the University.

Name

Signature

Date

Certification of No Boycott

No Boycott Energy Company

If Contractor/Vendor is a "Company", as that term is defined in Section 809.001 of the Texas Government Code and is not a sole proprietorship, then Contractor/Vendor certifies and verifies that it: (i) does not boycott energy companies and (ii) will not boycott energy companies during the term of Purchase Order or Contract this Certification is attached to and incorporated into; or (iii) that it meets the requirements of an exception listed below.

Form requirements:

- **This certification is required by Texas Government Code § 2274.002.**
- This form is required to be attached to and is incorporated into all Purchase Orders (goods) and Contracts (services) with a value of \$100,000 or more that is paid in whole or in part with state funds with a company with 10 or more full time employees. The campus department making the purchase of goods or contracting for services is responsible for obtaining the form from the Vendor or Contractor.

Texas Government Code §809.001(1) states that "Boycott energy company" means "without an ordinary business purpose, refusing to deal with, terminating business activities with, or otherwise taking any action that is intended to penalize, inflict economic harm on, or limit commercial relations with a company because the company: (A) engages in the exploration, production, utilization, transportation, sale, or manufacturing of fossil fuel-based energy and does not commit or pledge to meet environmental standards beyond applicable federal and state law; or (B) does business with a company described by Paragraph (A)". Furthermore, Texas Government Code §809.001(2) states that the term "Company" means a "for-profit sole proprietorship, organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or business associations that exists to make a profit", provided however that Texas Government Code §2274.001(2) excludes sole proprietorships from this definition of "Company".

Vendor/Contractor Name or Company Name	
Street Address	
City	
State	
Zip Code	
Phone Number	
Printed Name of Authorized Representative	
Title of Authorized Representative	
Signature of Authorized Representative	
Date	

ONLY COMPLETE THIS SECTION IF YOU BELIEVE YOU ARE NOT REQUIRED TO PROVIDE THE CERTIFICATION – No Boycott Energy Company - FOR THE REASONS CITED BELOW

My business is not required to provide the certification listed above because (select one):

- My business is not a for-profit "Company" as defined above, pursuant to Texas Government Code §809.001(2) and §2274.001(2).
- My Company has less than 10 full-time employees
- This is not an agreement for goods or services to be provided to the University.

Certification of No Boycott

No Discrimination against Firearm and Ammunition Industries

If Contractor/Vendor is a "Company", as that term is defined in Section 2274.001 of the Texas Government Code and is not a sole proprietorship, then Contractor/Vendor certifies and verifies that it: (i) does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and (ii) will not discriminate against a firearm entity or firearm trade association during the term of the Purchase Order or Contract this Certification is attached to and incorporated into; or (iii) that it meets the requirements of an exception listed below.

Form requirements:

- **This certification is required by Texas Government Code § 2274.002**
- This form is required to be attached to and is incorporated into all Purchase Orders (goods) and Contracts (services) with a value of \$100,000 or more that is paid in whole or in part with state funds with a company with 10 or more full time employees. The campus department making the purchase of goods or contracting for services is responsible for obtaining the form from the Vendor or Contractor.

Texas Government Code §2274.001(3) states that " discriminate against a firearm entity or firearm trade association " means "with respect to the entity or association, to: (i) refuse to engage in the trade of any goods or services with the entity or association based solely on its status as a firearm entity or firearm trade association; (ii) refrain from continuing an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association; or (iii) terminate an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association". Furthermore, Texas Government Code §2274.001(2) states that the term "Company" means a "a for-profit organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of those entities or associations that exists to make a profit. The term does not include a sole proprietorship."

Vendor/Contractor Name or Company Name	
Street Address	
City	
State	
Zip Code	
Phone Number	
Printed Name of Authorized Representative	
Title of Authorized Representative	
Signature of Authorized Representative	
Date	

**ONLY COMPLETE THIS SECTION IF YOU BELIEVE YOU ARE NOT REQUIRED TO PROVIDE THE
CERTIFICATION –No Discrimination against Firearm and Ammunition Industries-
FOR THE REASONS CITED BELOW**

My business is not required to provide the certification listed above because (select one):

- My business is not a for-profit "Company" as defined above, pursuant to Texas Government Code §2274.001(2).
- My Company has less than 10 full-time employees
- This is not an agreement for goods or services to be provided to the University.

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency Priddy Independent School District	
Address (Street & number, P. O. Box or Route number) P. O. Box 40	Phone (Area code and number) (325) 966-3380
City, State, ZIP code Priddy, TX 76870	

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:

Educational Entity

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

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

Purchaser sign here	Title Business Manager	Date
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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.**

General User Policy

Acceptable Use Policy (AUP)

For ALL Technology Items, Email, and Wireless Devices within Priddy ISD

NETWORK AND INTERNET ACCESS

Priddy ISD provides many tools to its employees and students to enhance their productivity and jobs. These tools include computers and their software, Apple iPads/Chromebooks for student and teacher use, internal networks, external networks like the Internet, telephone systems, video recorders, cameras, copiers, printers, and so forth. We require that these systems be used in a responsible way, ethically, and in compliance with all legislation and other Priddy ISD policies and contracts. Non-compliance could have a severe, negative impact on the Priddy ISD, its employees and its students. Information resources are considered strategic and valuable assets to Priddy ISD and must be managed as such. By ensuring standardized and appropriate use of Priddy ISD information systems, risks and associated costs can be controlled.

Appropriate Use

Individuals at Priddy ISD are encouraged to use the systems to further the goals and objectives of the District. The types of activities that are encouraged include:

- Communicating with fellow District employees through an approved District messaging software program.
- Business partners and clients within the context of an individual's assigned responsibilities.
- Acquiring or sharing information necessary or related to the performance of an individual's assigned responsibilities.
- Use of Priddy ISD's computing and networking infrastructure by Priddy ISD employees unrelated to their Priddy ISD positions must be limited in both time and resources, and must not interfere in any way with Priddy ISD functions or employee duties. It is the responsibility of employees to consult their supervisors if they have any questions in this respect.

Inappropriate Use

The inappropriate use by an individual will not interfere with others' use and enjoyment of the systems. Use in a manner that is:

- not consistent with the educational mission of Priddy ISD
- misrepresents, abuses, or damages the image of Priddy ISD
- considered cyber-bullying, in accordance to the 21st Century Act

Is STRICTLY prohibited and is punishable by guidelines set forth by the District administration.

This includes, but is not limited to, the following:

- Uses that interfere with the proper functioning or the ability of others to make use of Priddy ISD's networks, computer systems, applications, and data resources are not permitted.
- Use of Priddy ISD computer resources for personal profit is not permitted.
- File, images, emails, or documents which may cause legal action against or embarrassment to Priddy ISD, be offensive, insulting, or harassing for other employees, users, or non-employees or contain comments that could reasonable be interpreted as discriminatory, may not be sent, received, accessed in any format (i.e., auditory, verbal, or visual), downloaded, or stored on Priddy ISD information resources.
- The systems may not be used for illegal or unlawful purposes, including hacking, copyright infringement, obscenity, libel, slander, fraud, defamation, plagiarism, intimidation, forgery, impersonation, illegal gambling, soliciting for illegal pyramid schemes, and computer tampering (e.g., spreading computer viruses).
- All personal or Priddy ISD-owned messages, files, and documents, located on Priddy ISD information services resources are owned by Priddy ISD, and may be subject to open records requests, and may be accessed in accordance with this standard.

- Users may not pay access fees or commit Priddy ISD financial resources without formal authorization.
- Priddy ISD prohibits use for mass unsolicited mailings, access for non-employees to Priddy ISD resources or network facilities, competitive commercial activity unless pre-approved by Priddy ISD, and the dissemination of chain letters.
- Individuals may not view, copy, alter, or destroy data, software, documentation or data communications belonging to Priddy ISD or another individual without authorized permission.
- Users will not violate the policies of any network or website that is accessed through their account.
- In the interest of copyright laws, users may not download music files or software that is not documented as public domain.
- Adding personal computers, printers, and software to the network is strictly prohibited unless it is approved by the Information Technology Department.
- Users must not download, install, or run any programs or utilities on their systems except those authorized and installed by Priddy ISD Technology Department and specifically designed to conduct the business of Priddy ISD. Examples of non-business-related software or files include, but are not limited to; unauthorized peer-to-peer (P2P) file-sharing software, games, unauthorized instant messages (IM), pop email, music files, image files, freeware, and shareware. Unauthorized software may be removed upon discovery.

Internet Postings

The Internet along with a host of next generation communication tools has expanded the way in which people can communicate internally and externally. While this creates new opportunities for communication and collaboration, it also creates new responsibilities for Priddy ISD users. This Internet Posting Policy applies to employees and students who use the following:

- Multimedia websites such as:
 - ✓ YouTube
 - ✓ Hulu
 - ✓ TikTok
 - ✓ Any other video hosting / multimedia website
- Social Networking or Dating sites such as:
 - ✓ Facebook
 - ✓ Instagram
 - ✓ Match.com
 - ✓ Any other social networking or dating website
- Wiki sites such as:
 - ✓ Wikipedia
 - ✓ Wikispaces
 - ✓ Any other wiki websites

All of these activities are referred to as “Internet Postings” in this policy. Please be aware That violation of this policy may result in disciplinary action up to and including termination.

1. Internet Postings which do not identify the blogger as an HISD employee or student, does not discuss the District, and are purely personal matters would normally fall outside this guidance.
2. Common sense is the best guide, if you decide to post information in any way relating to Priddy ISD. If you are unsure about any particular posting, please contact one of the principals at Priddy ISD.

3. If an Internet posting makes it clear that the author works for the Priddy ISD, it should include a simple and visible disclaimer such as, "these are my personal views and NOT those of the Priddy ISD." When posting your point of view, you should neither claim nor imply you are speaking on the District's behalf, unless you are authorized in writing by principals at Priddy ISD.
4. Personal Internet postings should not reveal confidential information about Priddy ISD, including but not limited to aspects of District policy or details of internal District discussions. If in doubt about what might be confidential, contact Priddy ISD.
5. Internet postings should not include Priddy ISD logos or trademarks, and should respect copyright, privacy, fair use, personal or financial disclosure, and other applicable laws.
6. If a member of the news media or blogger contacts you about an Internet posting that concerns the business of Priddy ISD, please refer that person to any campus principal at Priddy ISD.
7. Internet postings should not violate any other applicable policy of the Priddy ISD.
8. The author agrees that Priddy ISD shall not be liable, under any circumstances, for any errors, omissions, loss or damages claimed or incurred due to any of you Internet postings.
9. Each user is responsible for regularly reviewing the terms of this policy.

Security

For security purposes, users may not share account or password information with another person. Network accounts are to be used only by the assigned user of the account for authorized purposes. Attempting to obtain another user's account password is strictly prohibited. Users are required to obtain a new password if they have reason to believe that any unauthorized person has learned their password. Users are required to take all necessary precautions to prevent unauthorized access to Internet services. Decryption of passwords is not permitted, except by authorized staff performing security reviews or investigations. Use of network sniffers shall be restricted to system administrators who must use such tools to solve network problems. Network sniffers may be used by auditors or security officers in the performance of their duties. All use of network sniffers shall be approved by the Technology Department. They must not be used to monitor or track any individual's network activity, except under special authorization as defined by Priddy ISD standards that protects the privacy of information in electronic form.

Monitoring and Confidentiality

The email systems and all network and Internet services used at Priddy ISD are owned by HISD and are therefore its property. This gives Priddy ISD the right to monitor any and all email and network traffic. Priddy ISD does actively read end-user email. Email messages may be read by the Information Technology staff during the normal course of managing the email system. In addition, backup copies of email messages may exist, despite end-user deletion, in compliance with Priddy ISD's records retention policy.

Use extreme caution when communicating confidential or sensitive information via email. Do not include in the subject or body of the email any personal information, student information, or disciplinary information. **ALL NETWORK ACTIVITIES ARE PUBLIC INFORMATION** and subject to **OPEN RECORDS** request by the public. Keep in mind that all email messages sent become the property of the receiver. A good rule is to not communicate anything that you wouldn't feel comfortable being made public. Demonstrate particular care when using the "Reply" command during email correspondence.

Failure to Comply

Violations of this policy will be treated like other allegations of wrongdoing at Priddy ISD. The use or installation of any software or device onto any computer or network for the purpose of controlling, collecting logins, or accessing any data or systems without written permission will result in disciplinary action. Allegations of misconduct will be adjudicated according to established procedures. Sanctions for inappropriate use of the Internet may include, but are not limited to, one or more of the following:

- Temporary or permanent revocation of access to some or all computing and networking resources and facilities
- Disciplinary action including possible termination in accordance with Priddy ISD Board policies
- Legal action according to applicable laws and contractual agreements

Privacy, Monitoring, and Filtering

Electronic files created, sent, received, or stored on information resources owned, leased, administered, or otherwise under the custody and control of Priddy ISD, are not private and may be accessed by Priddy ISD IT employees at any time without knowledge of the information resources user or owner. There is no privacy on the Priddy Independent School District Network. Priddy ISD will monitor any email, Network, and Internet activity occurring on Priddy ISD equipment or accounts through the District's Filtering System. Priddy ISD currently employs filtering software to limit access to sites on the Internet through Firewalls which are maintained by the Information Technology Department and Priddy ISD's Internet Service Provider. If Priddy ISD discovers activities which do not comply with applicable law or departmental policy, records retrieved may be used to document the wrongful content in accordance with due process.

Disclaimer

Priddy ISD assumes no liability for any direct or indirect damages arising from the user's connection to the Internet. Priddy ISD is not responsible for the accuracy of information found on the Internet and only facilitates the accessing and dissemination of information through its systems. Users are solely responsible for any material that they access and disseminate through the Internet. We encourage you to use your Internet access responsibly. Should you have any questions regarding this Internet Acceptable Use Policy, feel free to contact the Information Technology Director 254-576-2343.

EMAIL

Email is a critical mechanism for District communications at Priddy ISD. However, use of Priddy ISD's Network, Internet, Website, and Gmail electronic mail systems and services are a privilege, not a right, and therefore must be used with respect and in accordance with the goals of Priddy ISD.

The objectives of this policy are to outline appropriate and inappropriate use of Priddy ISD's email systems and services in order to minimize disruptions to services and activities, as well as comply with applicable policies and laws.

Account Activation/Termination

Email access at Priddy ISD is controlled through individual accounts and passwords that are maintained by the Information Technology Director. Each user of Priddy ISD's email system is required to read and sign a copy of the Acceptable Use Policy prior to receiving an email access account and password. It is the responsibility of the employee and/or student to protect the confidentiality of their account and password information.

All employees of Priddy ISD are entitled to an email account. email accounts will be granted to third party non-employees on a case-by-case basis. Possible non-employees that may be eligible for access include:

- Contractors
- Board Members
- Consultants

Applications for these temporary accounts must be submitted in writing and approved by the Priddy ISD Administration. All terms, conditions, and restrictions governing email use must be in a written and signed agreement. All terms of this policy apply to third-party accounts also.

Request for technology access for student teachers or long-term substitutes must be submitted to the Information Technology Department by the principal.

Email access will be terminated when the employee or third party terminates their association with Priddy ISD, unless other arrangements are made by the Administration. Priddy ISD is under no obligation to store or forward the contents of an individual's email inbox/outbox after the term of their employment has ceased.

General Expectations of End Users

Important official communications are often delivered via email from Administration. As a result, employees of Priddy ISD with email accounts are expected to check their email in a consistent and timely manner so that they are aware of important District announcements and updates, as well as for fulfilling business and role-oriented tasks. Email users are responsible for mailbox management, including organization and cleaning. If a user subscribes to a mailing list, he or she must be aware of how to remove him or her from the list, and is responsible for doing so in the event that their current email address changes. Email users are also expected to comply with normal standards of professional and personal courtesy and conduct.

Student Email

- All student Electronic Mail (email) accounts are property of Priddy Independent School District.
- The student will be removed from the system after graduation, leaving the school district, or not complying with the guidelines of this Acceptable Use Policy.
- The primary purpose of the student email system is for students to communicate with school staff, outside resources related school assignments, and fellow students to collaborate on school activities. Account user names and passwords will be provided to parents, upon request, so those parents can monitor the account and communicate with teachers. Use of the district's email system is a privilege.
- Students will report any unusual activities such as "spam" communications, obscene email, attempts by adults to lure them into dangerous behaviors, and the like to the school's technology contact for action. Students should not forward chain letters, jokes, or graphics files.
- Students will not identify their home telephone numbers or home addresses in any email correspondence.

Appropriate Use

Individuals at Priddy ISD are encouraged to use email to further the goals and objectives of Priddy ISD. The types of activities that are encouraged include:

- Communicating with fellow District employees through an approved District messaging software program.
- Business partners and clients within the context of an individual's assigned responsibilities.
- Acquiring or sharing information necessary or related to the performance of an individual's assigned responsibilities.

Inappropriate Use

Priddy ISD's email systems and services are not to be used for purposes that could be reasonably expected to cause excessive strain on systems. Individual email use will not interfere with others' use and enjoyment of Priddy ISD's email system and services. Email use at Priddy ISD will comply with all applicable laws, all Priddy ISD policies, and all Priddy ISD contracts.

The following activities are deemed inappropriate uses of Priddy ISD systems and services and are prohibited:

- Use of email for illegal or unlawful purposes, including copyright infringement, obscenity, libel, slander, fraud, defamation, plagiarism, harassment, intimidation, forgery, impersonation, soliciting for illegal pyramid schemes, and computer tampering (e.g., spreading of computer viruses).
- Use of email in any way that violates Priddy ISD's policies, rules, or administrative orders.
- Use for purposes of political lobbying or campaigning.
- Violating copyright laws by inappropriately distributing protected works.
- Viewing, copying, altering, or deletion of email accounts or files belonging to Priddy ISD or another individual without authorized permission.

- The use of unauthorized email software.
- Sending of unreasonably large email attachments. The total size of an individual email message sent (including attachment) should be 25MBs or less.
- Opening email attachments from unknown or unsigned sources. Attachments are the primary source of computer viruses and should be treated with utmost caution.
- Sharing email account passwords with another person, or attempting to obtain another person's email account password. Email accounts are only to be used by the registered user.
- Posing as anyone other than oneself when sending email, except when authorized to send messages for another when serving in an administrative support role.
- Excessive personal use of Priddy ISD email resources. Priddy ISD allows limited personal use for communication with family and friends, independent learning, and public service so long as it does not interfere with staff productivity, pre-empt any business activity, or consume more than a trivial amount of resources. Priddy ISD prohibits personal use of its email systems and services for unsolicited mass mailings, non-Priddy ISD commercial activity, political campaigning, dissemination of chain letters, and use by non-employees.
- Sending or forwarding chain letters, unsolicited messages to large groups except as required to conduct Priddy ISD business, and sending or forwarding email that is likely to contain computer viruses are prohibited because they impede the functioning of network communications and the efficient operations of electronic mail systems.
- All sensitive Priddy ISD material transmitted over external network should be protected.
- All user activity on Priddy ISD information resource assets is subject to logging and review.
- Email users must not give the impression that they are representing, giving opinions, or otherwise making statements on behalf of Priddy ISD or any unit of Priddy ISD unless appropriately authorized to do so. Where appropriate, an explicit disclaimer will be included unless it is clear from the context that the author is not representing Priddy ISD. An example of the simple disclaimer is: "the opinions expressed are my own, and not necessarily those of my employer."
- Individuals must not send, forward, or receive confidential or sensitive Priddy ISD information through non-Priddy ISD email accounts. Examples of non-Priddy ISD email accounts include, but are not limited to; Hotmail, Yahoo mail, AOL mail, and email provided by other Internet Service Providers (ISP).

INTELLECTUAL PROPERTY RIGHTS

All Electronic Mail (email) accounts are the property of Priddy Independent School District. Electronic files created, sent, received, or stored on information resources owned, leased, administered, or otherwise under the custody and control of Priddy ISD, are the property of Priddy ISD.

Copyrighted Materials

Employees of the District shall comply with the provisions of the United States Copyright Law. Subject to certain specific exceptions, as stated below, the owner of a copyright has the exclusive rights to reproduce, distribute, perform, or display the copyrighted work, or to authorize such reproduction, distribution, performance, or display by others. *17 U.S.C. 106*

INTERNET SAFETY POLICY FOR Priddy ISD

It is the policy of Priddy ISD to (a) prevent user access over its computer network to, or transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications; (b) prevent unauthorized access and other unlawful online activity; (c) prevent unauthorized online disclosure, use or dissemination of personal identification information of minors; and (d) comply with the children's Internet Protection Act [Pub. L. No. 106-554 and 47 USC 254(h)].

ACCESS TO INAPPROPRIATE MATERIAL: To the extent practical, technology protection measures (or "Internet filters") shall be used to block or filter Internet, or other forms of electronic communication, access to inappropriate information. Specifically, as required by the Children's Internet Protection Act, blocking shall be applied to visual depictions of material deemed obscene or child pornography, or to any material deemed harmful to minors. Subject to staff supervision, technology protection measures may be disabled or, in the case of minors, minimized only for bona fide research or other lawful purposes.

INNAPROPRIATE NETWORK USAGE: To the extent practical steps shall be taken to promote the safety and security of users of Priddy ISD's online computer network when using electronic mail, chat rooms, instant messaging, and other forms of direct electronic communications. Specifically, as required by the Children's Internet Protection Act, prevention of inappropriate network usage includes: (a) unauthorized access, including so-called "hacking" and other unlawful activities; and (b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors.

EDUCATION, SUPERVISION AND MONITORING: It shall be the responsibility of all members of Priddy ISD's staff to educate, supervise, and monitor appropriate usage of the online computer network and access to the Internet in accordance with this policy, the Children's Internet Protection Act, the Neighborhood Children's Internet Protection Act, and the Protecting Children in the 21st Century Act. Procedures for the disabling or otherwise modifying any technology protection measures shall be the responsibility of the Information Technology Director or designated representatives.

POSSIBLE DISCIPLINARY ACTIONS TO VIOLATIONS OF THIS AUP

OFFENSES	APPROPRIATE DISCIPLINARY ACTIONS
<ul style="list-style-type: none">• Changing school passwords or PIN codes.• Circumventing school firewall.• Searches/attempts to access pornographic materials.• Downloading/accessing non-educational game sites.• Taking technology resources off school campus, knowingly or unknowingly without proper permission.• Off-task and/or disruptive use of technology during class time.• Any other inappropriate use of technology at principal's discretion.	<ul style="list-style-type: none">• Detention• Saturday School• In-School Suspension• Loss of related privileges either temporarily or up to the remainder of the school year.• DAEP Placement

**Priddy INDEPENDENT SCHOOL DISTRICT
TRAVEL REIMBURSEMENT REQUEST**

Staff Name Printed

Date of Request

Destination

Departure Date Time

Purpose of Trip (Conference, Workshop, Etc.)

Return Date Time

EXPENSES

Business Meals (Day Trips Only)

_____ Breakfasts @ \$ 7.00 \$ _____
_____ Lunches @ \$12.00 \$ _____
_____ Dinners @ \$16.00 \$ _____

Total Meals \$ _____

Meals (Overnight Stays)

_____ Breakfasts @ \$ 7.00 \$ _____
_____ Lunches @ \$12.00 \$ _____
_____ Dinners @ \$16.00 \$ _____

Total Meals \$ _____

Lodging

_____ Nights for 1 person \$ _____
_____ Nights for 2 people \$ _____

Total Lodging \$ _____

Transportation

_____ Miles Round Trip @ \$ 0.585 per mile

OR attached gas receipts.

Total Transportation \$ _____

Other Expenses

Registration \$ _____

Other _____ \$ _____

Total Other \$ _____

Total Estimated Expenses \$ _____

Total Amount Paid by District \$ _____

Staff Signature

Authorization Name Printed

Date of Approval

Authorization Signature


*Submit one copy to the campus principal who will forward it to the Superintendent or Business Manager. **If there is an error in the number of meals or lodging, please correct upon return.***

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 Priddy Independent School District	Exempt entity status (<i>Religious, charitable, educational, governmental</i>) Educational
Address of exempt organization (<i>Street and number</i>) 1375 SH 16 North	
City, State, ZIP code Priddy, Texas 76870	

Guest certification: I declare that I am an occupant of this hotel on 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 (<i>Type or print</i>)	Hotel name
Guest signature sign here 	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: 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.

Texas Hotel Occupancy Tax Exemptions

See Rule 3.161: *Definitions, Exemptions, and Exemption Certificate* for additional information.

United States Federal Agencies or Foreign Diplomats (exempt from state *and* local hotel tax)

This exemption category includes the following:

- the United States federal government, its agencies and departments, including branches of the military, federal credit unions, and their employees traveling on official business;
- rooms paid by vouchers issued by the American Red Cross and the Federal Emergency Management Agency; and
- foreign diplomats who present a Tax Exemption Card issued by the U.S. Department of State, unless the card specifically excludes hotel occupancy tax.

Federal government contractors are *not* exempt.

Texas State Government Officials and Employees (exempt from state *and* local hotel tax)

This exemption category includes only Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card. State employees without a Hotel Tax Exemption Photo Identification Card and Texas state agencies are *not* exempt. (The state employee must pay hotel tax, but their state agency can apply for a refund.)

Charitable Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes entities that have been issued a letter of tax exemption as a charitable organization and their employees traveling on official business. *See website referenced below.*

A charitable entity devotes all or substantially all of its activities to the alleviation of poverty, disease, pain and suffering by providing food, clothing, medicine, medical treatment, shelter or psychological counseling *directly* to indigent or similarly deserving members of society.

Not all 501(c)(3) or nonprofit organizations qualify under this category.

Educational Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes in-state and out-of-state school districts, private or public elementary, middle and high schools, Texas Regional Education Service Centers and Texas institutions of higher education (*see Texas Education Code Section 61.003*) and their employees traveling on official business.

A letter of tax exemption from the Comptroller of Public Accounts as an educational organization is not required, but an educational organization might have one.

Out-of-state colleges and universities are *not* exempt.

Religious Organizations (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes nonprofit churches and their guiding or governing bodies that have been issued a letter of tax exemption from the Comptroller of Public Accounts as a religious organization and their employees traveling on official business. *See website referenced below.*

Exempt by Other Federal or State Law (exempt from state *and* local hotel tax)

This exemption category includes the following:

- entities exempted by other federal law, such as federal land banks and federal land credit associations and their employees traveling on official business; and
- Texas entities exempted by other state law that have been issued a letter of tax exemption from the Comptroller of Public Accounts and their employees traveling on official business. *See website referenced below.* These entities include the following:
 - nonprofit electric and telephone cooperatives,
 - housing authorities,
 - housing finance corporations,
 - public facility corporations,
 - health facilities development corporations,
 - cultural education facilities finance corporations, and
 - major sporting event local organizing committees.

For Exemption Information

A list of charitable, educational, religious and other organizations that have been issued a letter of exemption is online at www.comptroller.texas.gov/taxes/exempt/search.php. Other information about Texas tax exemptions, including applications, is online at www.comptroller.texas.gov/taxes/exempt/index.php. For questions about exemptions, call 1-800-252-1385.

**PRIDDY ISD
PERIODIC CERTIFICATION FORM
(Six-month Certification)**

PART 1: To be completed by the Employee

I understand that my position is supported entirely by funds from _____.
I certify that 100 percent of my job duties were related to activities in compliance
with this program during the period from _____ to _____.

I certify that the information recorded on this form is true and correct to the best
of my knowledge.

Employee Name (Print)

Employee Title/Position*

Employee Signature

Date

**Job Description must be on file.*

**PART 2: To be completed by a supervisor having “first-hand” knowledge of
the employee’s work.**

I certify that the information recorded on this form is true and correct to the best
of my knowledge.

Supervisor Name (Print)

Supervisor Title/Position

Supervisor Signature

Date