Union Grove ISD

Fiscal Manual

(Fiscal Guide for District Staff)

2026-2027

Revised August, 2026

Table of Contents

Introduction **4**
Business Office Staff **4**
District Mission Statement **4**
Business Office Mission Statement **5**
Account Codes **5**
Activity Funds **6**
Campus or Department Activity Accounts 6
Student Organizations Activity Accounts 6
Audits **7**
Annual Financial Audit 7
Single Audit 8
Budget **8**
Budget Adoption 8
Budget Amendments 9
Budget Transfers 9
Cafeteria Services **9**
Cash/Check Handling **10**
Check Processing **10**
Consultants or Contracted Services **11**
Contracts for Service Agreements **12**
Copiers **12**
Credit Cards **12**
Donations and Gifts **13**
Field Trips, Co-Curricular and Extra-Curricular Travel **13**
Fiscal Year **14**
Fixed Assets & Inventory **14**
Fundraising Activities **15**
Fraudulent or Other Dishonest Acts **15**
Grants Management (State, Federal or Other Grants) **16**
Hotel Occupancy Tax Exemption Form **17**
Invoices. **17**
Payroll Procedures **17**
Public Notices **18**
Purchasing Procedures **19**
Competitive Bidding Requirements 19
Requesting Bids or Proposals 20
Sole Source Vendors 20

Master Vendor List 20
Purchase Requisition and Purchase Order Forms 20
On-Line Purchasing 21
Purchase of Food and Non-Food Items 21
Receiving of Goods 21
Purchasing Deadlines 22
Purchasing Laws 22
Records Management and Retention 22
Rental of Facilities 23
Returned Checks 24
Sale of Personal Property – Surplus 24
Sales Tax Exemption Form 24
Travel Card Policies and Procedures 24
General Information 25
Duties and Responsibilities 25
Cardholder 25
Credit Limits 26
Restricted Vendors 26
Issuance of Travel Card 26
Travel Card Receipts 26
Lodging, Sales and Use Tax 26
Returns, Credits, and Disputed Charges 27
Security of the Travel Card 27
Violations and Consequences 27
Lost or Stolen Cards 28
Example of Acceptable Purchases/Charges 28
Examples of Unacceptable Purchases/Charges 28
Travel Expense and Reimbursement 28
Vendors 30

Introduction

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

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

Business Office Staff

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

Kelly Klein
Business Manager
903-845-5509, ext 403
kleink@ugisd.org
Areas of Responsibility: Budget, General Ledger, Finance

Terri Woodfin
Assistant to Superintendent
903-845-5509, ext. 400
woodfint@ugisd.org
Areas of Responsibility: Manage Superintendent's Office, Personnel, Activity Funds, Employee Benefits

Allison Byers
Accounts Payable Clerk
903-845-5509, ext. 402
byersa@ugisd.org
Areas of Responsibility: Accounts Payable, Purchasing, Fixed Assets/Inventory

Marie Smith
Payroll Clerk
903-845-5509, ext. 404
smithmc@ugisd.org
Areas of Responsibility: Payroll, Time Sheets, Employee Benefits

District Mission Statement

Mission: To provide a safe, caring, student centered learning environment where excellence is measured by individual growth and success.

Vision: Encourage, Empower, Educate

Business Office Mission Statement

The Mission of the Union Grove Independent School District Business Office is to provide support to all District students, staff, parents, and the community and to ensure that all business operations are supportive of the instructional goals and objectives of the district.

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

Account Codes

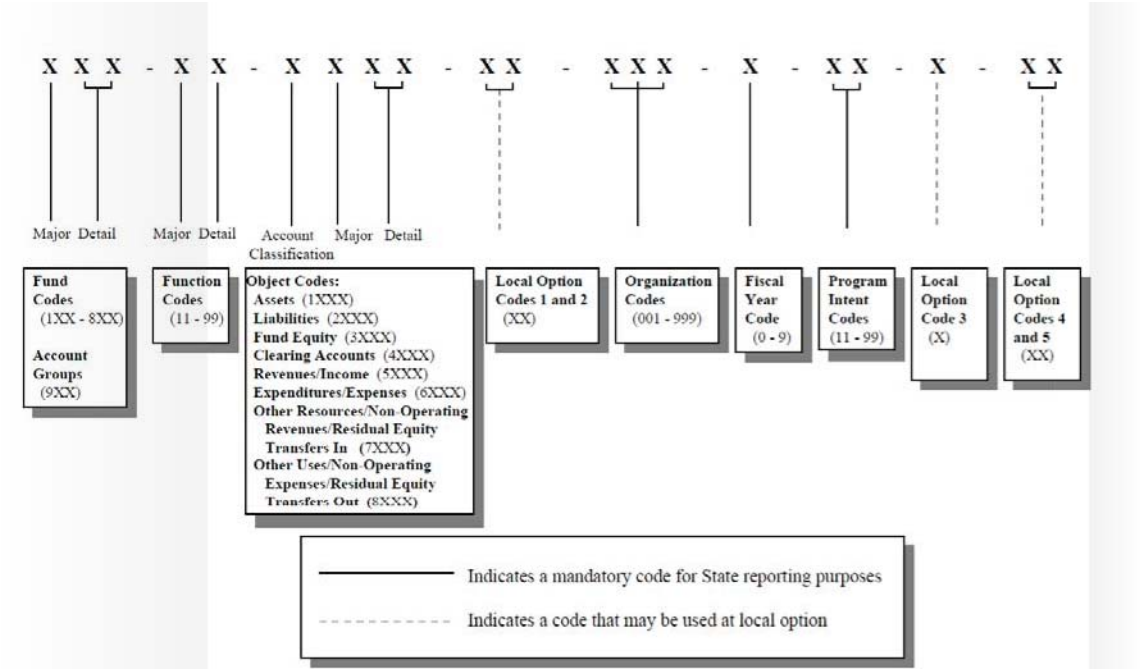
All school districts are mandated to use the account code structure as defined in the Financial Accounting and Reporting (FAR) module of the Financial Accountability Resource Guide (FASRG). The appropriate fund, function, object, organization, fiscal year, and program intent code must be used for all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

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

The account code used for all financial transactions must match the intended expenditure. If funds do not exist in the appropriate account code, a budget amendment and/or transfer shall be submitted to appropriate the necessary funds in the appropriate account.

Failure to adhere to the required account code structure may result data quality errors in PEIMS reporting and the district's financial statements. Additional consequences may be the loss of funds due to non-compliance with audit or grant requirements.

The Code Structure



Activity Funds

Campus or Department Activity Accounts

Campus and department activity funds (under the control of the principal or administrator) shall be collected, receipted, and deposited to the district's business office on a daily basis. Refer to Activity Account Guidelines.

CAMPUS ACTIVITY FUNDS ARE MANAGED USING A CENTRALIZED SYSTEM. ALL DEPOSITS AND EXPENDITURES UNDER THE CENTRALIZED SYSTEM SHALL BE MADE THROUGH THE DISTRICT BUSINESS OFFICE. THE USE OF CASH APP, VENMO, ZELLE ETC...OR ANY OTHER ELECTRONIC FUNDRAISING TOOL WILL NOT BE ALLOWED BY ANY SPONSORS WHO ARE RAISING FUNDS FOR THE SCHOOL.

Checks for activity fund disbursements shall be generated once a week on Friday. All supporting documentation shall be submitted at least two (2) days prior to the check processing day. Requests for emergency checks shall be kept to a minimum and shall be subject to approval only for extenuating circumstances.

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

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

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

Student Organizations Activity Accounts

A Student Activity account shall be defined as a trust account for a bona fide student group as evidenced by a Constitution, By-Laws and elected officers. Student activity funds (under the control of the campus principal) shall be collected, receipted, and deposited on a daily basis. Refer to Activity Account Guidelines. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts].

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

Checks for activity fund disbursements shall be generated once a week on Friday. All supporting documentation shall be submitted at least two (2) days prior to the check processing day. Requests for emergency checks shall be kept to a minimum and shall be subject to approval only for extenuating circumstances.

Student activity funds shall be used **exclusively** for the benefit of students. Typical uses include travel, awards, banquets, supplies, etc. These funds shall be used at the discretion of the student organization through designation of one or more of its officers.

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

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

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

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

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of 7 years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the Assistant to the Superintendent, as part of the closeout procedures, shall collect all club records for review by the District's audit firm. Please see Activity Account Guidelines for details.

Activity Account Guidelines
Fund Raiser Application

Audits

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

Annual Financial Audit

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

The district has engaged the CPA firm of Wilf and Henderson P.C. to conduct the annual financial audit for the fiscal year. The role of the CPA firm is to conduct a district-wide audit of the district's

financial statements, internal control procedures, and to test transactions to determine compliance with local, state and federal regulations.

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

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

Single Audit

The Single Audit Act and OMB Circular A-133 require school districts that expend total federal financial assistance (FFA) equal to or in excess of $500,000 in a fiscal year to have an audit performed in accordance with the Act. School districts expending less than $500,000 in federal financial assistance in a fiscal year are not required to have either an audit under the Single Audit Act and OMB Circular A-133 or a *program audit,* however, they must maintain records to support federal financial assistance programs and must have a financial audit performed under generally accepted auditing standards (GAAS) and *Government Auditing Standards* (GAS), also referred to as the Yellow Book. The single audit must be conducted in accordance with United States Office of Management and Budget, OMB Circular A-133 and the OMB A-133 Compliance Supplement.

The district has engaged the CPA firm of Wilf and Henderson, P.C. to conduct the single audit for the fiscal year. The role of the CPA firm is to determine the major program(s) for the fiscal year and to issue an opinion on the federal statements for the federal program(s) and test transactions to determine compliance with internal controls and federal program guidelines.

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

Budget

Budget Adoption

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

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

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

The Superintendent or his designee shall be responsible to coordinate the development and adoption of the district budget.

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

Budget Amendments

A budget amendment is defined as a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should exceed $100.00, and be stated in whole dollars.

Budget amendments must be approved by the School Board; approval is required prior to exceeding the budget in any functional level. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.

Budget Transfers

A budget transfer is defined as a transfer of funds which is not across different functions. The Business Manager shall approve all budget transfers. Budget transfer line items should exceed $100.00, and be stated in whole dollars.

To keep budget transfers to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary. Each budget manager is encouraged to limit budget transfers to no more than $5,000.00 per year. Exceeding this recommended level or budget transfers may substantially change the budget document that was presented to the School Board during the budget adoption process.

Budget Amendment-Transfer Form

Cafeteria Services

As a benefit to all Union Grove ISD employees, the district offers daily lunch at no cost to the employee.

Employees who are parents of Union Grove ISD students are strongly encouraged to continually monitor their child's meal account balance. When a student's meal account is depleted, the district will notify the parent.

Employees may charge their student's meals monthly, but the total charges must be paid no later than one week after the employee's monthly pay day.

Cash/Check Handling

All cash and checks shall be deposited to the appropriate secretary or bookkeeper on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. No cash purchases should be made – *every* dollar collected should be receipted and deposited to the campus secretary/bookkeeper. All district funds shall be deposited to the appropriate district and/or campus account at the district's depository bank, Texas Bank and Trust.

The secretary/bookkeeper shall receipt in a bound, pre-numbered receipt book and forward all monies on a daily basis to the district's business office, or secure overnight in a locked campus safe if the deposit cannot be made the same day.

Athletic event gate receipts (admission fees) shall be recorded on an Athletic Gate Receipts form and submitted by the ticket taker to the District Central Office. Funds shall be deposited to the appropriate athletic events revenue account(s).

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

All district and activity account bank statements shall be reconciled within 30 days after the end of each month. The individual responsible for reconciling a bank account shall not receive and open the bank statement. TEA strongly recommends separation of duties as they relate to the initial review and reconciliation of bank statements. Fraud, if any, shall be reported immediately to the Superintendent. Adjustments to the general ledger, if any, shall be posted as soon as possible after the end of each month.

Check Processing

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Friday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. **All check requests, including supporting documentation, such as travel advances/reimbursements, petty cash, construction, etc. shall be approved by the appropriate principal or administrator and submitted to the Accounts Payable Clerk by 10:00 a.m. on Wednesday during the months of regular school operation. In the months of June, July and August, all check requests and supporting documentation shall be approved and submitted to the Accounts Payable Clerk by 10:00 a.m. on Tuesday.** Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be accepted, nor processed. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel reimbursements, all other non-purchase order disbursements and/or reimbursements shall be submitted on a Payment Authorization or similar form. State law generally requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Accounts Payable Clerk on a timely basis for payment. Specifically, the Government Code (Section 2251.021] states:

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

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

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

Checks not cashed by the expiration date (6 months from date of issue) will be voided. A new check will be reissued at a fee of $27.50 if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Consultants or Contracted Services

Consultants and contracted vendors are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, repairs, etc. that cannot be performed by a school district employee. A Consulting Service Contract or similar form is required for every consultant and contracted vendor. The Superintendent or designee is/are the only individual(s) authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.

Contracts in the amount of $50,000 or more shall be approved by the Superintendent and the School Board.

The selection criteria of a consultant or contracted vendor may include the following:

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

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

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

Please follow these procedures when submitting a Consulting Service Contract or similar document:

- Submit a completed Consulting Service Contract or similar document to the Assistant to the Superintendent for review. The Assistant to the Superintendent shall forward the contract to the Superintendent or designee for final approval.
- Obtain the following documents from the consultant or contracted vendor:
    - Y A completed W-9 form
    - Y Conflict of Interest Questionnaire
    - Y A Felony Conviction Form
    - Y If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability,

shall be submitted to the business office with the purchase order. The Certificate of Insurance shall name "Union Grove ISD" as additional insured. No work shall be performed by the consultant or contracted vendor until *all* required documents, especially proof of insurance, are received by the business office.

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

Consultants and contracted vendors can receive all forms discussed above from the Business Office. The forms can be sent electronically upon request.

Contracts for Service Agreements

All contracts for rentals, service agreements, etc. must be signed by the Superintendent. **No other employee is authorized to sign a contract or agreement on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed $50,000 (School Board Policy CH Local) shall be approved by the Board of Trustees. Refer to the Contract for Consultants and Contracted Services for additional guidance related to contract administration.

Copiers

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

Credit Cards

The district utilizes credit cards for purchasing of goods such as food items, instructional supplies, and maintenance supplies. Currently, the credit cards in use by the district include Wal-Mart, Sam's Club, MasterCard, Visa, and fuel cards. The district also has credit privileges at Lowe's when approval is given by letter to the Customer Service department. The district also utilizes Visa travel credit cards, which are discussed beginning on page 24.

The credit cards shall be issued by the business office upon approval of a purchase order. Upon issuance of the credit card to individual employees, the employee must make the approved purchases and return the credit card and receipt to the business office the next business day. **EMPLOYEES WILL NOT BE ALLOWED TO KEEP THE DISTRICT CREDIT CARDS FOR EXTENDED PERIODS, I.E. HOLIDAYS AND SUMMER BREAKS.**

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

Donations and Gifts

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

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations from external sources shall be recorded by the Assistant to the Superintendent and maintained in a safe location until utilized by the appropriate individual(s).

Donated equipment shall be added to the district fixed asset system and inventory.

All donations shall be approved by the Superintendent or designee. All donations for technology equipment shall be approved by the Technology Director prior to the Superintendent approval.

Donation Form

Field Trips, Co-Curricular and Extra-Curricular Travel

All field trips shall be submitted in writing at least 14 days (2 weeks) prior to a field trip. The field trip request should be forwarded to the appropriate administrator for approval. The final approval will rest with the campus principal. A purchase order shall be submitted for admission fees, meals, etc., if any. In addition, a Sack Lunch Request form shall be completed and submitted, if needed, 7-10 days prior to the field trip to the Food Service Director.

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

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted using a Transportation Request Form at least 7-10 days prior to the field trip.

Educational field trips funded with state or federal grants shall adhere to the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, the following documentation must be submitted to support the expenditures with grant funds:

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

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

Field Trip Request
Sack Lunch Request form

Fiscal Year

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

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

Fixed Assets & Inventory

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

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

- TVs
- VCRs,
- digital cameras,
- camcorders,
- e-Readers,
- I-Pads,
- PDAs, and

Inventory items are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Fixed Asset/Inventory Manager for removal from the district's inventory tracking system. Inventory items are also tracked for insurance purposes. Inventory items with a unit value less than $1 and $4,999 must be purchased through the use of an Object Code 6399.

A Fixed Assets/Inventory Transfer Form or similar document should be utilized to transfer equipment from one room to another, one campus/dept. to another, or to transfer obsolete equipment to a storage area. The loss or theft of inventory and fixed asset items should be reported immediately to the Fixed Asset/Inventory Manager.

All staff will be provided an inventory list for their respective classroom, office, or work area at the end of the school year. After verifying the list, each employee shall return the verified list to his/her immediate supervisor. The end-of-the-year list should include all items that were assigned at the beginning of the year, plus any items purchased throughout the school year. Staff will not be released for the summer until their inventory list has been verified and submitted to the immediate supervisor. Missing items, if any, must be indicated on the inventory list. In addition, an explanation regarding why the item(s) is missing shall also be submitted with the list.

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

Change in Fixed Assets/Inventory

Fundraising Activities

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

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

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

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

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

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

Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.

For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.

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

Fund Raising Application

Fraudulent or Other Dishonest Acts

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

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

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

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

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

Grants Management (State, Federal or Other Grants)

The district contracts with an outside consulting firm to help research, develop goals, and submit grant applications. Seeking grant funds such as state, federal or from other sources is very desirable due to the impact of reduced local resources. It is recommended that grant applications be developed through a team approach to ensure that all stakeholders develop the grant goals, strategies and activities. Campus-based grant applications should be incorporated into the Campus Improvement Plan (CIP). All grant applications shall be reviewed and approved by Business Manager 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.

Under Every Student Succeeds Act (ESSA) Title I, Part A, the district must demonstrate a Supplement/Not Supplant Methodology that is used to allocate State and Local funds to campuses and that the allocation process is equitable.

Title I, Part A Statute: Section 1118(b)(1) – *All LEA shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from State and Local sources for the education of students participating in programs assisted under this part, and not to supplant such funds.*

T.E.A. Guidance of Supplement/Not Supplant: Based on T.E.A. guidance, districts who have 1 campus per grade span with no duplication of grades, will not be required to demonstrate a methodology for Supplement/Not Supplant.

Union Grove ISD will not be required to demonstrate a methodology for Supplement/Not Supplant because the district has three (3) campuses with no duplication of grade spans:

- Union Grove High School, Grades 9-12
- Union Grove Junior High School, Grades 7-8
- Union Grove Elementary, Grades EE-6

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

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

Hotel Occupancy Tax Exemption Form

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

This Hotel Occupancy Tax Exemption Form is not applicable to out-of-state travel.

Hotel Occupancy Tax Exemption Form

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at the campus or department, they should be signed (if the goods/services were received), and forwarded to the business office within five (5) days of receipt of the invoice.

Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

Payroll Procedures

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

All administrative supervisors shall sign off on the TimeClock Plus Weekly Payroll Report for their respective paraprofessional and support employees and submit the report(s) every **Wednesday by 12:00 p.m.** All corrections to "punch times" in the timekeeping system should be submitted via a Missed Punch Report with the administrative supervisor's signature of approval. Corrections must be submitted in the same week of occurrence.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. All

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

All employees shall complete an Absence from Duty Form when absent from work to ensure that the time off is recorded in their respective leave record. Staff members shall report all absences and leave requests to their immediate supervisor. All forms shall be submitted to the Payroll Department by 4:00 p.m. on Monday of the following week.

Earned compensatory time shall be used before any available paid state and local leave. Available leave shall be used in the order determined by each employee.

Supplemental payment forms shall be generated by the respective employee, approved by the immediate supervisor and submitted to the Payroll Department by the 1st Friday of the month for the previous month. The supplemental payments will be processed for the next pay period. Supplemental payments should include the following: employee name, reason for pay, payment amount, budget code(s), and date(s) worked, and be supported by sign-in sheets (attached to payment form).

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

Missed Punch Report
Employee Report of Absence Form
Employee Absence Request Form

Public Notices

To the extent a law requiring or authorizing the publication of a notice in a newspaper by the District or its representative does not specify the manner of publication, including the number of times that the notice is required to be published and the period during which the notice is required to be published, the District shall follow Government Code Chapter 2051, Subchapter C. Gov't Code 2051.042 [Board Policy GC Legal].

- A notice must be published in a newspaper issued at least one day before the occurrence of the event to which the notice refers.
- The notice shall be published in at least one issue of a newspaper.
- The newspaper in which a notice is published must:
    1. Devote not less than 25 percent of its total column lineage to general interest items
    2. Be published at least once each week
    3. Be entered as second-class postal matter in the county where published
    4. Have been published regularly and continuously for at least 12 months before the governmental entity or representative publishes notice. A weekly newspaper has been published regularly and continuously if the newspaper omits not more than two issues in the 12-month period.

A notice shall be published in a newspaper that is published in the District and that will publish the notice at or below the legal rate. The legal rate for publication of a notice in a newspaper is the newspaper's lowest published rate for classified advertising.

If no newspaper published in the District will publish the notice at or below the legal rate, the District shall publish the notice in a newspaper that is published in the county in which the District is located and will charge the legal rate or a lower rate.

If no newspaper published in the county in which the District is located will publish the notice at or below the legal rate, the District shall post the notice at the door of the county courthouse of the county in which the District is located. Gov't Code 2051.045, .048

The legally required publications that must be published in a newspaper include the following: [Note: Other publications are required to be posted on the district's website.]

1. Annual financial statement – not later than the 150th day after the date the fiscal year ends (Local Govt Code 140.006 (c), (d). [Board Policy CFA Legal]
2. Notice of Public Hearing to discuss Schools FIRST (financial management report) – once a week for 2 weeks prior to holding the public meeting. [Board Policy CFA Legal]
3. Notice of Public Meeting on Budget – notice shall be published not earlier than the 30th day or later than the 10th day before the date of the hearing. [Board Policy CE Legal]
4. Posting of the dates that PSAT/NMSQT tests will be administered – A district that does not have a website shall public a notice in a newspaper at the same time and with the same frequency with which the information is provided to a student who attends a district school.
5. Districts assigned with certain accreditation statuses (warned, probation and revoked) – In addition to posting on the district's website, shall publish in a newspaper in the district for 3 consecutive days. [Board Policy AIA Legal]
6. Purchase or Use of Real Property Contract – publish a notice of intent not less than 60 days before the date set to approve execution of the proposed contract. [Board Policy CHG]
7. Notice of Public Hearing on TAPR – the notice must be published in a newspaper in the district.
8. Notice of Bids and Proposals – once a week for at least 2 weeks before the deadline to receive bids, proposals, or responses to a request for qualifications. [TEC 44.031 & Board Policy CH & CV Legal]

Notwithstanding any other law, a district shall submit only in electronic format all reports required to be submitted to TEA under the Education Code. *Education Code 7.060(c)* [Board Policy BR Legal]

All legally-required notices shall be budgeted in object code 6491 and reported to the Board in conjunction with the adoption of the annual budget as a comparison to the prior fiscal year.

Purchasing Procedures

Union Grove ISD strives to maintain compliance with all state mandated purchasing laws while securing the best product for the lowest price in the most efficient manner. For District purchasing policies, please refer to section C of UGISD Board Policy. In no way should any of the following procedures override UGISD Board Policy.

Competitive Bidding Requirements

In order to satisfy the state and federal purchasing requirements that Texas public school districts are required to follow regarding competitive procurement (other than advertised competitive bids), UGISD participates in several regional and statewide purchasing cooperatives, as follows:

Region 7 Education Service Center Purchasing Cooperative
TIPS/TAPS – Region 8 Education Service Center
Allied States Cooperative – Region 19 Education Service Center
Purchasing Association of Cooperative Entities – Region 20 Education Service Center
Choice Partners Cooperative
Buy Board – Texas Association of School Boards
Omnia Partners (formerly US Communities and National IPA)

All purchases made on behalf of UGISD must be from vendors **with a current award** through one of the purchasing cooperatives listed above or by one of the approved methods referenced below. Since vendor lists change periodically, vendors could be approved on one occasion and not approved on another. This means that a vendor may still be in our accounting system even though they are no longer an approved vendor. If it is determined that a vendor listed on the UGISD vendor list is an unapproved vendor, the vendor will be marked as inactive. ***Please note: Being able to secure an item cheaper from a source not on an approved list does not meet state purchasing requirements.***

Region 7 Purchasing Cooperative Vendor Search
TIPS/TAPS Vendor Search
Allied States Cooperative Vendor Search
Purchasing Association of Cooperative Entities Vendor Search
Choice Partners
Buy Board Vendor Search
Omnia Partners

Requesting Bids or Proposals

It may be determined that the only method to secure a particular product is by following the formal bid/proposal process. In such instances, persons wishing to secure items must work with the business office to insure that all legal steps have been taken. When the bid/proposals are opened, a designated member of the Business Office staff must be present. Official awards of such items will only be made after receiving the written approval of the Business Office and/or Superintendent.

Sole Source Vendors

Items may be purchased from a vendor when said vendor is the only vendor carrying a particular item. Items purchased in such a manner are called "sole source products." Board policy CH (Legal) lists the following sole source examples:

1. An item for which competition is precluded because of a patent, copyright, secret process, or monopoly.
2. A film, manuscript, or book.
3. A utility service, including electricity, gas, or water.
4. A captive replacement part or component for equipment.

To verify sole source status, the originator must secure a statement from the company testifying that it is the sole source of such product or service. The form must be submitted to the purchasing director prior to the vendor's addition to the UGISD vendor list. Once confirmed, a requisition may be submitted and a purchase order secured. Please include a "Sole Source" notation on the initial purchase request. Though the vendor is temporarily added to the UGISD vendor list, all future purchases from said vendor must be for sole source products as well.

Master Vendor List

The UGISD vendor list will be maintained by the Business Office. Prospective vendors will only be added to the accounting system after all necessary documentation is received and vendor award/sole source status is verified.

Purchase Requisition and Purchase Order Forms

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the Ascender system by the requesting campus, department, or individual and submitted for approval of a purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions. Supporting documentation such as order forms, graphics, etc. can be attached during the requisition process and submitted electronically or the documents can be emailed to accountspayable@ugisd.org.

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

specific instructions are given to the Business Office staff by using the "Comments" section of the requisition form. ***Purchases should be made within 30 days after approval of the purchase order. If purchases are not made within the 30 day period, the purchase ordered will be voided and liquidated.***

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

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

The use of budgeted funds for a fiscal year will be suspended **on or about March 15th** of each year. Entering of requisitions for supplies and equipment and other classroom activities should be entered prior to the date the budget is "frozen". There is always the need for exceptions, which usually relate to post-district athletic, band and academic competition travel for students and sponsors. Exceptions will be made on a case-by-case basis with prior approval from the employee's Supervisor and the Business Manager.

Purchase Order Form

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 the following vendors: Office Depot, Amazon, UIL Store, Sam's Club & Lowe's. Other vendors to be used for on-line purchasing will be added as applicable. The Business Manager, Assistant to the Superintendent, and Accounts Payable Clerk are the only authorized users at this time. On-line purchases will be subject to e-approvals through the same approval paths for requisitions.

A requisition must be entered for all on-line purchases prior to submitting to the Business Office the list of items to be ordered on-line. On-line orders will not be released by the final approver, the Business Manager, until the requisition is approved and a purchase order issued for the total amount of the on-line purchase.

Purchase of Food and Non-Food Items

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

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Use of district funds for food or snacks shall be allowed only during a "working lunch". Documentation to support the "working lunch" shall include a meeting agenda with the inclusion of a "working lunch". If state or federal grants are used for food, all purchases shall be in compliance with the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, at no time shall state or federal funds be used to purchase breakfast or other non-allowable food items.

Receiving of Goods

The district utilizes a centralized receiving system – all goods are delivered to the Administration Building. Upon receipt of the goods, all items that require entry in the inventory system will be noted by the Business Office and the individual ordering the goods. All orders will be delivered to the respective campus or department with a packing list for "check-off" and verification of receipt. Discrepancies, if any, should be reported to the receiving clerk. Upon receipt of the receiving report and the invoice, the vendor will be

paid for the order. **Staff members that received authorization to pick up goods directly from a vendor shall submit written confirmation of receipt to the receiving clerk.**

Shortages, damaged goods, or other receiving deficiencies shall be reported immediately to the Business Office. The Business Office shall contact the appropriate vendor to address the deficiencies. At no time shall a campus or department return merchandise to a vendor or request replacement merchandise. Failure to comply with this procedure may result in overpayments to the vendor.

The business office will not make payment without some form of verification of receipt or acceptance. If the accuracy of an invoice is questioned, the originator or appropriate department personnel should notify the business office with the details of the accuracy or discrepancy. Appropriate business office personnel will attempt to resolve the differences.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for supplies and equipment shall be on or about **March 15th.** Summer needs for staff development and summer school should be anticipate and ordered prior to the deadline. Purchasing documents for services and travel should be submitted by **June 1st.** At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates. The specific purchasing deadlines for state and federal grants will be distributed on an annual basis by the Business Manager.

Purchasing Laws

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

The district has implemented an administrative procedure to solicit quotes for purchases, which exceed $10,000.00, in the aggregate, over a 12-month period. District policy recommends a minimum of three (3) quotes for all individual purchases exceeding $10,000.00; the written (faxed or emailed) quotes should be attached to the purchase requisition.

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

According to Board Policy CH Legal, a board member, employee, or agent shall not, with criminal negligence, make or authorize separate, sequential, or component purchases to avoid the purchasing requirements set out in Education Code 44.031. An officer or employee shall not knowingly violate Education Code 44.031 in any other manner. “Component purchases” means purchases of the component parts of an item that in normal purchasing practices would be made in one purchase. “Separate purchases” means purchases, made separately, of items that in normal purchasing practices would be made in one purchase. “Sequential purchases” means purchases, over a period, of items that in normal purchasing practices would be made in one purchase. Violation of this provision is a Class B misdemeanor and an offense involving moral turpitude, conviction of which shall result in removal from office or dismissal from employment.

Records Management and Retention

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

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

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

Board Policy CPC Legal defines a record as noted below:

A "local government record" means any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium, or other information-recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the District or any of its officers or employees, pursuant to law or in the transaction of public business.

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

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

Rental of Facilities

The Assistant to the Superintendent and/or Business Manager shall coordinate the rental of district facilities. This individual shall approve the rental agreements and coordinate with all related campuses and departments, especially as it relates to the availability of specialized facilities, electrical, cooling/heating, etc. A Rental Agreement or similar document is required for all rentals of facilities by outside organizations. All direct expenses for district staff such as custodial, food service or police shall be included in the agreement. All cleaning fees and direct expenses shall be paid to the district and deposited to the appropriate revenue account. At no time shall an outside entity pay a school district employee directly for work performed within the scope of their employment with the district.

District-related entities such as Boy or Girl Scouts, PTA, Boosters, etc. will **not** be charged a facility usage fee, unless an employee is needed to oversee the event or cafeteria staff is needed. Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed.

Refunds, if any, to the lessee shall be processed for payment through the district's on-line requisition system to the appropriate vendor.

UGISD Facility Use Request and Authorization Form

Returned Checks

The district will utilize district central officer personnel to collect all NSF returned checks.

The makers of returned checks will be charged fees for all returned checks as determined by the district. The district will facilitate all transactions for the collection of returned checks and/or any fees. The district shall reserve the right to reject future checks from makers of returned checks.

Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus will be recommended to the Superintendent or designee for sale via a Surplus Sale. The Board shall approve disposal of unnecessary property with a value greater than $25,000.

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

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

Sales Tax Exemption Form

The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office. Taxes, which should have been exempt, will not be authorized for reimbursement. It is the purchasers' responsibility to present the exemption form to the vendor at the time of the purchase.

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

Sales Tax Exemption Form

Travel Card Policies and Procedures

The purpose of the travel card program is to establish a more efficient, cost-effective method of disbursing travel funds to employees. Rather than issuing a check to a hotel, we will assign a travel card to the traveler for the estimated travel expenses. The travel card can be used, subject to the Travel Card guidelines, with any travel-related merchant that accepts Visa as a form of payment. The travel related merchants that have been pre-approved include: hotels, parking, and transportation, such as taxis, rental cars, shuttles, etc. Airline flights will be purchased by the Business Office and will **not** be included as an approved merchant. All travel expenses must be pre-approved by the employee's supervisor and requisitions must be entered in the Ascender Finance Requisition system. The purchase order must be approved and the travel card issued *prior* to making any reservations. No personal debit and/or credit cards should be used for reservations to avoid charges being placed on the card in error. If a personal card is used in any way, the employee accepts full responsibility and will contact the hotel to dispute the error and resolve the dispute.

General Information

These policies and procedures provide the general guidelines for using the travel card. Please read it carefully. Your signature on the Travel Card Agreement shows that you understand the intent of the program and agree to follow the established guidelines.

The following important points should be reviewed before using the travel card:

- *Your travel card is issued in the district name. All purchases made on the travel card must be only yours. You are responsible for the security of the travel card and the transactions made with it. If you do not follow these guidelines when using the travel card, you may be subject to disciplinary action, including termination of your employment with Union Grove ISD.*
- *You may use the travel card at authorized vendors or service providers only*
- *The travel card may only be used to pay for travel costs that have been pre-approved by your supervisor and entered in the Ascender Requisition system.*
- *All detailed original receipts for purchases made with the travel card must be submitted within five (5) days after return from the trip.*
- *The Business Office shall reconcile the monthly statement received from TB&T to ensure that all charges are accurate. The statement shall be reconciled using your detailed original receipts, so it is critical that all receipts be submitted on a timely basis.*
- *The travel card is not intended to avoid or bypass appropriate travel or payment procedures as outlined in Board Policy CH or elsewhere in the Fiscal Manual.*

Duties and Responsibilities

Program Administrator is the Business Manager of Union Grove ISD. The Program Administrator is designated to answer questions, address issues, and oversee the administration of the travel card program. The Program Administrator has a direct relationship with the Bank. All travel card requests must go through the Program Administrator.

Account Managers are the Assistant to the Superintendent and the Accounts Payable Clerk. The Account Manager shall serve as a secondary Program Administrator and assist the Program Administrator in answering questions and ensuring compliance with fiscal guidelines. The Account Manager shall assign the travel cards to travelers and load the travel dates and estimated credit limit based on the approved requisitions. The Account Manager shall also reconcile the monthly statements and contact cardholders, as necessary, to resolve discrepancies and/or disputed charges.

The campus Principal/Administrator is responsible for designating cardholders and for approving travel card receipts of cardholders to ensure they are within District policy. The Principal/Administrator shall also assist in assigning cardholder spending limits and monitoring adherence to travel card regulations. The Principal/Administrator is responsible for retrieving travel cards in the event of termination or change in the employment status of a cardholder under their supervision.

Cardholder

A cardholder is designated by the Principal/Administrator to utilize the travel card for travel related expenses. The cardholder is responsible for following the guidelines in regards to purchases, selection of vendors, security of the card and submission of receipts. **All detailed original receipts must be submitted within five (5) days of the return from the trip.**

Credit Limits

All travel cards have spending limits that are valid only for the days of travel. The limit shall be based on the pre-approved travel expenses. Each cardholder will be given information on the limits of his/her card upon signing for the travel card.

Restricted Vendors

The travel card program will be restricted for use with certain types of suppliers and merchants. If you present your travel card for payment to restricted vendors, the authorization request will be declined. Travel cards **may not** be used to purchase meals.

Issuance of Travel Card

Travel cards will be centrally distributed through the Business Office. Prior to a travel event, the Business Office shall contact the traveler to issue the travel card for all pre-approved, estimated travel expenditures. The traveler will NOT make reservations until the travel card has been issued, and will NOT use personal debit and/or credit card for any reservations.

The traveler shall return the travel card and any original receipts to the Business Office within five (5) days of the return from the trip. The traveler shall sign an Employee Travel Card Agreement every time he/she receives a travel card.

Employee Travel Card Agreement

Travel Card Receipts

Cardholders must obtain a receipt when using the travel card. It is every cardholder's responsibility to ensure there is an original receipt for each purchase. Detailed original receipts must be presented for purchases; the credit card charge slip is not considered adequate documentation.

All detailed original receipts shall be reconciled with monthly statements and filed for audit purposes after the appropriate payments have been made to Texas Bank & Trust. If a receipt is lost or stolen, the cardholder should obtain duplicate copies of the receipts. If a receipt is not submitted to the Business Office within five (5) days of return from the trip, the charges may become the personal responsibility of the cardholder. All reimbursements from cardholders shall be submitted to the Business Office within thirty (30) days.

Lodging, Sales and Use Tax

The District is a tax-exempt entity and does not pay sales tax for school-related expenditures in the State of Texas. The cardholder should present the appropriate tax exemption form when making a school-related purchase.

The traveler must present a Hotel Occupancy Tax Exemption Certificate to the hotel upon registration to avoid state taxes on lodging at the hotel. The District is not exempt from city lodging taxes. The Hotel Occupancy Tax Exemption Certificate does not apply to lodging outside the State of Texas.

The traveler must present a Sales Tax Exemption form to the hotel upon registration to avoid state taxes on parking at the hotel. The Sales Tax exemption form does not apply to lodging outside of the State of Texas.

If the cardholder fails to present a Sales Tax Exemption form and/or Hotel Occupancy Certificate at the time of registration and taxes are charged on the travel card, **the cardholder shall be personally liable for reimbursement of all taxes paid.**

Hotel Occupancy Tax Exemption Form
Sales Tax Exemption Form

Returns, Credits, and Disputed Charges

Should a problem arise with a travel-related charge, every attempt should be made to first resolve the issue directly with the merchant. All credits and/or corrections to charges must be reimbursed by crediting the credit card account. **Cash refunds are prohibited.** Credit receipts, if any, should be submitted in accordance with the policies as stated above.

Security of the Travel Card

The cardholder is responsible for the security of the travel card. The traveler should guard the travel card account number carefully. It should not be posted in a work area or left in a conspicuous place. It should be kept in a secure location. If the traveler loses or forgets to take the travel card during a travel event, **he/she will be required to pay for all approved, travel-related expenditures with his/her own cash or personal credit card.** The District shall reimburse all approved, travel-related expenditures made with personal funds upon receipt of the detailed receipts and Travel Reimbursement Form.

Violations and Consequences

The only person authorized to use the travel card is the cardholder who is issued the travel card. The card is to be used for school business purposes only. The card is not intended for personal use. Personal purchases, if any, shall be considered misappropriation of District funds, a criminal offense, and will be reported to the proper authorities. The card must not be used for other travelers, or non-employee (such as family) expenses.

Inappropriate use of the travel card or failure to abide by the Travel Card Policies and Procedures will result in revocation of the travel card privileges and appropriate disciplinary action, including termination of employment. If an employee's travel card privileges are revoked, the traveler shall pay for all travel- related expenses with his/her own cash or credit card. The travel-related expenses will be reimbursed with an accounts payable check after the trip upon receipt of all detailed receipts and Travel Reimbursement Form.

Lost or Stolen Cards

If a travel card is lost or stolen, immediately contact the Bank's Customer Service at 1-866-317-0355. After contacting the Bank, notify the Program Administrator, the business manager, via email. Prompt action can reduce the District's liability for fraudulent activity.

Example of Acceptable Purchases/Charges

- Hotel charges
- Parking charges
- Transportation charges such as a rental car, taxi, shuttle, etc.

Examples of Unacceptable Purchases/Charges

- Supplies
- Services of any type
- Meals, snacks, etc.
- Computer hardware or software
- Personal items
- Cash advances
- Alcoholic beverages

These examples are for illustration only. When in doubt, please contact the Program Administrator or Account Managers for clarification.

Travel Expense and Reimbursement

Before any travel expenses are incurred by an employee, the employee's supervisor and the business office must give approval.

After approval of the travel event is received, the estimated travel expenditures shall be entered into the TxEIS Finance Requisition System. Funds must be available and encumbered for all estimated expenditures. Typically, several requisitions would be entered to encumber funds for student meals, lodging, registration, transportation and other expenses to the respective payee.

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts approved by the Board of Trustees and in accordance with administrative regulations, and subject to state or federal limits.

The current staff travel rates shall be in accordance with the rates set by the district and the Current Mileage and Travel Reimbursement Rates Applicable to State and Federal Grants as published by TEA. Specifically, the domestic maximum per diem rates for travel with state and federal grants shall be limited to the rates as listed on the General Services Administration (GSA) website. If the local rates set by the district exceed the state and federal grant per diems, the excess travel costs shall be paid from local funds.

The local staff travel rates are:

$10 for breakfast, $12 for lunch, and $18 for dinner and actual cost for lodging, taking into consideration the per diem rates approved by the U.S. General Services Administration. Mileage shall be reimbursed at the rate of $0.55 per mile (when approved – see below). No advance payments are made for employee meals or travel.

The student travel rates are: $10 per meal and actual cost for lodging, as noted above. When student groups or teams advance to post-district competition, student meals will be paid at the staff meal rates. Advance payments will be processed for student meals when traveling. A signed student sheet must be

returned to the business office for all student travel money given to the students.

Reimbursement for meal expenses shall include the cost of the food and applicable taxes; no gratuity shall be reimbursed. Itemized receipts must be submitted with the other required documentation.

Reimbursement for meals is paid when travel requires an overnight stay, or travel involving students which does not require an overnight stay. In order for meal reimbursement to be considered for non-overnight travel, the trip must involve students AND must be for more than six consecutive hours. The cost of meals for travel lasting less than six consecutive hours is not allowable.

To be eligible for reimbursement for breakfast expenses, the employee shall be required to leave for his or her destination prior to 7:00 a.m. To be eligible for reimbursement for lunch expenses, the employee shall be required to leave for his or her destination prior to 12:00 p.m. To be eligible for reimbursement for dinner expenses, the employee shall be required to arrive home after 7:00 p.m. An employee shall not be eligible for reimbursement of meals included in the hotel package and/or conference registration.

Reimbursement will not be allowed for alcoholic beverages, spouse and/or family travel expenses, tips and gratuities, entertainment, or laundry service.

School vehicles will be used for travel. Mileage will not be reimbursed for travel when a school vehicle is available, unless authorized and approved by the business manager and/or superintendent. When two or more employees are attending an event, coordination shall occur. Mileage reimbursement will only apply to the number of vehicles required to meet a four person per car ratio, if necessary, due to unavailability of a school vehicle. A copy of a computer generated map with the mileage must be attached to the reimbursement forms to receive mileage reimbursement.

The maximum reimbursement per night for lodging expenses shall be in accordance with the comptroller's Domestic Per Diem Rates chart for state employees. A copy of this chart can be found on the District's website under faculty links/forms. Any lodging accommodations at a higher rate shall require approval from the Superintendent prior to registering or making travel arrangements.

The Travel Reimbursement Report shall be submitted within 10 days after the return of the traveler. All actual travel expenses shall be recorded on the settlement form, with receipts for all expenses except mileage. Itemized meal receipts **are** required. See Policy DEE Local for all relevant information regarding travel expenses and reimbursement.

The UGISD fiscal year ends on August 31st of each year. All travel reimbursement forms must be submitted for payment prior to the fiscal year end. If travel is conducted on August 31st, reimbursement must be submitted on the first workday after the trip. Once the fiscal year has been closed, reimbursement for the prior fiscal year will NOT be paid.

The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that all travel expenditures are in compliance with state and federal guidelines. The guidelines may be found at the TEA website.

Travel Reimbursement Form
UGISD Board Policy DEE(Local)
GSA FY 2026 Per Diem

Vendors

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

Requests to add new vendors shall be forwarded to the Accounts Payable Clerk.

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

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

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

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

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

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

APPENDICES

Forms and Information Referenced in Fiscal Manual

UNION GROVE INDEPENDENT SCHOOL DISTRICT
MEMORANDUM

TO: STUDENT ACTIVITY SPONSOR
FROM: TERRI WOODFIN
DATE: 8/07/2026
RE: **STUDENT ACTIVITY ACCOUNTS**

Attached for your information are copies of the local board policy on student activity funds. The sponsor will be responsible for a detailed account of receipts/disbursements, but a general journal will be kept by this office for audit purposes. Your records may be requested at audit time, so be sure you keep a good "paper trail"!

All sponsors have been issued a locked bank bag. The sponsor and the bank are the only ones with a key. Procedures for taking and turning in Activity Account monies are as follows.

All monies collected for student activities should be brought to the superintendent's office for deposit in the **locked bag**. **DO NOT SEND STUDENTS WITH MONEY. ALL DEPOSITS MUST BE IN THE SUPERINTENDENT'S OFFICE BY 2:00 P.M. FOR DEPOSIT.** When you deposit money, write a brief description on the copy that you provide for documentation (i.e., Fundraisers, deposits for student supplies, concession monies, etc.…). Please put loose coins in a small bag, or envelope. **DO NOT WRAP COINS IN TAPE.** Ones should be wrapped in fifty dollar increments with the bank provided wrappers. We also have wrappers for large dollars amounts as needed. If you need either of these, please let me know.

When ordering, complete a paper requisition and get prior approval/signature from your principal, or the Athletic Director (Athletic Accounts Only). On the requisition for activity accounts, at the bottom below Purchase Order No., write **ACTIVITY FUND - ACCOUNT NAME, (i.e., Athletics, etc.…)**. When you receive approval from your principal/athletic director, bring or send your Purchase Order to the Administration office. Please indicate whether you need this faxed (Provide Number), emailed or mailed, or need a check given back to you.

We will not reimburse taxes **paid on items that have been purchased through the Activity Accounts. The School district is a tax exempt entity. Please have a tax exempt form with you when you are purchasing materials. Forms are available at the Business office.**

ALL ACTIVITY ACCOUNTS MUST USE AN APPROVED VENDOR. WE WILL NOT REIMBURSE MONIES FOR PURCHASES FROM AN UN-APPROVED VENDOR – PER UNION GROVE ISD FISCAL MANUAL.

Please try to submit your requisitions one week before needed. I know extenuating circumstances and emergencies come up and I will work with you in any way that I can, but this will help just in case I have to be out of the office.

GUIDELINES FOR UNION GROVE ISD ACTIVITY ACCOUNTS

1. Before a fundraiser begins, please complete a fundraising form to let the Administration Office know that you will be conducting a fundraiser. This form must be approved by the campus principal, and the superintendent. A copy will be returned to you with the approval or denial reasons. . **THE USE OF CASH APP, VENMO, ZELLE ETC... OR ANY OTHER ELEXTRONIC FUNDRAISING TOOL WILL NOT BE ALLOWED BY ANY SPONSORS WHO ARE RAISING FUNDS FOR THE SCHOOL.**

2. There should not be any deposits left over the weekend in your classrooms. If at all possible bring the deposits daily. There is a safe in the High School file room in case of an emergency. Please bring all deposits to the Administration Office by Friday afternoon if not before. Money has been stolen before, so don't think that it won't happen to you.

3. Please complete all receipts in triplicate. (Receipt books are available at the Admin. Office)
   a. **White copy – give this to the individual paying for the merchandise, etc.…**
   b. **Yellow copy – Goes with the copy of your deposit for documentation.**
   c. **Pink copy – Stays in the receipt book for your documentation.**

4. Please put the deposit in the locked bag with *the **white and pink copy*** of the deposit slips. The Yellow slip will stay with you for your documentation. Please mark your deposit slip with the activity account that it needs to be deposited into on the left corner of the deposit slip. **Make a copy** of the deposit slip and attach the yellow copies of the receipts that you gave to the customer. (DO NOT PUT THESE IN THE BAG). If you are depositing cash money, **please have at least two individuals sign on the documentation sheet and date it.** All checks should be stamped on the back for deposit.
   YOU MUST PROVIDE DOCUMENTATION FOR ALL DEPOSITS.

5. If you are selling items that would take too long to write receipts for every little thing, please just create a spread sheet with the total number of items to begin with and the ending total, **CHECK/CASH – TOTALS MUST MATCH YOUR DEPOSIT**. If you need help, please call me, and I will be glad to assist you.

6. Every year we are audited. The auditor may or may not ask for your receipt books for the year. Please have these readily available in case they are asked for by the auditor.

7. **SELLING ITEMS FROM YOUR ACTIVITY ACCOUNT**:

   1. You must buy the raw materials from your activity account, **NOT BUDGET.**
   2. You must collect taxes (.675%) from the monies that you collect unless the buyer is a tax-exempt entity. We must have their paperwork on file to prove that they are tax exempt.
   3. All profits/proceeds must be deposited back into your Activity Account.

   **If you have questions, please call me at ext. 400 or e-mail me. Thanks Terri

ACTIVITY REQUIREMENTS 2026-2027

Printed Name	Activity Account
I have read and understand the Activity account guidelines	Date



FUND RAISING APPLICATION

$ Student clubs or classes, outside organizations, and/or parent groups may occasionally be permitted to conduct fund-raising drives for approved school purposes.

$ An application for permission must be made to the principal at least 10 school days before the event.

$ Except as approved by the administration, fund raising is not permitted on school property.

Name of organization making request: _____

Date(s) for fund raiser: _____

Purpose of fund raiser:_____
_____
_____
_____

What are you doing to raise the monies? _____
_____
_____
_____

Funds will be deposited in: _____

Sponsor's Signature: _____

Campus Principal Approval/Denial: _____

Administration Approval/Denial: _____

Reason Denied: _____

* ***All forms must be turned into the Administration office after approved or denied.***

Union Grove Independent School District
Budget Amendment/Transfer Form

Journal Voucher Number: _____

Campus or Department: _____ **Date:** _____

Budget Code										
Fund	Fnc	Obj	SO	Org	Yr	Pr	DESCRIPTION	Current Budget	Requested Increase/Decrease	Amended/Adjusted Balance
										$0.00
										$0.00
										$0.00
										$0.00
										$0.00
										$0.00
										$0.00
										$0.00

Reason for request: _____

_____

_____

_____ _____ _____

Requestor **Date** **Supervisor** **Date** **Bus. Mgr./Superintendent** **Date**

YOU CANNOT REDUCE A BUDGET BY MORE THAN THE CURRENT ACCOUNT BALANCE AMOUNT

YOU MUST USE WHOLE DOLLAR AMOUNTS

Union Grove Independent School District
Donation Form

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

Type: ( ) Cash/Check ( ) Gift Card ( ) Materials ( ) Equipment

Donor Information:

Donor Name: _____ Organization: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Donated to: _____

Purpose of Donation: _____

Value of Donated Property: $_____

Describe/Itemize Donated Property: _____

Donor Imposed Restrictions, if any: _____

_____ _____
Donor Signature Date

To Be Completed By District Official

Donation approved by: _____ Date: _____
(Superintendent, or Board of Trustees if value equal to or over $1000)

To Be Completed by Business Office

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

[ ] Cash [ ] Check #_____ Deposited to account #: _____

Fixed Asset Tag #: _____ Location: _____

Union Grove JH & HS
Field Trip/Co-Curricular/Extra-Curricular

***This request must be submitted to the principal at least 7-10 prior to the event.**

Sponsor(s): _____Group/Organization: _____

Event Description: _____

- ☐ District
- ☐ Area
- ☐ Regionals
- ☐ State
- ☐ Tournament

The following students need to be released on_____**at**_____**.**
(Date) (Time)

STUDENT NAME	GRADE

Principal signature:_____

SACK LUNCH REQUEST

Date _____

Date Lunches Needed _____

Pick Up Time _____

Campus _____

Sponsor Requesting Meals _____

Activity _____

No. of Meals _____

To be sure to have supplies on hand, we need **at least one week notice**.
Groceries are delivered on Wednesdays.

You must attach a **list of students and staff** who will receive meals.

If you need meals for after school activity, the current price is 3.00 per lunch.

Thank you for letting the cafeteria help you with your activity.
If we can help you with anything else, please feel free to contact us.

High School Manager	ext. - 321
Elementary Manager	ext. - 121

Date Received in Cafeteria _____

This product was funded by USDA.
This institution is an equal opportunity provider.

Change in Fixed Assets / Inventory

Please record any changes to furniture or equipment and return to the business office

one (1) item per page

Name _____

Location _____

(Campus & Room Number)

Please Check One: ☐ Correction ☐ Add/New ☐ Moved ☐ Disposed

Inventory Number _____

Description _____

Method of Acquisition _____

(purchase, Donation, other, etc.)

Date Acquired, Moved, or Disposed _____

Cost or Value _____

Vendor _____

Make & Model _____

Serial Number _____

(if applicable)

Reason for Disposal _____

Method of Disposal _____

Original Location (if applicable)

Name of Faculty or Staff Member _____

Location _____

(Campus & Room Number)

Union Grove ISD

Weekly Time Record

EMPLOYEE_____

Date	Day of Week	Time In	Time Out	Time In	Time Out	Type of Work / Correction Reason
	Monday					
	Tuesday					
	Wednesday					
	Thursday					
	Friday					
	Saturday					
	Sunday					

Employee's Signature:_____ Date:_____

Principal's/Director's Signature:_____ Date:_____

UNION GROVE ISD

P.O. Box 1447
Gladewater, Texas 75647



ATHLETIC WORKER TIME SHEET

NAME: _____

Circle one

GATE	**$8.00/hr**
CLOCK/BOOK	**$8.00/hr**
ANNOUNCER	**$8.00/hr**
COMPUTER SYSTEM	**$8.00/hr**
CLEAN UP CREW	**$15.00/hr**

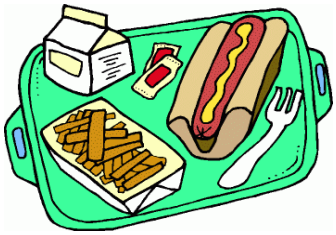
DATE	Event & Campus	IN	OUT	IN	OUT	HOURS WORKED
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
	199-36-6121-00-001-*91000				**TOTAL HOURS**	

WORKER SIGNATURE: _____ **Date** _____

SUPERVISOR SIGNATURE: _____ **Date** _____

UNION GROVE ISD

P.O. Box 1447
Gladewater, Texas 75647



CAFETERIA WORKER TIME SHEET

NAME: _____

Circle one

Basic Open, supervise kitchen, & close	**$10.00/hr**	***199-36-6121-00-001-*91000*** ***199-36-6121-00-041-*91000***
Open, supervise kitchen, serve, and/or help cook, & close	**$12.00/hr**	***199-36-6121-00-001-*91000*** ***199-36-6121-00-041-*91000***
Open, supervise kitchen, serve, and/or help cook, help clean up, & close	**$14.00/hr**	***199-36-6121-00-001-*91000*** ***199-36-6121-00-041-*91000***

DATE	Event & Campus	IN	OUT	IN	OUT	HOURS WORKED
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
		am	*am*	*pm*	*pm*	
					TOTAL HOURS	

EMPLOYEE SIGNATURE: _____ **Date** _____

SUPERVISOR SIGNATURE: _____ **Date** _____

UNION GROVE ISD

P.O. Box 1447
Gladewater, Texas 75647



TRANSPORTATION TIME SHEET

NAME: _____

Circle one

REGULAR ROUTE SUB - BUS	**$30.00**	***199-34-6122.00-999-*99000***
REGULAR ROUTE SUB - Other Vehicle	**$20.00**	***199-34-6122.00-999-*99000***
SPECIAL ED BUS AIDE/Moniter	**$17.50**	***199-34-6122.00-999-*23000***
EXTRA CURRICULAR EVENT	**$8.00**	***199-34-6121-00-999-*99000***

DATE	SUBSITUTED FOR or EVENT	*ABSENCE SLIP*	IN	OUT	IN	OUT	HOURS WORKED	TOTAL TO BE PAID
M			***am***	***am***	***pm***	***pm***		
T			***am***	***am***	***pm***	***pm***		
W			***am***	***am***	***pm***	***pm***		
T			***am***	***am***	***pm***	***pm***		
F			***am***	***am***	***pm***	***pm***		
S			***am***	***am***	***pm***	***pm***		
S			***am***	***am***	***pm***	***pm***		
						TOTAL HOURS		

EMPLOYEE SIGNATURE: _____ **Date** _____

SUPERVISOR SIGNATURE: _____ **Date** _____

Union Grove ISD

Missed Punch Report

EMPLOYEE_____

Date	Day of Week	Time In	Time Out	Time In	Time Out	Type of Work / Correction Reason
	Monday					
	Tuesday					
	Wednesday					
	Thursday					
	Friday					
	Saturday					
	Sunday					

Employee's Signature:_____ Date:_____

Principal's/Director's Signature:_____ Date:_____

UNION GROVE INDEPENDENT SCHOOL DISTRICT

EMPLOYEE ABSENCE & SUBSTITUTE REPORT

NAME

DATE ABSENT

TOTAL DAYS

REASON FOR ABSENCE

LOCAL LEAVE	☐	STATE LEAVE	☐	SCHOOL RELATED	☐
COMP TIME (if applicable)	☐	VACATION (maintenance only)	☐	NON-WORK DAYS (226 Employees)	☐
JURY DUTY (must provide documentation)	☐	OLD STATE LEAVE (if applicable)	☐	ASSAULT LEAVE	☐

SIGNATURE - EMPLOYEE _____ DATE

NAME OF SUBSTITUTE

DATE SUBSTITUTED

FULL DAY ☐

1/2 DAY ☐ AM ☐ PM

TYPE OF SUB ☐ FILL IN FOR STAFF ☐ FLOATER

IF FLOATER, WHAT WERE THEY DOING

SIGNATURE - SUBSTITUTE_____ DATE

SIGNATURE - SUPERVISOR_____ DATE

Union Grove High School

Request for: **SICK - PERSONAL - WORKSHOP - COMP - DAYS**

(Circle One)

NAME _____

DATE OF ABSENCE _____

REASON _____

PREFERENCE OF SUBSTITUTE _____

APPROVED _____ DATE _____

Union Grove Independent School District

11220 Union Grove Rd --- PO Box 1447
Gladewater, TX 75647

Phone: (903) 844-3947
Fax: (903) 845-6178

Purchase Order Number

VENDOR

NOTICE TO VENDORS: **NO BACKORDERS & SHIP COMPLETE**

IN ACCORDANCE WITH LOCAL GOVERNMENT CODE, VENDORS MUST FILE A CONFLICT OF INTEREST QUESTIONNAIRE ANNUALLY. THE FORM CAN BE FOUND AT www.ugisd.org

Ship To:

Name: _____

Campus: _____

11220 Union Grove Rd, Gladewater, TX 75647

Special Instructions:

Bill To:
Union Grove ISD
Attn: Accounts Payable
PO Box 1447
Gladewater, TX 75647

Item No	Quantity	Item Description (Part No., Catalog No., etc)	Unit Price	Total Amount
				-
				-
				-
				-
				-
				-
				-
				-
			TOTAL	-

ORIGINATOR _____ DATE _____

PRINCIPAL OR DIVISION HEAD _____ DATE _____

REQUISITIONER - PLEASE CHECK ONE

- ☐ Return to Originator
- ☐ Email _____
- ☐ Fax _____
- ☐ Check

NOTICE:

This is not a valid purchase order without assigned number and final signature of approval

DATE REQUIRED _____

BELOW THIS LINE FOR ACCOUNTING USE ONLY

FUND	FUNC	OBJECT	SUB OBJ	ORG	PROGRAM		ENCUMBRANCE AMOUNT	INVOICE NUMBER	DISBURSEMENT AMOUNT

FINAL APPROVAL _____ DATE _____

Date: _____/_____/_____

UGISD FACILITY USE REQUEST AND AUTHORIZATION FORM

ORGANIZATION/PERSON REQUESTING USE OF FACILITY

Name/Organization:_____

Address:_____

Zip:_____ Phone:_____

PROPOSED USE OF FACILITY

_____

_____

_____

_____ Will Admission Be Charged: Yes____No____

FACILITY REQUESTED

Name of School or Other Facility:_____

❒ Elem. Cafeteria	❒ Elem. Practice Field #1	❒ HS Cafeteria	❒ Culinary Arts
❒ Elem. Cafeteria Kitchen	❒ Elem. Practice Field #2	❒ HS Cafeteria Kitchen	❒ HS Football Field
❒ Elem. Gymnasium	❒ HS Auditorium	❒ HS Baseball Field	❒ JH Gym - Old
❒ Elem. Auditorium	❒ Band Hall	❒ HS Softball Field	❒ HS Gym - New
❒ Playground	❒ Academic Classrooms	❒ Batting Cages	❒ HS Library
❒ Elem. Other _____	❒JH/HS Other_____	❒ Other _____	

Date:___/___/___ Day of Week: _____ From:_____AM/PM to _____AM/PM

Date:___/___/___ Day of Week: _____ From:_____AM/PM to _____AM/PM

Date:___/___/___ Day of Week: _____ From:_____AM/PM to _____AM/PM

Date:___/___/___ Day of Week: _____ From:_____AM/PM to _____AM/PM

Date:___/___/___ Day of Week: _____ From:_____AM/PM to _____AM/PM

APPROVAL/DENIAL - For Administration Use Only _____

Approval/Denial: _____ Campus Principal

Approval/Denial: _____ Athletic Director

Approval/Denial: _____ Food Service Director

Approval/Denial: _____ Superintendent Date: _____

Reason for denial: _____

Date: _____/_____/_____

++

TERMS AND CONDITIONS APPLICABLE TO THIS AUTHORIZATION

1. Reserved Rights. The use of Union Grove Independent School District ("UGISD") facilities is governed by the UGISD Board Policy GKD (Local). Some of the pertinent provisions of that policy are summarized or restated here. A complete copy of Board Policy GKD (Local) is available on request. The UGISD Board of Trustees reserves the right to refuse approval of, and/or cancel, any requested use of an UGISD facility when it deems such action necessary for the best interests of the District.

2. Indemnification. Applicant, by submitting the Facility Use Request and Authorization Form, agrees to indemnify the UGISD, its Trustees and employees, and any persons whose property may be within the said facility, of and from any and all loss or damage to property caused by any person or persons attending the meeting or function covered by said Form, and of and from any damage or injury sustained by any person arising out of the holding of such meeting or function. Applicant agrees to indemnify, hold harmless and defend the Union Grove Independent School District, its Trustees and employees, of and from any and all claims, suits or actions that may be asserted against any of them, seeking recovery for any injury, damage, or loss, of any nature whatsoever, arising out of or related to Applicant's use of the facility, even if such claimed injury, damage, or loss is attributable, in whole or in part, to the negligence of the UGISD, its Trustees or employees.

3. Insurance. Applicant shall furnish general liability and/or casualty insurance in such amounts as determined by the UGISD Administration Office, when deemed necessary to cover participants and District property associated with the scheduled facility use. Certificates of insurance meeting the minimum requirements determined by the District must be on file with the district prior to use of District facilities.

4. Subleasing. Under no circumstances may District facilities be subleased by Applicant. If the Applicant's requested facility use is approved or authorized, such approval or authorization does not constitute or connote approval or authorization to any applicant or for any function, other than as specifically identified on the Facility Use Request and Authorization Form.

5. Long-Term Contracts. The District reserves the right to require a more formal, separate contractual license agreement for any applicant who plans to use a facility for a time period of greater than one day.

6. Compliance with Applicable Laws. Application agrees to comply with all deferral, state and local non-discrimination laws, including but not limited to the Americans with Disabilities Act (ADA), and that the activities conducted during and in connection with the use of the facility shall in all respects conform to all applicable legal requirements.

7. Payment of Fees: Applicant will pay invoices directly to the UGISD Administration Office. No payments are to be made directly at school sites or to any other District employees, including custodial and food service personnel.

I hereby agree to the terms listed above: _____

Signature of person requesting facility

_____

Printed name of person requesting facility

Date: _____

*Fees will be assessed when the request is returned to the superintendent for approval. A copy of the approved request with any fees charged will be forwarded to the person(s) requesting the facility. UGISD will send and invoice for workers. Please make all checks payable to Union Grove ISD. The following regulations shall apply for use of District facilities:

_____	Basic open and closing of any facility	$10.00 per hour
_____	Open, supervise, kitchen, serve and/or help cook, and close	$12.00 per hour
_____	Open, supervise kitchen, serve and/or help cook, help clean-up, and close	$14.00 per hour

+ Payroll Taxes: currently 15.726%; Subject to change

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

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

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

Seller: _____

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

Description of items to be purchased or on the attached order or invoice:

_____
_____
_____
_____
_____
_____

Purchaser claims this exemption for the following reason:

_____
_____
_____
_____
_____
_____

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

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

Purchaser	Title	Date
sign here ▶		

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 <u>not</u> send the completed certificate to the Comptroller of Public Accounts.

PO #_____

UNION GROVE I.S.D.
EMPLOYEE TRAVEL CARD AGREEMENT

I, _____ , hereby request a Union Grove ISD Travel Card. As a cardholder, I have read, understand, and agree to comply with the Union Grove ISD Travel Card Policies and Procedures, as stated in the Union Grove ISD Fiscal Manual. I fully understand that misuse or abuse of the travel card will result in revocation of the card and appropriate disciplinary action, which may include termination of my employment. I also agree to attend training on the use of this card as prescribed by the Program Administrator.

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

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

- State hotel taxes for lodging within the state of Texas
- Meals and tips, or
- Any other expense prohibited in the district's travel guidelines

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

I agree to submit the travel card to the appropriate business office personnel upon return from my business travel.

I agree to submit proper documentation (detailed original receipts) with my Travel Reimbursement Form within five (5) days after returning from my business travel.

I agree to pay the difference between the GSA rate (per diem) plus taxes and the hotel rate plus taxes if the hotel rate is more than the per diem.

I agree to contact the hotel and accept full responsibility if I used my personal credit card to make reservations and my card is charged at checkout.

I agree that if the travel card is lost or stolen, I will immediately notify Texas Bank & Trust at 1-800-317-0355 and the Program Administrator, Kelly Klein, at kleink@ugisd.org, verbally and in writing. In case of emergency or card denial, please call Kelly Klein at 903-402-9719.

Travel Card Number (last 4 digits): _____

- ☐ **Room Rate less than Per Diem Rate**
- ☐ **Room Rate Greater than Per Diem Rate**

  Per Diem Total $_____ Hotel Total $_____ Difference $_____

_____
Date

_____ _____
Employee Signature Travel Card Administrator/Account Manager

12-302 (Rev.2-17/19)

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	Exempt entity status *(Religious, charitable, educational, governmental)*
UNION GROVE ISD	**EDUCATIONAL**
Address of exempt organization *(Street and number)*	
11220 UNION GROVE ROAD	
City, State, ZIP code	
GLADEWATER, TX 75647	

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 *(Type or print)*	Hotel name

Guest signature	Date
sign here ▶	

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.

UNION GROVE INDEPENDENT SCHOOL DISTRICT
TRAVEL& EXPENSE REIMBURSEMENT REPORT

Name: _____ Campus/Department: _____

Conference/Function: _____ Location: _____

Departure: _____ Return: _____

(date) (time) (date) (time)

_____

_____

_____

_____

Account Number(s)

MUST ATTACH DOCUMENTATION FOR CONFERENCE/FUNCTION ATTENDED AND REQUESTING REIMBURSEMENT FOR TRAVEL.

ACTUAL EXPENDITURES

REGISTRATION: Registration Paid _____

TRANSPORTATION

Mileage: _____ miles @ $0.55/mile _____

• Electronic mapping source (such as that on http://www.mapquest.com/ or any other online mapping service). The traveler must print out the driving directions provided by the site and attach them to the travel voucher.

Parking Lot Fees _____

Gasoline (if using school vehicle) _____

Total Transportation _____

Must attach itemized meal receipts clearly marked Breakfast/Lunch/Dinner on each receipt.

MEALS (Must be overnight travel or accompanying students).

Date:							
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Breakfast ($10)							
Lunch ($12)							
Dinner ($18)							

Total Meals _____

Miscellaneous Must attach receipt

Name of Store/Vendor	Dates	Amount

Total Misc. _____

_____

Signature of Employee Date

TOTAL EXPENSES _____

_____

Signature of Principal/Supervisor Date

U.S. General Services Administration

FY 2027 per diem rates for Texas

Daily lodging rates (excluding taxes) | October 2026 - September 2027

Primary destination	County	2026 Oct	Nov	Dec	2027 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Standard Rate	Applies for all locations without specified rates	$113	$113	$113	$113	$113	$113	$113	$113	$113	$113	$113	$113
Arlington / Fort Worth / Grapevine	Tarrant / City of Grapevine	$192	$192	$192	$192	$192	$192	$192	$192	$192	$192	$192	$192
Austin	Travis	$184	$184	$184	$184	$184	$184	$184	$184	$184	$184	$184	$184
Big Spring	Howard	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133
Dallas	Dallas	$184	$184	$184	$184	$184	$184	$184	$184	$184	$184	$184	$184
Galveston	Galveston	$116	$116	$116	$116	$116	$116	$116	$116	$154	$154	$116	$116
Houston	Montgomery / Fort Bend / Harris	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133
Midland / Odessa	Midland / Andrews / Ector / Martin	$136	$136	$136	$136	$136	$136	$136	$136	$136	$136	$136	$136
Pecos	Reeves	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125	$125
Plano	Collin	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133	$133
San Antonio	Bexar	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149	$149
South Padre Island	Cameron	$123	$123	$123	$123	$123	$140	$140	$140	$160	$160	$123	$123

COMPENSATION AND BENEFITS
EXPENSE REIMBURSEMENT

DEE
(LOCAL)

PRIOR APPROVAL REQUIRED	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.
DOCUMENTATION REQUIRED	For any allowable expense incurred, the employee shall submit a statement, with receipts to the extent feasible, documenting actual expenses.