

# **Lago Vista ISD**



## **Activity Account Manual 2016 - 2017**

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## Introduction

This Activity Account Manual has been prepared to provide general information to campus principals, activity account sponsors, and student club officers about managing activity accounts. Additional information may be available within the district’s Board Policies, Fiscal Manual, Administrative Procedures, or other web resources.

HB 3646, 81st Regular Legislative session, requires school districts to adopt a policy governing the expenditure of local funds from vending machines, rentals, gate receipts, or other local sources of revenue over which the district has direct control. The policy must require discretionary expenditures of local funds to be related to the district’s educational purpose and provide a commensurate benefit to the district or its students and meet the standards of Section 52, Article III, of the Texas Constitution regarding expenditure of public funds. The Lago Vista ISD School Board of Trustees adopted policy CFD Local in response to this legislative change.

The Financial Accountability System Resource Guide (FASRG) has been used as a resource to compile this Activity Account Manual.

The District manages both Campus and Student Activity Accounts through a centralized system. All deposits and disbursements are managed by the business department.

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

## Business Office Staff

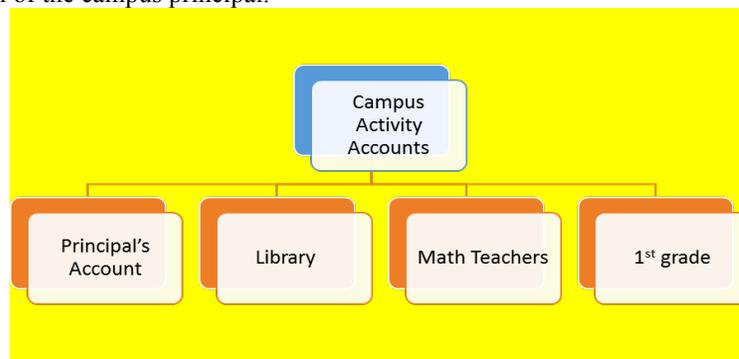
Melissa Lafferty	Chief Financial Officer	Extension 1502
Jason Stoner	Accounts Payable/Receivable	Extension 1504
Tyra Becker	HS Registrar, Activity Accounts	Extension 5503

## Business Office Mission Statement

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

## Activity Funds (Campus) – Fund 461

Campus activity funds (**Fund 461**) are school funds managed under the direction of the campus principal. These funds shall be referred to as “the Campus Activity Funds”. There may be multiple sub-accounts within the Campus Activity Fund such as the Principals’ Account, Library Account, 2<sup>nd</sup> grade teachers, etc. Sub-accounts within the Campus Activity Fund are not student club or organization funds. The funds raised within the sub-accounts shall be used to benefit that respective activity under the direction of the teacher who oversees the account, subject to the approval of the campus principal.



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

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc.

Allowable

- Field trip fees
- Training/meeting refreshments
- Awards/incentives such as perfect attendance, academic awards, etc.
- General office and classroom supplies to supplement General Fund/Operating

Non-Allowable

- Alcohol
- Individual gifts to a specific student or staff member

Campus Activity Funds shall not be used for “gifts” to students and/or staff and shall comply with the [Incentive Guidelines](#). General Funds (Fund 199/Operating) and/or resources purchased with the General Fund shall not be used to generate activity funds. Campus staff (administrative/support) shall not perform Campus Activity Fund activities during the academic day that may incur additional cost from the General Fund such as hiring of a substitute or other additional staff. Giving of staff time to generate Campus Activity Funds shall be voluntary. Giving of staff time to generate activity funds shall be voluntary.

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

A purchase order is required for all campus activity fund expenditures. The primary Campus Activity Account (461-36-6399-XX-XXX-X99000) shall be used for campus-level purchases made by the campus principal. In addition, multiple campus activity accounts may be created segregate funds by purpose.

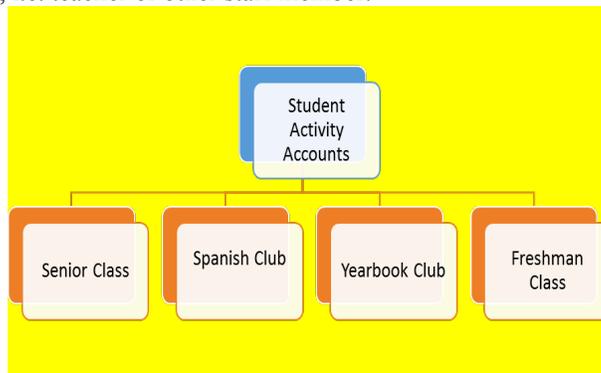
A list of the Campus Activity Funds by campus is attached in the **Exhibit Section**.

**Activity Accounts (Student Organizations and Faculty Funds) – Fund 865**

Student and Faculty activity funds (**Fund 865**) are held in a trustee capacity by the school and they consist of funds that are the property of students or others. These funds are not campus funds, but rather trust funds belonging to the students. The funds may be used in any manner to benefit the students subject to the oversight and approval of the campus principal as “trustee” over the funds.

Student Organizations

Student clubs and organizations shall be defined as a student-led groups with formation documents, by-laws, and elected officers. All student clubs and organizations shall function under the sponsorship of a campus staff member, i.e. teacher or other staff member.



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

the benefit of students. Students shall make decisions regarding the expenditure of club funds. The expenditure of these funds shall be based on documented student action as evidenced by club/organization resolutions, meeting minutes, etc. Typical uses include travel, awards, banquets, supplies, etc.

#### Allowable

- a. Student trip related expenses such as meals, entry fees, lodging, transportation, etc.
- b. Awards/incentives
- c. Club supplies
- d. Equipment, but it must be donated to the campus
- e. Rentals such as vehicles, equipment, etc.
- f. Contracted services such as printing, DJ services, motivational speaker, photographer, etc.\*

\*Contracted services must be in accordance with IRS regulations as they relate to Form 1099 issuance.

#### Non-Allowable

Alcohol

Individual gifts to a specific student or staff member

The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training will be scheduled to assist the organization sponsors in managing their respective student activity account(s). All expenditures and payments to vendors shall be centralized through the district's business office.

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). A Fundraising/Sales Activity Application should be submitted to the campus principal in advance of the scheduled activity. In addition, at the end of the fund raising activity, a Fund Raising Recap (Profit Loss Statement) should be filed with the principal. Activity funds may be audited and must adhere to accepted business practices.

To establish an activity account, an organization should have an approved constitution and elected officers. A request to establish a new student activity account must be submitted by the campus principal prior to allowing the sponsor or students to raise funds.

Since Student Activity Accounts are trust funds that the campus manages on behalf of the student, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of five (5) years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the Campus Principal, as part of the closeout procedures, shall collect all club records for storage on the campus for one year, then at the records retention center for the rest of the archival period of time. Receipt books shall be issued to staff members at the beginning of each fiscal year.

### **Hospitality/Sunshine Faculty Funds**

Campuses may establish a staff account (Hospitality or Sunshine) with voluntary donations from staff. These funds are not belonging to the faculty. The funds may be used in any manner to benefit the faculty at the direction of the Hospitality/Sunshine Committee subject to the oversight and approval of the campus principal.

Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. **No fundraising activities shall be allowed in a Hospitality/Sunshine Fund.**

According to the FASRG, if funds are received from teachers or other employees as contributions to a "flower fund" or "hospitality fund" those funds would be categorized and accounted.

### **Cash Management**

All cash and checks shall be deposited to the campus secretary/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.** The campus 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. A LVISD Activity Account form should be included with all deposits.

Receipts shall be issued for all money transactions. The example below illustrates the flow of money and proper receipting when a student pays for a yearbook:

- Student pays for a yearbook
- Yearbook Sponsor issues a receipt to the student (white top copy)
- Yearbook Sponsor submits a copy of the receipt (middle copy) to the campus secretary
- Campus Secretary issues a receipt to the Yearbook Sponsor (white top copy)
- Campus Secretary submits a copy of the receipt (middle copy) and an Activity Account form to the District’s Accounts Payable/Receivable Clerk.
- District Accounts Receivable Clerk prepares a bank deposit slip for delivery to the bank. At the High School, the Activity Accounts Clerk will prepare a bank deposit slip and deliver to the bank.
- All bank deposit validation receipts are returned to Central Administration Accounts Receivable.
- Accounts Receivable clerk posts the deposit to the appropriate account (Yearbook account)

If this chain of money movement is “broken”, an audit exception could result. The flow of money and the receipts must support all money collected and deposited. All receipts issued shall follow the following guidelines:

- An official receipt book with pre-numbered, bound receipts in triplicate
- Both the sponsor and secretary/bookkeeper should be present when the money is counted & receipted
- A copy of the receipt must be given to the person paying (sponsor)
- A copy of the receipt must remain in the receipt book
- A copy of the receipt should be attached to the deposit documentation
- Receipts should not be altered
- Voided receipts (white original copy) must be re-attached to the receipt book
- Receipts are not to be pre-dated or pre-signed
- Receipt numbers must be used consecutively

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

### Check Processing

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday afternoon of each week. At times, checks may be processed earlier or later in the week, due to holidays, staff work schedules or unforeseen events. All Activity Account check requests shall be approved by the appropriate principal or administrator and submitted to the Accounts Payable Clerk by 12:00 noon on Tuesdays, including all supporting documentation. 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.

State law, Texas Prompt Payment Act, requires that the business office pay all invoices within 30 days of the receipt of the good and/or services or the invoice date, whichever is later. Incorrect and incomplete invoices shall be disputed in writing within ten (10) days. To avoid penalty and interest charges, all invoices shall be submitted to the Accounting Specialist on a timely basis for payment. Vendor provided discounts, such as net 10, shall be taken as appropriate.

Checks not cashed by the expiration date (90 days from date of issue) will be voided. A new check will be reissued if the payee is located and requests a reissue.

### **Consultants or Contracted Services**

Consultants (Independent Contractors) are non-employees who are contracted to perform a personal or professional service such as DJ services, alterations, repairs, etc. A Consultant Service Contract and Contract Transmittal Form are required for every contractor. The Superintendent is the only individual authorized to sign contracts on behalf of the district. An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement. Contracts that exceed \$50,000 shall be approved by the Superintendent and the Board of Trustees.

Please follow these procedures when submitting a Consultant Service Contract:

- Submit a completed Transmittal Form and Consultant Service Contract form to the Executive Director of Finance for review. The Executive Director of Finance will forward to the Superintendent.
- Obtain the following documents from the consultant:
  - A Vendor Application Form
  - A completed W-9 form
  - Conflict of Interest Questionnaire
  - A Felony Conviction Form
  - If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.

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 "Lago Vista ISD" as additional insured.

### **Contracts and Service Agreements**

All contracts for rentals, yearbook orders, 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 shall be approved by the Superintendent and Board of Trustees.

### **Credit Cards**

The district utilizes several credit cards for purchasing of food, supplies, and equipment. Activity account expenditures may be made with district credit cards subject to the following. Credit purchases must be pre-approved on a purchase order. All credit receipts (detailed, itemized) shall be submitted to the business office within 5 days of purchase to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges will be posted to the campus' activity account until receipt of the supporting documentation. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis. Violations of the credit card usage procedures may result in disciplinary action, up to and including termination of employment.

### **Donations and Gifts**

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

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

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$500. In addition, the equipment shall be added to the district inventory.

All donations shall be approved by the School Board; Donations of a lesser value shall be approved by the Superintendent. All donations for technology equipment shall be approved by the Technology Director, the Superintendent and the School Board.

District funds may not be donated to another entity; therefore, donations are not allowed from the Campus Activity funds. Student Clubs may donate their funds to other entities, such as Red Cross, March of Dimes, etc.

Campus Activity Funds may not be donated to another entity. Student Activity Funds may be donated to other entities, such as Red Cross, March of Dimes, etc. The student group shall document the approval to donate funds on meeting minutes and provide the minutes to the campus business office.

District staff shall not utilize an external donor website to seek donations for the district or a campus without the written authorization from the Superintendent. Donor websites shall not be established by the district for the personal benefit of a staff member or student. If a district staff member or student establishes a personal donor webpage, the webpage link may be distributed via campus email to all staff and/or students with the written authorization from the Superintendent.

Student activity clubs and organizations may utilize external donor websites to seek donations for their club or organization with the written authorization from the campus principal and superintendent.

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

### **Fiscal Year**

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

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

### **Fixed Assets & Inventory**

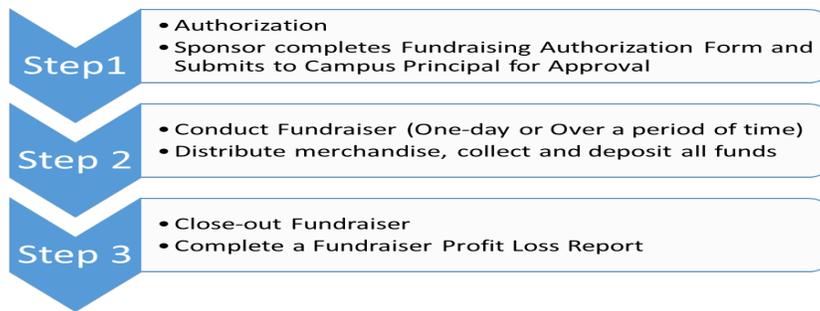
All fixed assets and inventory [equipment] purchased with Campus or Student Activity funds become the property of Lago Vista ISD. All assets and inventory shall be tagged and tracked in accordance with the district's fixed asset procedures.

### **Fundraisers**

Fund-raising activities by student groups and/or for school sponsored projects shall be allowed, with prior administrative approval and under the supervision of the project sponsor.

All fund-raising projects shall be subject to the approval of the principal. Generation of student activity funds shall not in any way compete with the National School Lunch Program (NSLP). The Fund Raising/Sales Activity Application form shall be completed by the Club Sponsor and submitted to the Campus Principal for approval. The secretary/bookkeeper shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis.

A fundraising flowchart is depicted below:



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. The merchandise distribution log should reconcile with the corresponding invoice and/or packing list. For example, if an invoice reflects that 200 yearbooks were purchased from a vendor and receipts reflect that 180 yearbooks were sold, there must be a total of 20 yearbooks on hand at the end of the fundraiser.

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

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

### Gift Cards

Campus Activity and Student Activity funds shall not be used to purchase gift cards that will be issued to staff. Gift cards, in any amount, are taxable to the employee and must be processed through the employee's paycheck and included on the employee's annual tax statement (Form W-2).

Gift cards donated to the district by outside sources are also taxable to the employee according to IRS regulations.

Hospitality funds may be used to purchase gift cards. These funds belong to the staff and may be used in any appropriate manner, including the purchase and issuance of gift cards.

### Individual Student Accounts

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.

### 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 a campus or department, the invoice(s) must be signed (if the goods/services were received) and forwarded to the business office for payment.

Texas law, Texas Prompt Payment Act, requires that all invoices be paid to vendors within 30 days of receipt of the goods/services and/or the invoice, whichever is later. If the business office fails to pay promptly, the vendor can assess penalty interest charges. **If a staff member directly receives an invoice and/or packing list and neglects to submit on a timely basis, he/she may be held personally liable for the penalty interest charges.**

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

### **Payroll Expenditures from Activity Funds**

All Lago Vista ISD employees shall be paid for all work performed through the Payroll system. At no time shall a district employee be paid directly from an activity account, or with cash. Activity funds shall not be used to pay district staff directly and/or reimburse payroll expenditures.

### **Purchasing Deadlines**

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for supplies and equipment shall be May 1<sup>st</sup>. Purchasing documents for services and travel should be submitted by August 1<sup>st</sup>. At times, the purchasing deadlines for Campus and Student Activity Funds may be extended to support campus or organization activities.

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

When food and non-food items are utilized for faculty, site-based meetings, etc., the expense shall be coded to the Campus Activity Account (Fund 461). All other uses, such as professional development, should be coded to the appropriate account code.

Food and non-food purchases for staff campus celebrations, such as holidays, birthdays, or other events shall be paid from the Hospitality and/or Sunshine Accounts.

### **Purchase Requisition and Order Forms**

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the TXEIS Requisition system by the requesting campus or department and submitted to the business office for approval of a purchase order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Budget codes must be noted on all requisitions.

After the requisitions pass all electronic approval paths, the purchase order form is automatically numbered for audit tracking purposes. No employee shall order or receive goods without an approved purchase order. A system requisition cannot be used to place an order without written permission from the Assistant Superintendent or Superintendent. All purchase orders are mailed, emailed or faxed to vendors by the business office or the appropriate campus personnel. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

### **Purchasing Laws**

The Texas Education Code (TEC) addresses the requirement to competitively procure 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, in the aggregate, over a 12-month period. 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 department well in advance of the need for the goods or services. The competitive procurement process may take approximately 2 to 3 months, from specification development to School Board approval of a contract.

The purchasing laws apply to all purchases with Campus Activity funds, but do not apply to the purchases with Student Activity funds.

**Staff members shall not use their personal funds or credit card to make purchases. Unauthorized purchases shall not be subject to reimbursement with campus funds.**

### **Raffles**

School districts are not allowed to conduct raffles. Attorney General Opinion JM-1176 ruled that independent school districts are not qualified to hold charitable raffles. An unauthorized raffle is considered gambling under the Texas Penal Code – Class C Misdemeanor.

### **Receiving of Goods**

The district utilizes a centralized receiving system – all goods must be delivered to the Administration Building. A copy of every purchase order for goods (supplies/equipment) will be forwarded to the receiving clerk. Upon receipt of the goods, all items that require an inventory or fixed asset tag will be tagged [by the receiving clerk] before delivery to the appropriate campus/department. 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 receive authorization to pick-up goods directly from a vendor shall submit written confirmation of receipt to the receiving clerk.

### **Returned Checks**

All returned checks shall be deducted from the appropriate activity account balance until the outstanding amounts have been collected from the payee. To minimize returned checks, all checks accepted must have the proper identification of the payee, such as name, address, driver’s license number, and phone number. Paytek Solutions notifies the maker of checks that are returned by the depository bank.

All makers of returned checks will be charged a fee by Paytek Solutions. The district shall reserve the right to reject future checks from makers of returned checks.

### **Roles and Responsibilities**

#### **Club Sponsor**

- Attends annual training
- Maintains records
- Deposits funds collected on a daily basis
- Submits Requests to Conduct Fundraiser forms as required
- Completes a Fund Raiser Profit/Loss Report for every fundraiser
- Reconciles the activity account to finance reports monthly
- Signs a Responsibility Affidavit

#### **Campus Secretary/Bookkeeper**

- Monitors approved fundraising activities and submission of funds
- Receives, counts, and receipts all funds
- Assists sponsors
- Informs Principal of problems and concerns

#### **Campus Principal [Ultimate responsibility for Activity Funds]**

- Approval of all campus and student activity fund transactions
- Safekeeping of money on campus
- Proper accounting and administration of all activity funds
- Approval of disbursements in accordance with the procedures manual.

### **Sales Tax Exemption Form**

The Sales Tax Exemption form shall be used for school-related purchases only, such as instructional supplies, custodial supplies, general equipment, etc. only. Purchase of personal items or items that will provide a private benefit for staff or students are not eligible for the sales tax exemption. For example, all purchases made through the Hospitality/Sunshine accounts, such as flowers, birthday cards, decorations, food and non-food items, etc., shall be subject to sales tax since the funds belong to the staff and not the campus. Another example shall include personal clothing and/or shoes purchased by students that they will retain ownership.

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

Misuse of the exemption form for personal purchases constitutes a misdemeanor.

### **Student Trips**

All student trips shall be submitted to the appropriate administrator for approval. The final approval will rest with the Superintendent. A purchase order shall be submitted for admission fees, meals, etc., if any. In addition, sponsors of approved field trips shall notify the Food Service Director.

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be provided on the request. If the requestor will be driving a district-owned vehicle, he/she must be an employee of the District. The Club Sponsor shall follow all Travel Guidelines in requesting travel funds for student trips.

### **Transfers between Activity Accounts**

Funds may be transferred between Campus Activity Funds at the discretion of the campus principal. Transfer of funds between Student Activity Funds shall be approved by the members of the student clubs, the club sponsors and the campus principal. It is recommended that transfers between accounts be settled up prior to the end of the school year.

**If a student organization ceases to function or exist, the unexpended funds of the organization shall be credited to the Campus Activity Account, Principal's Account.**

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

Campus Activity funds shall not be used to pay for professional development activities. All professional development expenses shall be paid from the General Fund or other available funds subject to the District's Travel Guidelines.

Student Activity funds may be used to pay for student and travel expenses for organization/club-related expenses, such as Student Council, Spanish Club, etc. The District's Travel Guidelines shall be adhered to in requesting funds for travel expenses. Travel expenses may include registration fees, meals, mileage, lodging, and transportation costs.

Both Campus and Student Activity funds may be used to purchase on-site or off-site group meals for staff or students, as appropriate.

### **Vendors**

Purchases from vendors that operate on a cash basis (do not accept purchase orders) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available from the business department. 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 submitted to Accounts Payable which will in turn ask the vendor for forms such as: W-9 Form, Felony Conviction form and Conflict of Interest Questionnaire (CIQ).