

Dublin ISD



Fiscal Manual **(Fiscal Guide for District Staff)** **2025-2026**

Board Approved June 23, 2025

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Introduction

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

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

Business Office Staff

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

Mrs. Melissa Summers, Superintendent
254-445-3341 ext 1000
rschneider@dublinisd.us

Patricia Thornton, Director of Curriculum
254-445-3341 ext 1010
vstone@dublinisd.us

Ginny Mosier, Accounts Payable
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Kassie Eads, Business Manager
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Business Office Mission Statement

The Mission of the Dublin Independent School District is Preparing today's students for tomorrow's world.

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

Accounting Code Structure

The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure. Use of the appropriate accounting code structure is mandatory. The code structure is available on the TEA website at www.tea.state.tx.us.

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.

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The Code Structure

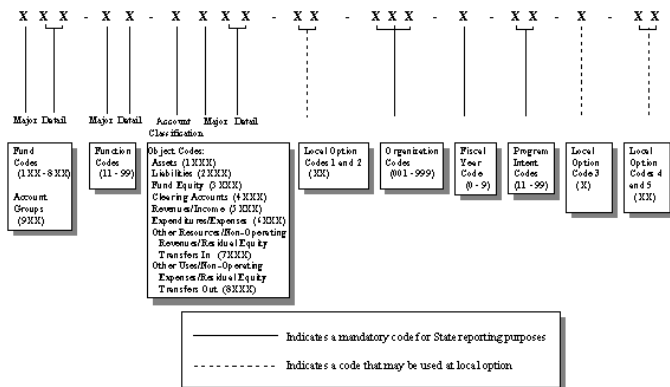


Exhibit #29 (FAR: 1.4.1 Overview of Account Codes)

Activity Funds (Campus or Department) – Fund 865

Campus activity funds (under the control of the principal) shall be collected, receipted, and deposited to the bank on a weekly basis. Refer to cash/check handling procedures.

Campus activity funds are managed using both a centralized or decentralized system. All expenditures go through the district business office. All deposits are made at the campus or department level to the bank.

Campus activity funds shall be primarily used to benefit 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/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 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.

Campuses may establish a staff accounts (Flower Fund) with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 865).

Student Organizations –Fund 865

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited to the bank by Friday of each week. Refer to the cash/check handling procedures. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] or on the Dublin ISD Activity Account Deposit Form. (refer to Dublin ISD Activity Account Deposit Form).

Student activity funds are managed using both a centralized and decentralized system. All expenditures go through the district business office. All deposits are made at the campus or department level.

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

Generation of student activity funds shall not in any way compete with the district's National School Lunch Program (NSLP). An Authorization to Conduct to a Fund Raiser form should be submitted to the Assistant Superintendent 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 Admin Office. Activity funds shall be audited and must adhere to accepted business practices.

To establish an activity account, an organization should have an approval from Superintendent or designee. 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 5 years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the principal, as part of the closeout procedures, shall collect all club records for storage on the campus for one year, then at the Admin Office for the rest of the archival period of time. New receipt books should be issued to staff members for each fiscal year.

[Authorization to Conduct a Fund Raiser](#)
[Fund Raiser Profit/Loss Statement](#)
[Activity Account Deposit Form](#)

Budget Amendments

A budget amendment is 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 be stated in whole dollars.

Budget amendments must be approved by the School Board [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 a transfer of funds which is not across different functions. The Superintendent shall approve all budget transfers. Budget transfer line items should 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 a minimum per year.

Budget transfers are approved by the Superintendent. Budget change requests shall be submitted on “The Form” and business office will make changes to the on-line budget transfer system (Ascender).

All budget transfers and/or amendments in state or federal grants shall be approved by the Assistant Superintendent to ensure that a grant amendment is filed with the granting agency (such as TEA).

[The Form](#)

Cash/Check Handling

A receipt shall be issued for all cash collections, except for minor sales from fundraisers (candy, ice cream, etc.) or library fines. Generally, a receipt shall be issued for all collections from an individual that equal or exceed \$5.00.

All cash and checks received from campuses and departments should be counted and receipted, and prepared for the bank at each campus. Deposits will be verified by at least two professional staff members with signatures that each agree on the deposit. Deposits are verified at the district level by accounts payable clerk and verified by the Superintendent. No post-dated checks should 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 or department. The campus secretary/bookkeeper shall receipt [in a bound, pre-numbered receipt book] and forward all monies expediently as possible and not kept on the campus for more than three days. A three-part deposit slip should be included with all deposits.

Athletic event gate receipts (admission tickets) shall be recorded on a Dublin ISD Athletic Receipts Form and submitted by the Ticket Taker to the bank. 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.

[Dublin ISD Athletic Receipts Form](#)

Check Processing

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. All check requests, including supporting documentation, such as travel advances/reimbursements, construction, etc. shall be approved by the appropriate principal or administrator and submitted to the Superintendent by 10:00 on Wednesday. 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 disbursements, all other non-purchase order disbursements and/or reimbursements shall be submitted on a Travel Reimbursement Form or Check Request Form. State law requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Admin Office on a timely basis for payment.

Checks not cashed by the expiration date of 45 days will be voided. A new check will be if the payee is located and requests a reissue. Otherwise, the funds will be distributed back in the appropriate fund.

Contracts for Consultants or Contracted Services

Consultants are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, etc. A Consultant Service Contract or similar form is required for every consultant. The Superintendent is the only individual 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.** Contracts that exceed \$25,000.00 shall be approved by the School Board.

All contracts that exceed \$25,000 shall be procured using the competitive procurement requirements established in the appropriate state law (TEC or the Government Code). The evaluation criteria [such as cost and prior performance] for the review of the proposals shall be determined prior to the solicitation for proposals/bids. The review and recommendation process shall include a separation of duties: the originator of the contract request should work collaboratively with the business office to evaluate the proposals/bids.

The approval path for all contracts shall be in accordance with the work flow illustrated below:



If a contract for a consultant or contracted services will be funded through a federal grant, the Grants Manager shall also approve the contract to ensure that it is: 1) included in the grant application; 2) budgeted in the grant; 3) verify that the contracted services is allowable under the grant; and 4) approved for the granting agency (such as TEA).

The contract originator (campus or department administrator) shall be directly responsible to ensure that the contractor performs the services covered by the contract.

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

- Submit a completed Consultant Service Contract or similar document if applicable through the appropriate channels for review.
- Obtain the following documents from the consultant:
 - Vendor Application
 - 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.
- Submit a requisition to encumber the funds required for the contract. The contract will not be released to the consultant, nor will the consultant be allowed to begin work for the district, until a purchase order is approved by the final approver.

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. If appropriate or necessary, the Certificate of Insurance shall name Dublin ISD as additional insured.

[W-9 Form](#)

[Criminal Check Authorization form](#)

Contracts for Service Agreements

All contracts for rentals, service agreements, etc. must be signed by the Superintendent or Assistant 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 \$25,000 shall be approved by the Board of Trustees. Refer to the Contracts for Consultants and Contracted Services for additional guidance related to contract administration.

Copiers

The district owns several copiers that are strategically placed in different campuses or departments. The copiers are for district business use only.

Credit Cards –

All credit card purchases must be pre-approved on a purchase order prior to use. When you check out a credit card you are responsible for all purchases made on the card. All credit receipts (itemized) shall be submitted to the Admin office within 2 days of purchase to ensure prompt payment to the vendor. Be sure all receipts are

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signed and dated. If you use a credit card at a restaurant, please list the name of adults/students that ate on the receipt.

If a credit card is not available, you will need to submit a Travel Reimbursement Form for all purchases with a receipt. All credit card purchases must be pre-approved on a purchase order prior to use.

Credit cards are properly secure in a locked safe at the Admin Office when not in use.

Travel Fringe Benefit Meal Allowances

\$11.00 Breakfast

\$15.00 Lunch

\$19.00 Dinner

Over-Night Travel Fringe Benefit Meal Allowances

\$13.00 Breakfast

\$17.00 Lunch

\$25.00 Dinner

Please follow the guidelines strictly. There are no exceptions! Allowances cannot be combined to pay for a large meal. If you are attending a one-day workshop, you will only receive a lunch allowance of \$12.00.

Expenditure of federal funds with a credit card shall be allowable under the grant program. If the Grants Manager approves all other purchasing documents such as purchase orders, the Grants Manager shall also approve all credit card expenditures.

[Travel Reimbursement Form](#)

Donations and Gifts

All donations with a value equal to or greater than \$25,000.00 shall be approved by the School Board; donations of a lesser value shall be approved by the Superintendent. Recommended: All donations for technology equipment shall be approved by the Technology Department prior to the Superintendent and/or School Board approval.

[Dublin ISD Donation Approval Form](#)

Field Trips

All field trips shall be submitted on paper, at the earliest convenience, or at least two weeks prior to a field trip. The field trip request will be forwarded to the appropriate administrator for approval. The final approval will rest with the Assistant Superintendent. A purchase order shall be submitted for admission fees, meals, etc., if any. If school lunches are needed or required, the Food Service Director should be contacted at least two weeks prior to the field trip for preparation.

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 electronically at least two weeks prior to the field trip.

[Bus or Transportation Request Form-Online](#)

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 [capital 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 Data Processing Specialist for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 663X.

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, printers, camcorders PDAs, and other items that may have a personal use. These assets are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the principal for removal from the district's inventory tracking system.

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

At the end of the school year, the same process will occur. 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 for police report and insurance claim purposes.

Fixed assets will be disposed of on at least an annual basis after determination that the assets are obsolete or surplus (have no useful value to the district). The Superintendent shall approve the disposal of all assets, including the method of disposal, i.e. auction, garage sale, etc. No employee shall remove surplus or obsolete assets for personal use. If an asset purchased with a federal grant is scheduled for disposal, the federal grant process shall be coordinator with the Assistant Superintendent.

Grants Management

All state and federal grants shall be managed by the Assistant Superintendent. TEA-managed grants shall meet the Grant Management guidelines established by TEA. Specifically, grant fund expenditures must meet the following guidelines:

- Reasonable and necessary
- Supplemental to state and local funds
- Strategies identified in the District Improvement or Campus Improvement Plans
- Supported by original source documentation (invoices, receipts, etc.)
- Comply with Federal Cost Principles (Allowable expenditures)

The Assistant Superintendent shall approve all expenditures with grant funds.

On an annual basis, all staff paid from federal grant funds shall sign a job description each school year. The job description must include the source of funds, job duties related to the federal grant program.

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

All grant funds will be budgeted, expensed and monitored through the district's finance system. All grant reimbursement requests shall be prepared and submitted by the Admin office after collaborating with the Assistant Superintendent.

Grant applications are to be amended prior to processing changes requested by staff and approval is to be received from the grantor agency, in accordance with the requirements in TEA document "When to Amend the Application."

Hotel Occupancy Tax Exemption Form

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This form shall be used for school-related travel to conferences, workshops, etc. Copies may be obtained from the Admin office or via the web at the link below. 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.

The Hotel Occupancy Tax Exemption Form applies only to lodging in the state of Texas.

[Hotel Occupancy Tax Exemption Form](#)

Invoices

Vendors are required to submit all invoices to the Admin 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 Admin office.

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

The Admin office issues invoices for reimbursement requests from outside entities as needed.

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 Staples Advantage. A purchase order has to be entered in to the on-line purchasing system (Ascender) before order is submitted to Staples Advantage by Admin office.

Payroll Procedures

Every non-exempt employee shall "clock-in" and "clock-out" daily through the TimeClock Plus Timekeeping System. Failure to clock-in or out may result in non-payment of unverified work time. All non-exempt employees shall comply with the work schedule assigned by their respective supervisor.

Overtime Pay

- ☐ With prior approval of the supervisor, hours in excess of 40 hours per week physically worked (no vacation or sick time during that period) will be paid as overtime pay.
- ☐ Overtime pay will be established at the rate of time and one-half.

Leave Processing:

- ☐ All employees should complete an absent from duty form on the AESOP Electronic system prior to leaving or being absent.
- ☐ Upon approval by the campus/department administrator, all absent from duty support documents i.e. jury duty card, doctor's note, needs to be routed to the HR Department.
- ☐ Ensure that all absent from duty forms are signed by employee and approval signature of campus/department administrator.
- ☐ Leave information shall be entered into the Payroll system (Ascender) for all absences recorded in the AESOP system.
- ☐ Verify all leave transmittals entered into Payroll system is correct before posting to master file.
- ☐ A Leave Status Report shall be filed with the appropriate payroll pay date reports.
- ☐ Processed absent from duty forms will be filed in payroll files or electronically in the AESOP system.

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All staff wishing to travel away from work shall complete a trip request from the Dublin ISD webpage. After final approval, the staff member will request a district vehicle from the webpage, if a district vehicle is being requested for the trip.

Supplemental Pay:

- ☐ All supplemental payments will be paid from a supplemental payment request provided by the appropriate supervisor.
- ☐ Campus administrator or department head will complete and approve the supplemental payment request. Payment information will include:
 - ☐ Employee Name
 - ☐ Reason for supplemental pay and amount
 - ☐ Date employee worked
 - ☐ Amount to be paid
 - ☐ Employees signature & date
 - ☐ Campus administrator approval & date
- ☐ The Superintendent will review and approve the supplemental payment.
- ☐ A copy of the supplemental payment form will be filed.
- ☐ Board approved District Supplemental Salaries DEA(LOCAL) will be paid annually as deemed appropriate and authorized by the Board.

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements. The Time & Effort Certification-Semiannual Certification/Verification Form is completed on a semiannual basis.

[Time Clock Plus Time Correction Form](#)

[Request for Time Off Form](#)

[Time & Effort Certification Form](#)

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for **supplies and equipment** shall be **May 1st**. Summer needs for staff development and summer school should be anticipated and ordered prior to the May 1st deadline. Purchasing documents for **services and travel** should be submitted by **August 15th**. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates.

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”.

When these items are utilized for faculty, site-based meetings, etc., the expense shall be code to the Campus Activity Account (fund 461). All other uses should be coded to the appropriate account code.

The purchase or breakfast or refreshments/snacks are strictly prohibited with state and federal grants. Meals may be allowable on a limited basis if the meal meets the “working lunch” or “light lunch” exceptions as described in TEA’s Guidelines Related to Specific Costs (located at www.tea.state.tx.us).

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 ASCENDER Requisition system by the requesting campus or department and submitted to the Admin 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. If adequate funds do not exist in the appropriate account, the originator shall submit and receive approval of a budget change or amendment.

The Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG) contains the required accounting code structure. Use of the appropriate accounting code structure is mandatory. The code structure is available on the TEA website at www.tea.state.tx.us.

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. All purchase orders are emailed to the requester by the Admin office. According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Purchasing Laws

All school district contracts for the purchase of goods and services, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by the method that provides the best value for the district in accordance with the Texas Education Code (TEC 44.031). According to Board Policy CH Local, any single, budgeted purchase of goods or services that costs \$25,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place. All purchases, which may exceed these limits, should be brought to the attention of the Purchasing Department 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. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

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

Sole Source

A school district may purchase an item that is available from only one source, such as an item with an existing patent, book, film, utility service, or replacement/component part. A common sole source purchase for school districts is the purchase of iPads, which shall be purchased only from Apple, Inc.

School Bus

The purchase or lease of one or more school buses, including a lease with an option to purchase, must be submitted to competitive bidding when the contract is valued at \$25,000 or more.

Professional Services

The services of an architect, attorney, certified public accountant, engineer, or fiscal agent. A school district may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Government Code, Section 2254.003 in lieu of the methods provided by TEC 44.031.

Construction

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

Receiving Functions:

Upon receipt of a package/box from a vendor, the requestor should inspect the package/box for damage. If damages have occurred, the vendor should be promptly notified.

All items should be “checked-off” on the receiving report. The vendor shall be promptly notified of any discrepancies.

The shipping invoice should be forwarded to the Accounts Payable Clerk for payment to the vendor.

Periodically an Aged Requisition report [over 60 days] should be generated from the finance system for review and follow up.

All orders that have been outstanding for more than 60 days should be researched and cancelled, if appropriate. All order cancellations should be relayed to the campus/department and the purchasing specialist.

Rental of facilities

The secretary of Superintendent will execute all Facility Rental Agreements. All rental fees shall be deposited to the district’s miscellaneous revenue account. Refunds, if any, due to overpayment by the renter shall be processed for reimbursement through the district’s on-line requisition system. A Rental Agreement is required for all rentals of facilities by outside organizations. Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed.

Returned Checks

Notices of checks which were not deposited due to “insufficient funds” shall be received by and processed by the PayTek or a similar company as recommended by the Superintendent. Communication shall be made with all makers of rejected checks.

Sales Tax Exemption Form

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

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

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

[Sales Tax Exemption Form](#)

Travel Approval and Reimbursement

All travel requests shall be submitted at least two (2) weeks prior to the travel event (meeting, conference, workshop, athletic event, etc). The Application for Authorization of Professional Trip Form will be forwarded to the appropriate administrator for approval. The final approval will rest with the Assistant Superintendent. After the final approval, the Application for Authorization of Professional Trip Form is returned to the requestor. All expenses shall be submitted through Ascender prior to travel event.

An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out district business only with the prior approval of the employee’s immediate supervisor. A travel reimbursement form must be completed and submitted for reimbursement.

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For any authorized expense incurred, the employee shall submit the travel reimbursement form, with receipts, documenting actual expenses and in accordance with administrative procedures.

Travel expenses must be in compliance with District Policy DEE(REGULATIONS)

The completed Travel Reimbursement Form should be submitted to the Business Office within thirty (30) days of completion of the travel.

Reimbursement will not be made unless all supporting documentation is in order.

Receipts for monies expended for railroad, air or bus transportation, hotel accommodations and registration are to be submitted with the Travel Reimbursement Form as evidence of the expenditures.

Miscellaneous expenses for incidentals, amusements, non-business telephone calls, or any other unauthorized expense will not be approved for reimbursement.

The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that the locally funded maximum travel expenditures are not exceeded. The guidelines may be found at the TEA website: <http://ritter.tea.state.tx.us/taa/plangraneval013111.html>. Travel expenses paid with state or federal grants shall not exceed the maximums allowable by TEA. The excess travel expenditures beyond the allowable amounts, if any, must be paid from local funds.

If the Grant Manager approves all purchasing documents from federal grants, the Grant Manager shall approve all travel expenditures in the same manner.

[Application for Authorization of Professional Trip Form](#)
[Travel Reimbursement Request](#)

Vendors

The district participates in several cooperative purchasing programs. A list of these programs is available from the Admin 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.

New vendors will be added only after discussion with campus principal following approval from Superintendent or Assistant Superintendent.