

Lindale ISD



Fiscal Manual **(Fiscal Guide for District Staff)**

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Introduction

This Fiscal Manual has been prepared to provide general information about several Lindale 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 Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times.

The staff consists of:

Michelle Tate-Director of Finance tateml@lisdeagles.net 903-881-4000, ext.1003

Teresa Malone-Accounts Payable Coordinator malonet@lisdeagles.net 903-881-4000, ext. 1007

Heather Taylor-Benefits Coordinator taylorhr@lisdeales.net 903-881-4000, ex.t 1011

Brandi James-Payroll Coordinator jamesb@lisdeagles.net 903-881-4000, ext. 1010

Aimee Ryzman-Administrative Assistant ryzmanal@lisdeagles.net 903-881-4000, ext. 1016

Linda Wilkerson-Accountant wilkersonl@lisdeagles.net 903-881-4000, ext. 1015

Business Office Mission Statement

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

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

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 useful one page summary is available at [APPENDIX A.](#)

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 Code Structure

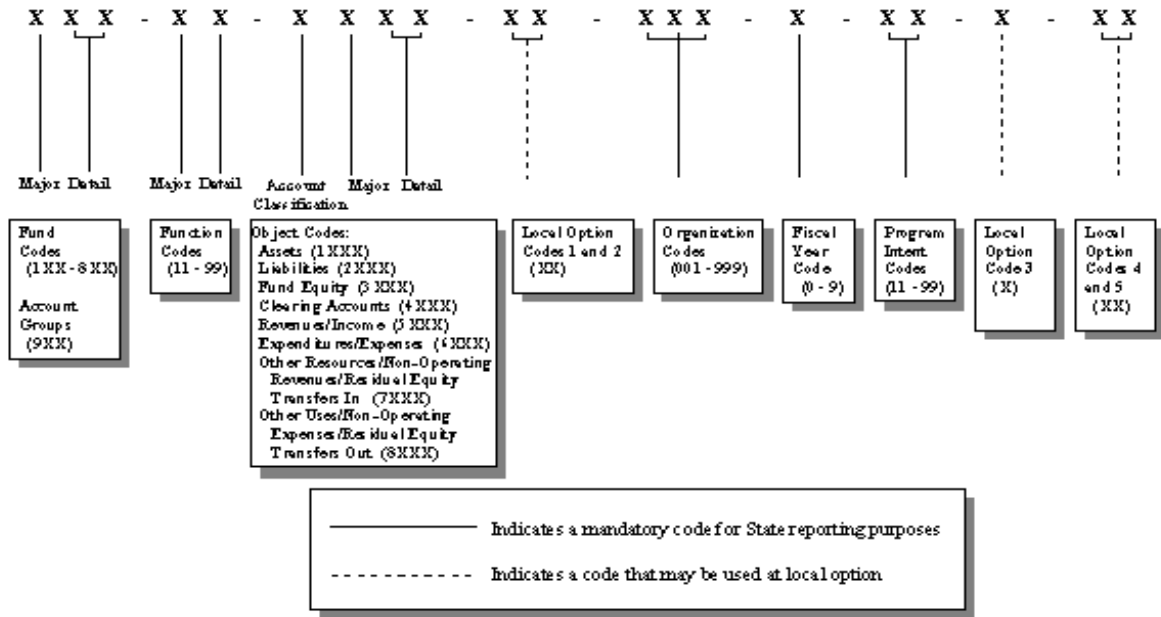


Exhibit #29 (FAR: 1.4.1 Overview of Account Codes)

Activity Funds – Overview

According to the FASRG, Site-Based Decision Making Module, activity funds historically have been accounted for by school districts in various fund groups

- Do other persons besides the students involved in the activity fund (teachers, sponsors, principals, administrators, etc.) have access to activity fund? If so, this money should be accounted for in *Fund 8xx - Campus (Vending) Funds*.
- Do activity fund financial decisions rest solely with the students? If so, this money should be accounted for in *Fund 865 - Student Activity Account* which serves as an agency account for student club or class funds.

The district has made the determination that all Campus Activity Funds will be accounted for in Fund 8xx. This shall include the principal’s activity account and any other non-student organization accounts such as the library, resource officer, transportation, etc.

The district has made the determination that all Student Activity Funds will be accounted for in Fund 865. This shall include all student organizations and clubs that meet the definition of a bona fide club or chapter, i.e. have elected officers and by-laws.

All fundraising activities through Activity Funds shall meet the sales tax rules as established by the State Comptroller’s Office. All sponsors of fundraisers [subject to sales tax] shall report and pay the sales tax due to the Comptroller on a quarterly basis. Fundraisers that meet the “one day tax free day” will not be subject to sales tax. Specifically, each school district, every campus and every bona fide club or organization may conduct two (2) tax free fundraisers per calendar year. The Comptroller’s [School Fundraisers and Texas Sales Tax](#) [July 2009] provides an excellent resource regarding what sales are taxable or non-taxable.

Activity Funds (Campus or Department – Fund 8xx)

Campus activity funds (under the control of the principal) shall be collected, receipted to and deposited on a not less than weekly basis. Refer to cash/check handling procedures.

Campus activity funds are managed using a centralized system. All deposits and expenditures under a centralized system shall be recorded through the district business office. Campus activity funds shall be primarily used to benefit students and staff in accordance with School Board Policy. [Refer to School Board Policy CFD Local] Typical uses include field trip fees, awards, incentives, staff morale, etc.]

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 must adhere to accepted business practices.

Campuses may establish a staff account Faculty Fund with voluntary donations from staff. These funds are not district funds and may be used in any manner. 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). All Activity Account records must be maintained for a period of 5 years. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. A reconciliation should be submitted each month to the Business Office.

Activity Accounts (Student Organizations/Scholarship – Typically Fund 865)

Student activity funds (under the control of the principal) shall be collected, receipted, and deposited not less than on a weekly basis. 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 Fundraising Request/Financial Recap Application form.

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. 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 Fundraising Request/Financial Recap Application form should be submitted to the Deputy 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 Deputy Superintendent. Activity funds shall be subject to audit and must adhere to accepted business practices.

To establish an activity account, an organization must obtain approval from the campus principal and should have an approved constitution, by-laws and elected officers. The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts.

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. A reconciliation should be submitted each month to the Business Office.

[Fundraising Request/Financial Recap Application form](#)
[Student Activity Account Manual](#)

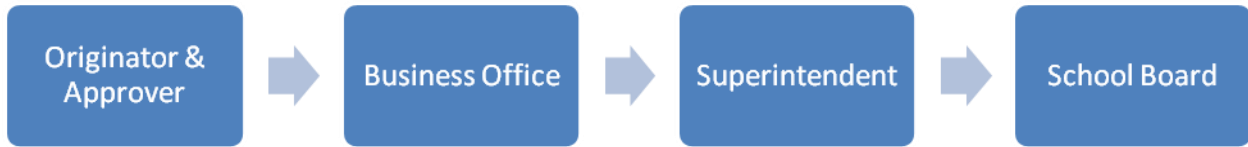
Budget Amendments

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 exceed \$100 to minimize the number of small transfers, and be stated in whole dollars.

Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines. Remember that if a purchase requisition is pending the outcome of a budget amendment, the

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purchase order will not be processed until after the School Board has approved the request. Budget requests shall be submitted on the Budget Amendment Request Form.



[Budget Amendment Request Form](#)

Budget Transfers

A budget transfer is a transfer of funds which is not across different functions. The Director of Finance shall approve all budget transfers. Budget transfer line items should exceed \$50 to minimize the number of small transfers and be stated in whole dollars.

To keep budget transfers to a minimum, each Principal/Director should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary.

Budget transfers are approved by the Director of Finance. Budget requests shall be submitted on the Budget Amendment Request Form. All budget transfers and/or amendments in state or federal grants shall be approved by the Grant Manager or Director of Finance to ensure that a grant amendment is filed with the granting agency (such as TEA), as required.

[Budget Amendment-Transfer 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. A Tabulation Form shall be generated for non-receipted cash collections and submitted with the cash deposit to the campus secretary/bookkeeper.

All cash and checks shall be deposited to the campus secretary/bookkeeper on a not less than weekly basis. 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 secretary/bookkeeper. The campus secretary/bookkeeper/staff member shall receipt [in a bound, pre-numbered receipt book], or by using a tabulation form and forward all monies on a daily basis to the Districts' depository bank, or secure overnight in a locked campus safe if the deposit cannot be made the same day. A Tabulation Form or Cash Receipt and deposit slip should be included with all deposits.

Athletic event gate receipts (admission tickets) shall be recorded on an Athletic Gate Receipts Form, signed and submitted by the Ticket Taker to the LISD Security Officer/ or Principal. 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.

[Tabulation Form](#)

[Athletic Gate Receipts Form](#)

Check Processing

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursday of each week. 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, etc. shall be approved by the appropriate principal or administrator and submitted to the Accounts Payable Coordinator by 12:00 p.m. on Monday. Requests received after this time will be processed the

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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, all other non-purchase order disbursements and/or reimbursements shall be submitted on a Reimbursement Form or In-District Mileage 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 Accounts Payable Coordinator, on a timely basis for payment.

Checks not cashed in a timely manner will be voided. A new check will be reissued and a fee of \$25 may be charged to offset the stop payment cost to the District from the Bank, if the payee is located and requests a reissue.

[In-District Mileage Form](#) [Reimbursement Form](#)

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 is required for every consultant. The Director of Finance, Deputy Superintendent, Director of Special Programs, Director of Federal Programs, or Superintendent must 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 equal or exceed \$50,000 shall be approved by the School Board.

All contracts that equal or exceed \$50,000 shall be procured using the competitive procurement requirements established in the appropriate state law (TEC or the Government Code). The evaluation criteria [such as cost and prior performance] for the review of the proposals shall be determined prior to the solicitation for proposals/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 or Deputy Superintendent 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 and grant manager, if funded from State or Federal Grants, 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:

- Contract originator **MUST** Obtain the following documents from the consultant:
 - New Vendor Request
 - A completed W-9 form
- Submit a requisition to encumber the funds required for the contract.

Contracted services include services such as repairs, maintenance, technical support, and related services.

[Consultant Service Contract](#) [W-9 Form](#)

Contracts for Service Agreements

Contracts for rentals and service agreements. 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 equal or exceed \$50,000 shall be approved by the Board of Trustees.

Copiers

The district leases several copiers that are strategically placed in different campuses or departments. Personal use is strongly discouraged.

Credit Cards – Selected Merchants (Wal-Mart, Sam's, Hobby Lobby and Lowes, etc.)

The district utilizes several credit cards for purchasing of food and supplies. Selected merchant cards shall be maintained at the campus or department, or issued by the business office upon approval of a purchase order. All credit card purchases (with the exception of Fuel credit Cards such as Exxon, Mobil) 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 may be temporarily posted to the campus' activity account until receipt of the supporting documentation or subject to immediate reimbursement by the employee. District credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

Inappropriate use of a credit card may result in disciplinary action, up to and including employment termination.

Each campus or department that is entrusted with credit cards shall properly secure the cards [when not in use] in a locked safe. The campus or department administrator is responsible for all use and documentation of such credit cards. It is the campus or department administrator's responsibility to review receipts to ensure only allowable purchases are made.

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.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures.

Donated equipment shall have an inventory tag affixed to it if the unit value is equal to or greater than \$5000. In addition, the equipment shall be added to the district fixed asset tracking system.

Field Trips

All field trip requests shall be submitted to the Campus Principal on the LISD Campus Field Trip Curriculum Alignment Proposal K-6 Form at least 4 weeks prior to a field trip. The field trip request will be forwarded to the Curriculum Director for approval. The final approval will rest with the Director of Curriculum. A purchase order and or Sponsor Student Travel Form shall be submitted for admission fees, meals, etc., if any. If a district-owned vehicle or school bus will be used complete a Bus/Vehicle Request Form at least 3 weeks prior to the field trip and submit to the Campus Secretary. Non-employees are not allowed to drive district vehicles.

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LISD Campus Field Trip Curriculum Alignment Proposal K-6 Form Bus or Vehicle Request form

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received 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 5th for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value equal to or greater than \$5,000. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Office for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 66XX.

Inventory items are defined as equipment with a unit value over \$500, but less than \$5000. 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 Director of Finance for removal from the district's inventory tracking system. Inventory items are tracked for insurance purposes. Inventory items should generally be purchased through the use of an Object Code 6397, 6395, and 6398.

Transfer of equipment from one room to another, one campus/dept. to another, or to transfer obsolete equipment to a storage area should be reported to the Technology Director (for technology items) or the Director of Finance for all other items. The loss or theft of inventory and fixed asset items should be reported immediately to the Deputy Superintendent and the Director of Finance.

At least every other school year, a physical inventory will be taken. An explanation regarding why any item(s) is missing shall be explained to the Director of Technology or/and the Director of Finance.

Items lost due to theft or vandalism must be reported immediately to the Deputy Superintendent 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 Deputy 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 coordinated with the Grants Manager and Director of Finance.

Gift Cards

District General Funds, State and Federal Funds shall NOT be used to purchase gift cards. District Campus/Vending accounts may be used to purchase gift cards for students ONLY that are used to encourage or reinforce and educational purpose (ie. Attendance, achievement) and are not extravagant.

Grants Management

All state and federal grants shall be managed by the Grant Administrator and Director of Finance. 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, if applicable
- Strategies identified in the District Improvement or Campus Improvement Plans, if applicable
- Supported by original source documentation (invoices, receipts, etc.)
- Comply with Federal Cost Principles (Allowable expenditures)

The Grant Manager and/or Director of Finance shall approve all expenditures with grant funds.

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All grant funds will be budgeted, expensed and monitored through the district's finance system. All grant reimbursement requests shall be prepared and submitted by the business office.

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

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

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

The Business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis.

Long Distance Calls

Personal long distance calls are strongly discouraged. All telephone sets in the district are long-distance capable.

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 prior approval of the Director of Finance.

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 administrative supervisors shall approve their respective paraprofessional and support employees "time sheet" using the TimeClock Plus Approval Manager. The approval is due to be completed for the prior week every Monday by 4:00 p.m. All corrections to "punch times" in the TimeClock Plus system should be submitted to the administrator via a TimeClock Plus Correction Form ("green sheet"). The employee must sign the form and submit to the Supervisor. The supervisor will then approve and make the appropriate changes in TimeClock Plus. The "green sheets" shall be maintained by the supervisor for two years for documentation purposes.

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 rather than paid time. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, including termination.

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All staff wishing to travel away from work shall submit a Vehicle Travel Request Form to their Campus or Department Secretary who will enter the request in the TransFinder system (SchoolDude). After final electronic approval, the request will be routed to the Transportation Department if a district vehicle is requested for the trip.

Employees (excluding auxiliary staff) shall enter a leave request into AESOP 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. Absences for paraprofessional and support staff are entered into the TimeClock Plus system. For auxiliary staff an Employee Absence from Duty Report shall be printed, and the employee and supervisor should sign the form and submit it to the Payroll Department by the 10th of the month.

LISD Extra Duty Pay Sheet Forms will be generated by the campus, approved by the campus/department administrator and submitted to the payroll office by the 10th of the month for the previous month. The extra duty payments will be processed for the next pay period.

All staff paid from federal grant funds shall comply with the Time & Effort Certification Requirements. The Time & Effort Certification Form shall be completed on a semi-annual basis and submitted to the Federal Grant Director. The Grant Director shall verify that the “actual” time worked on grant activities matches the “budgeted” salary. If a variance exists, the certification form shall be forwarded to the business office to reallocate the actual expenditures based on the certification form. For example, a teacher is paid from the Title I, Part A grant (50%) and local funds (50%). In a given month, the teacher works 20% on Title I activities and 80% on locally-funded activities, the actual salary expense for that given month must be reallocated to 20% Title I and 80% local.

[TimeClock Plus Time & Attendance Correction Form](#)

[Employee Absence From Duty Form](#)

[LISD Extra Duty Pay Sheet Forms](#)

Petty Cash Account

Petty Cash Accounts are not allowed.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for **supplies and equipment, staff development, summer school, and start up cost of the next school year** shall be on or about the **April 25th**. 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. 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).

When these items are utilized for faculty, site-based meetings, etc., the expense shall generally be coded to the Campus Activity Account (fund 8XX).

The purchase of refreshments/snacks and non-overnight travel meals are strictly prohibited with state and federal grants.

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 entered on all requisitions. If adequate funds do not exist in the appropriate account, the originator shall submit and a budget change or amendment, using the **Budget Transfer Form**.

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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 mailed, emailed or faxed to vendors by the individual campus or department (generally the secretary). **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 Director of Finance 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. Discuss the sole source purchase with the Director of Finance.

School Bus

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

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.

Change Orders

Change orders require more formal procurement processes in certain situations when “a change in plans or specifications is necessary after the performance of a contract is begun or if it is necessary to decrease or increase the quantity of work to be performed or of materials, equipment, or supplies to be furnished, the district may approve change orders making the changes,” in accordance with subsection 44.0411(a), Texas Education Code. Requirements related to change orders changed significantly following the enactment of new statutory provisions by the 82nd Legislature in 2011.

Change orders that exceed 25% on original contracted amount of less than \$1 million will require the district to apply competitive procurement processes in local policy CV Local, in accordance with Chapter 44 of the Texas Education Code and/or Chapter 2269 of the Government Code. This requirement applies to contracts when “a change order for a contract with an original contract price of less than \$1 million increases the contract amount to \$999,999.

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

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

The district has implemented an administrative procedure to solicit quotes for purchases, which exceed \$25,000, in single one- time purchase. The written (faxed or emailed) quotes should be submitted to the Director of Finance

Receiving of Goods

The district uses a decentralized receiving system – all goods are delivered to the campus or department of the originator. A purple copy of every purchase order for goods (supplies/equipment) will be forwarded to the originator for use as a receiving report. Upon receipt of the goods, the campus principal, secretary/director/or originator shall promptly verify that the order was received complete and in good condition. Discrepancies, if any, should be reported to the vendor. The signed receiving report (the purple PO copy), packing list and invoice shall be forwarded to the business office within 5 days of receipt. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order.

Rental of facilities

The Deputy Superintendent shall execute all Facility Rental Agreements. The Campus Principal/Director shall coordinate the rental of all campus facilities and notify the Deputy Superintendent by forwarding a completed rental agreement form. All rental fees shall be deposited to the district’s rental revenue account. Refunds, if any, due to overpayment by the renter shall be processed for reimbursement through the district’s on-line requisition system.

District employees assigned to work in support of a rental agreement must be paid through the payroll department. The fees charged to the renter will be noted on the rental agreement. The renter shall not be allowed to pay district employees directly with cash, check, or other method.

A Rental Agreement is required for all rentals of facilities by outside organizations

[*Rental Agreement \(sample form\)*](#)

Returned Checks

All makers of returned checks will be charged a \$25.00 fee. The fee is subject to increase based on the district’s depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

The district uses a check collection service through Paytek. All returned checks are submitted to Paytek for collection. The collected funds and service fees will be forwarded to the district by Paytek.

Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus [not of any use to the district], will be recommended to the Deputy Superintendent for sale via a Surplus Sale.

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Surplus sales shall be advertised in the local newspaper. Items will be sold via 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 via a surplus sale, unless authorized by the Superintendent, Deputy Superintendent, Director of Finance, or School Board.

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.

[Sales Tax Exemption Form](#)

Travel

All travel information may be found in the District's Travel Brochure located at

[www.lindaleagles.org/pages/Lindale ISD/Business Office/Travel](http://www.lindaleagles.org/pages/Lindale_ISD/Business_Office/Travel)

Requesting District Vehicles:

Vehicles to be used will be determined by the transportation office; based on the number of students/staff attending and availability. Non district employees can only ride along if seating is available and a district employee is present. Parents cannot be used as a student chaperone if there is not a district staff member on board.

Questions regarding transportation needs can be addressed at (903) 881-4110

COORDINATION OF TRAVEL

Coordination of travel is encouraged for those traveling to the same event on the same date. Only one person out of a group of two may be reimbursed for mileage.

MEALS FOR NON-OVERNIGHT TRAVEL:

Non-Overnight meals will **not** be reimbursed unless it is a student related trip.

The documentation for travel expenses is a **multi-part process**. The **Travel Brochure** provides detail instructions for travel.

Workshop/Conference/Entry Fees must be submitted through the Districts TXEIS business software system.

Hotel/Mileage/Meals must be submitted using the Travel Forms

The travel rates for meals, lodging, and mileage are limited to the lowest rates and amounts stated in district local policy, or the GSA per diems. Refer to the Lindale ISD Travel Brochure for current policies, procedures, and reimbursement rates.

Part 1. The Sponsor and Student Travel Form shall be utilized by campus staff to request travel funds for student travel expenses such as meals, transportation, lodging, etc. The Pre-Travel Employee Hotel Expense Form

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shall be utilized by employees to request travel funds for lodging. (Attach brochure for conference) The traveler will be issued a District check (payable to the hotel) for hotel expenditures.

Part 2. The staff development registration/student entry fees shall be entered into the TxEIS requisition system. Funds must be available for all estimated travel expenditures.

Part 3. The Post-Travel Employee Expense Form (with attached hotel receipt) shall be submitted within five (5) days after the return of the traveler. This form will be used to request reimbursement of travel expenses such as mileage (attach Mapquest) and meals.

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 or local policy. The excess travel expenditures beyond the allowable amounts, if any, must be paid from local funds.

The Grant Manager shall approve all travel expenditures in the same manner.

Travel Brochure

Pre Travel Hotel Form

Post Travel Employee Form

Student and Sponsor Travel Form

Vendors

Requests to add new vendors shall be requested using a new vendor form and Form W-9. New vendors must be approved by the Director of Finance.

New Vendor Form

W-9 Form