

# Accounting/Purchasing Procedures

McKinney Independent School District  
# 1 Duvall Street  
McKinney, TX 75069



*MISD exists to provide an excellent education for all*

**ACCOUNTING/PURCHASING PROCEDURES**  
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## **ACCOUNTING/PURCHASING PROCEDURES**

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# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

Section 44.007 and 44.008 of the Texas Education Code (TEC) requires that a standard school fiscal accounting system be adopted for each school district. The system adopted must meet the requirements of the State Board of Education and must be reviewed annually by an independent auditor.

A major purpose of our current accounting code structure is to establish a standard accounting system by which all school districts can be accurately compared. This uniformity of coding for expenditures also provides a means by which year-to-year comparison of expenditures can be accomplished. Although certain codes may be used at local option, the sequence of the codes within the structure and the codes within the chart of accounts are to be uniformly used in accordance with generally accepted accounting principles (GAAP).

The coding structure as prescribed by the Texas Education Agency (TEA), is used by every school district in the state of Texas. The current 20-digit account code structure may look complicated, but it is actually broken down into eight segments that have separate and distinct purposes. Several segments of the code are mandated by TEA and several others are left up to the local district to do as they please. A breakdown of the code structure and a brief description of each component are listed below.

### FUND

**XXX-XX-XXXX-XX-XXX-XX-XXX-XXXX**

This mandatory three-digit code designates the fund group and specific fund. The first digit refers to the fund group, and the second and third digits specify the fund (or source of financing). For example, for Fund 210, the 2 indicates the Special Revenue Fund Group and the 10 specifies ESEA, TITLE II, PART B Fund. This code answers the question HOW the expenditure is financed.

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

### FUNCTION

XXX-XX-XXXX-XX-XXX-XX-XXX-XXXX

This mandatory two-digit code for expenditures identifies the general purpose of the transaction. The first digit identifies the major service area and the second digit refers to the specified function within the area. For example:

- Function 33 signifies health services. The first 3 specifies the Pupil Services Function Area and the second 3 is Health. This code answers the question “WHY” the expenditure was made.

### OBJECT

XXX-XX-XXXX-XX-XXX-XX-XXX-XXXX

This mandatory four-digit code identifies the nature and purpose of an account, a transaction, or a source. This code identifies what is being acquired whether it be a salary paid, a service supply item, travel costs, purchase of a fixed asset, etc. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications. For example, 6411 is the object code indicating travel Costs for employees. The 6 identifies the item as an Expenditure; the 4 provides an indication for which group of expenditures (in this case Other Operating Expense). The first 1 refers to Travel Costs and the second 1 defines travel for an Employee. This code answers the question WHAT was purchased.

### SUB-OBJECT

XXX-XX-XXXX-XX-XXX-XX-XXX-XXXX

This is an optional two-digit code for local use. We use this set of locally defined codes to further identify an expense with a particular program or activity. For example, code 72 is used by MISD to identify expenditures related to Special Education. This code answers the question of SEPARATE ACCOUNTABILITY.

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

### ORGANIZATION CODE XXX-XX-XXXX-XX-XXX-XX-XXX-XXXX

This mandatory three-digit code identifies the campus or location of the account, and is assigned to the district by TEA. It identifies which organization or campus is receiving benefit from the budgeted funds. The structure for the Organization Code is as follows and answers the question WHERE the benefit is received.

001-040	High School Campuses
041-100	Middle School Campuses
101-649	Elementary School Campuses
699-----	Summer School
999-----	Undistributed
700-999	Locally Assigned Organizations

### PROGRAM CODE XXX-XX-XXXX-XX-XXX-X-XX-XXX-XXXX

This mandatory two-digit code is used to designate the instructional arrangement or area, and is specified by TEA in compliance with Texas Education Code, section 44.008 (d), which requires a determination of costs by program. For example, program code 11 indicates that the expenditure occurred and is being used for basic instruction in schools. Program 23 indicates expenditure in the program area of special education.

### ED SPAN / PROGRAM PROJECT XXX-XX-XXXX-XX-XXX-X-XX-XXX-XXXX

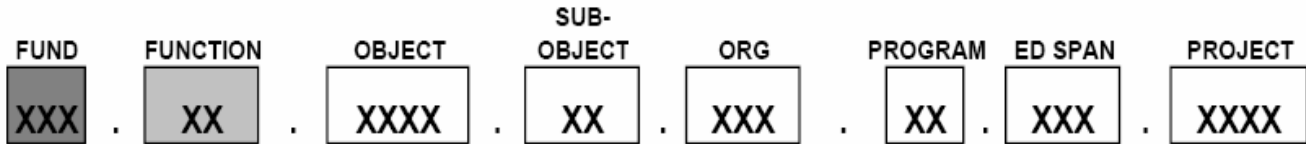
This segment represents the seventh segment consisting of three numeric characters and is used in McKinney ISD's code for construction projects.

### PROJECT CODE XXX-XX-XXXX-XX-XXX-X-XX-XXX-XXXX

This segment represents the eighth and final segments consisting of 4 numeric characters used to show ownership of budgets.

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE



### FUNDS

#### FUND 100 GENERAL FUND

- 181 Co-Curricular Fund
- 197 JJAEP County Administration Fund
- 199 General Operating Fund

#### FUNDS 200/300/400 SPECIAL REVENUE

- 204 Title IV, Part A, Drug-Free Schools
- 205 Head Start
- 206 Title II, Homeless
- 211 ESEA-Title IA Imp. Basic Program
- 212 Title I, Migrant-Region 10
- 224 IDEA-B, Formula
- 225 IDEA-B, Pre-school
- 226 IDEA-B, Discretionary/Residential
- 240 Nat'l School B/Fast & Lunch Program
- 244 VOC ED, Carl Perkins
- 255 Title II, Teacher/Principal Training
- 262 Title II, Part D Technology
- 263 Title III Part A, LEP
- 269 Title V, Part A, Innovative
- 272 MAC Medicaid Reimb Program
- 289 LEP Summer/Other Federal Pgms
- 390 Early Childhood LEP/Summer
- 392 Non-Educ Comm'ty Based (NECBE)
- 394 PEP-Lifeskills for Student Parents
- 397 AP/IB Incentive Program
- 399 Investment Capital
- 404 Accelerated Reading (428)
- 409 TX HS Completion & Success
- 411 Technology Fund
- 421 Master Teacher Program
- 423 HB1 HS Allotment
- 428 TX EDU Excellence Award Pgm
- 429 Read to Succeed-License Plates
- 461 Campus Activity Funds
- 480 Club 360 After School Program

#### 500 DEBT SERVICE

- 599 Interest & Bonded Debt

#### 600 CAPITAL PROGRAMS

- 611 Construction (298M)
- 612 Construction (197M)

#### AGENCY TRUST

- 828 Virginia Dodson Finch Trust
- 829 Avery Dowell Library Fund
- 865 Student Activity Fund

#### 900 CAPITAL ASSETS

- 910 General Capital Assets

### FUNCTIONS

- 11 Instruction
- 12 Instructional Resources & Media Services
- 13 Curriculum & Instructional Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance, Counseling & Evaluation
- 32 Social Work Services
- 33 Health Services
- 34 Student Transportation (to/from school)
- 35 Food Services
- 36 Co-Curricular/Extra-Curricular
- 41 General Administration
- 51 Plant Maintenance & Operations
- 52 Security & Monitoring Services
- 53 Data Processing Services
- 61 Community Services
- 71 Debt Services
- 81 Facilities Acquisition & Construction
- 95 Payments to JJAEP Program



# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND . FUNCTION . OBJECT . SUB-  
 OBJ . ORG . PROGRAM . ED SPAN . PROJ  
 XXX . XX . XXXX . XX . XXX . XX . XXX . XXXX

### OBJECTS

**6100 PAYROLL COSTS**

6112	Substitute Salary
6117	Other Payroll Payments
6117. 01	Tutorial
6118	Stipends
6119	Professional Salaries
6121	Extra Duty/Overtime/Sup/Stipends
6125	Substitute Aide Salary
6126	Part-time Employees
6129	Support Personnel Salary
6134	Retirement Increments
6139	Employee Allowances
6141	Social Security & Medicare Taxes
6142	Group Hospitalization
6143	Workers Compensation
6144	TRS On-Behalf Payments
6145	Unemployment Compensation
6146	TRS Care

**6200 Professional/Contracted Svc**

6211	Legal Services
6212	Audit Services
6213	Tax Appraisal/Collections
6219	Contracted/Prof Services
6221	Staff Tuition-Higher Education
6222	Student Tuition-Public Schools
6223	Student Tuition-Non-Public Sch
6239	Educational Service Center Svcs
6245	Contracted Repair of Vehicles
6247	Contract Svcs-Bldg/Grounds
6249	Contracted Maint & Repair
6255	Utilities: Water/Sewer/Trash
6256	Utilities: Telephone/Telecomm.
6257	Utilities: Electricity
6258	Utilities: Gas-Heating/Cooling
6269	Rentals: Operating Leases
6299	Misc Contracted Services

**6300 SUPPLIES & MATERIALS**

6311	Gas & Other Fuels/Vehicles
6315	Custodial Supplies
6316	Building Supplies
6317	Grounds Supplies
6318	Maintenance Uniforms
6319	Maintenance & Operations Supplies
6321	Textbooks-Not State Adopted
6329	Reading Materials/Library Books
6339	Testing Materials
6341	Food Expenses (Food Service Only)
6344	USDA Donated Commodities
6349	Food Service Suppliers
6395	Computer Equipment & Supplies
6396	AV/Photo Equipment & Supplies
6397	Furniture & Equipment
6399	General Supplies

**6400 OTHER OPERATING COSTS**

6411	Employee Travel & Subsistence
6412	Student Travel & Subsistence
6413	Non-employee Stipends
6419	Non-employee Travel
6429	Insurance & Bonding Costs
6439	Election Costs
6494	Reclassified Transportation Costs
6499	Miscellaneous Operating Costs

**6500 DEBT SERVICE**

6511	Bond Principal
6519	Debt Principal
6523	Interest on Debt
6599	Other Debt Service Fees

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND	FUNCTION	OBJECT	SUB- OBJECT	ORG	PROGRAM	ED SPAN	PROJECT
XXX	XX	XXXX	XX	XXX	XX	XXX	XXXX

6600 CAPITAL OUTLAY - LAND, BUILDING/EQUIPMENT-(\$5,000 PER UNIT)

6619 Land Purchase  
6624 Architectural Services  
6629 Building Purchase, Construction or Improvements  
6630 District-wide Technology  
6631 Vehicles  
6639 Furniture & Equipment  
6659 Capital Lease: Furn/Equip/Software

**7000/80 OTHER RESOURCES/USES**

7020 Other Resources/Revenues  
7911 Sale of Bonds  
7912 Sale of Auction Items  
7915 Operating Transfers In  
7919 Extraordinary Items-Other resources  
7995 Loan Proceeds  
8911 Operating Transfers Out  
8913 Extraordinary Items-Other uses

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND	FUND	FUNCTION	OBJECT	SUB-OBJECT	ORG	PROGRAM	ED SPAN	PROJECT
XXX.	XXX	. XX	. XXXX	. XX	. XXX	. XX	. XXX	. XXXX

### SUB-OBJECT CODES

00	Generic	40	Boys Basketball/Orchestra
01	Tutorial	41	Girls Basketball/Graduation
02	At-Risk Program/Curr Adv Acadm	42	PEP Program
03	Drug Abuse/Student Support	43	TAPP
04	Whiz Kids/Accountability	44	Boys Track
05	Textbook Replace/Content Spec	45	Girls Track
06	Yearbook Production	46	Volleyball
07	Dance	47	Tennis
08	Newspaper	48	Baseball/UIL
09	PAWS Program	49	Boys Golf
10	Incentive	50	Music History
11	English	51	Advanced G/T
12	Band/Library PPA	52	Advanced Placement
13	Journalism	53	Advanced English
14	Leadership	54	Advanced Art
15	Reading	55	Advanced Computer
16	Foreign Languages	56	Advanced Foreign Lang.
17	Music	57	Advanced Science
18	Social Studies	58	Advanced Social Studies
19	Math	59	Adv Math/ACAD Decathlon
20	Drama	60	Video Production
21	Science	61	Sports Medicine
22	Art	62	Visual Media
23	Physical Education	63	Creative World Literature/TAPE
24	Health	64	Pep Squad
25	Staff Development	65	Drill Team
26	Study Skills/Mentoring	66	ISS (In-School Suspension)/JV Cheerleaders
27	Business Ed/Comm/I/AVID	67	Power Lifting
28	Economics	68	Agricultural Science/Strength & Cord.
29	Computer Literacy	69	Cheerleaders
30	Enterprise/Natl AP Art	70	Vocational
31	Pre-Kindergarten	71	Family Life Skills
32	ESL Foundation/Bilingual	72	Special Education
33	Kindergarten	73	Debate/Speech/Public Spkg
34	Grade 1	74	Dyslexia
35	Grade 2	75	Central Administration
36	Grade 3	76	Grade 6 Team A
37	Grade 4	77	Grade 6 Team B
38	Grade 5	78	Grade 7 Team A
39	Football/All grade levels K-5	79	Grade 7 Team B
		80	Grade 8 Team A
		81	Grade 8 Team B/Computer Repair

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND	FUND	FUNCTION	OBJECT	SUB- OBJECT	ORG	PROGRAM	ED SPAN	PROJECT
XXX.	XXX	XX	XXXX	XX	XXX	XX	XXX	XXXX

### SUB-OBJECT CODES (cont'd)

- 82 Homebound/Poster Board
- 83 Girls Golf/Criminology
- 84 Boys Soccer/Copy Paper
- 85 Girls Soccer/Postage
- 86 Swimming/Drafting Mechanical
- 87 Softball/Cosmetology
- 88 Cross Country/Bldg Trades
- 89 Robotics/Wrestling/CAD
- 90 Marketing Education
- 91 Home Economics
- 92 Auto Tech
- 93 Office Education
- 94 Construction Systems
- 95 CISCO
- 96 Child Care Mgmt.
- 97 Medicare Occupations
- 98 Central Administration
- 99 Central Administration

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND	FUNCTION	OBJECT	SUB- OBJECT	ORG	PROGRAM	ED SPAN	PROJECT
XXX	XX	XXXX	XX	XXX	XX	XXX	XXXX

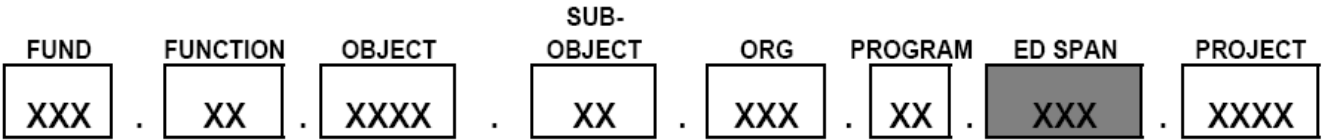
**ORGANIZATIONS**

		728		BSG/Payroll
002	McKinney High School	729		Budg/MIS/Benefits/Cash Mgmt
003	LINC Center	730		Purchasing
004	McKinney North HS	732		Data Processing
005	Serenity High	833		ASG Group
006	Co. Juvenile Justice Center	850		Vocational
007	McKinney Boyd High School	870		Greer Annex
041	Faubion Middle School	872		Special Education
043	Dowell Middle School	874		Fine Arts
044	Johnson Middle School	875		Curriculum & Instruction
045	Evans Middle School	876		Elementary Ed
046	Cockrill Middle School	877		Secondary Ed
102	Finch Elementary	910		Athletic Administration
104	Webb Elementary	925		Construction & Facilities
105	Burks Elementary	955		Nutrition Services
107	Caldwell Elementary	958		Transportation Facility
108	Valley Creek Elementary	959		Safety/Security/Transport.
109	Glen Oaks Elementary	960		Maintenance & Grounds
111	Slaughter Elementary	961		Custodial Services
112	Johnson Elementary	965		Energy Management
113	Eddins Elementary	966		Central Distribution Center
114	SOAR 2000 AEP Campus	999		General Administration
115	Walker Elementary			
116	Wolford Elementary			
117	McNeil Elementary			
118	Malvern Elementary	11		Basic Educational Services
119	Vega Elementary	21		Gifted and Talented
120	Bennett Elementary	22		Career/Technology
121	Minshew Elementary	23		Special Education
122	Wilmeth Elementary	24		Accelerated Education (Comp)
123	McGowen Elementary	25		Bilingual/Special Languages
124	Press Elementary	26		Nondisciplinary AEP-Basic
125	Lawson Elementary	27		Nondisciplinary AEP-Supp.
126	McClure Elementary	28		Disciplinary AEP-Basic
197	Juvenile Jail Justice Program	29		Disciplinary AEP-Supplemental
699	Summer School	30		Title I (Schoolwide)
701	Superintendent's Office	91		Athletics/Related Activity
702	Board of Trustees	99		Undistributed
710	Internal Audit			
724	Communications			
726	Personnel			
727	Accounts Payable (AP)			

**PROGRAM INTENT**

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE



### EDSPAN (LOCAL USE)

000	None	029	Vega Elem (Old Celina Road)
003	Caldwell Renovation 97B	030	Transportation Facility
004	Faubion Renovation 97B	031	Bennett Elem (Coronado Site)
007	MNHS Phase II	032	Minshew Elementary
008	MHS/JV Football Stadium	033	Wilmeth Elementary
009	Burks/Finch w/Gym Renov.	034	Stadium Renovation
010	MHS Tennis Courts	035	McGowen #18 07 opens
011	Misc/Caldwell/Finch/Faubion	036	Press #19 07 opens
012	Multi-Purpose Facility	037	Cockrill MS #5 opens 08
013	MHS Carpet/Painting	038	Lawson EI #20 opens 09
014	SOAR Project Renovations	039	McClure EI #21 opens 10
015	Walker (Hidden Creek)	040	Phase II Boyd HS
016	Wolford (Berkshire South)	098	Portable Buildings
017	McNeil (720/Hardin)	099	Technology Bond Projects
018	Malvern Elem (Eldorado)		
019	Johnson Middle School		
020	Evans Middle School		
021	Boyd High School		
022	Faubion Dressing Rooms		
023	Roof Replacement Project		
024	HVAC Repair		
025	Lions Field Upgrade Project		
026	District Support Facilities		
027	Central District Stadium		
028	Softball Field Project		

**Note: Only Construction Fund 611/612 uses Ed Span #s**  
**All other codes use 000 Ed Span**

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND	FUNCTION	OBJECT	SUB- OBJECT	ORG	PROGRAM	ED SPAN	PROJECT
XXX	XX	XXXX	XX	XXX	XX	XXX	XXXX

**PROJECT CODES**

0000	Undistributed	0720	Choir Fine Arts
0001	Board of Trustees	0730	Drama/Theatre Fine Arts
0010	Internal Auditor	0740	Art-Fine Arts
0100	Superintendent	0750	Orchestra-Fine Arts
0110	Partners In Education	0760	Drill Team-Fine Arts
0200	Human Resources	0770	Fine Arts-UIL
0210	Mentor Program	0800	Business-BSG
0220	Masters Program	0810	Accounting
0300	Support Services	0820	Purchasing
0305	Construction	0830	Payroll
0310	Maintenance/Grounds	0840	Data Management
0315	Energy	0850	Budget
0320	Leasing	0860	Benefits
0330	Transportation	0870	CDC
0335	Safety	0880	Food Services
0340	Security	0900	Communications
0345	Special Projects	0910	MET
0400	Curriculum & Instruction	0920	Child Care
0410	Elementary Education	0930	Club 360
0415	Elementary Summer School	0940	Little Messages
0430	Secondary Education		
0435	Secondary Summer School	<b>PPA</b>	<b>CAMPUS ALLOTMENTS</b>
0450	Secondary Adm (ASG)	1002	McKinney HS PPA
0455	Student Development	1003	Linc PPA
0460	PEP/Life Skills	1004	McKinney North HS PPA
0465	Health Services	1005	Serenity HS PPA
0470	Social Services/Truancy	1006	CCRDC PPA
0475	CATE	1007	McKinney Boyd HS PPA
0480	Textbooks	1041	Faubion MS PPA
0490	Bilingual/ESL	1043	Dowell MS PPA
0500	Technology	1044	Johnson MS PPA
0600	Special Populations	1045	Evans MS PPA
0610	At Risk/504	1102	Finch Elementary PPA
0620	Dyslexia	1104	Webb Elementary PPA
0630	Special Education	1105	Burks Elementary PPA
0700	Fine Arts Department	1107	Caldwell Elementary PPA
0710	Band Fine Arts	1108	Valley Creek Elementary PPA

# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND	FUNCTION	OBJECT	SUB- OBJECT	ORG	PROGRAM	ED SPAN	PROJECT
XXX	XX	XXXX	XX	XXX	XX	XXX	XXXX

**PPA**      **CAMPUS ALLOTMENTS, CONT**

1109 Glen Oaks Elementary PPA  
 1111 Slaughter Elementary PPA  
 1112 Johnson Elementary PPA  
 1113 Eddins Elementary PPA  
 1114 SOAR PPA  
 1115 Walker Elementary PPA  
 1116 Wolford Elementary PPA  
 1117 McNeil Elementary PPA  
 1118 Malvern Elementary PPA  
 1119 Vega Elementary PPA  
 1120 Bennett Elementary PPA  
 1121 Minshew Elementary PPA  
 1122 Wilmeth Elementary PPA  
 1123 McGowen Elementary PPA  
 1124 Press Elementary PPA

**CAMPUS PERSONNEL**

1200 Elementary Administration  
 1205 Elementary Instruction  
 1210 Elementary SPED  
 1215 Middle Sch Administration  
 1220 Middle Sch Instruction  
 1225 Middle School SPED  
 1230 High School Adm  
 1235 High School Instruction  
 1240 High School SPED  
 1245 LINC/SOAR/JJAEP Adm  
 1250 LINC/SOAR/JJAEP Inst  
 1255 LINC/SOAR/JJAEP SPED

**1300 Athletics**

**1400 Specific Programs**

**461 ACTIVITY FUNDS**

5002 McKinney HS Activity  
 5003 LINC Center Activity  
 5004 McKinney North HS Act  
 5005 Serenity HS Activity  
 5006 CCRDC Activity  
 5007 McKinney Boyd HS Act  
 5041 Faubion MS Activity  
 5043 Dowell MS Activity  
 5044 Johnson MS Activity  
 5045 Evans MS Activity  
 5102 Finch Elem Activity  
 5104 Webb Elem Activity  
 5105 Burks Elem Activity  
 5107 Caldwell Elem Activity  
 5108 Valley Creek Elem Act  
 5109 Glen Oaks Elem Act  
 5111 Slaughter Elem Act  
 5112 Johnson Elem Act  
 5113 Eddins Elem Activity  
 5114 SOAR Activity  
 5115 Walker Elem Activity  
 5116 Wolford Elem Activity  
 5117 McNeil Elem Activity  
 5118 Malvern Elem Activity  
 5119 Vega Elementary Activity  
 5120 Bennett Elementary Activity  
 5121 Minshew Elementary Activity  
 5122 Wilmeth Elementary Activity  
 5123 McGowen Elementary Activity  
 5124 Press Elementary Activity



# ACCOUNTING/PURCHASING PROCEDURES

## MISD CODE STRUCTURE

FUND	FUNCTION	OBJECT	SUB- OBJECT	ORG	PROGRAM	ED SPAN	PROJECT
XXX	XX	XXXX	XX	XXX	XX	XXX	XXXX

**461 DEPARTMENT ACTIVITY**

5724	Communications Dept Act	2220	399 Investment Capital Caldwell
5728	BSG Activity Fund	2230	399 Investment Capital Burks
5833	ASG Activity Fund	2240	399 Investment Capital Finch
5870	Greer Annex Activity Fund	2250	399 Investment Capital Webb
5872	SPED Activity Fund	2260	399 Investment Capital TBD
5874	Fine Arts Activity Fund	2270	399 Investment Capital TBD
5875	Curr & Instruction Activity	2280	399 Investment Capital TBD
5876	Elementary Dept Activity	2290	404 Accelerated Reading
5910	Athletic Activity Fund	2300	404 Accelerated Math
5960	Facilities Activity Fund	2310	409 TX HS Completion
5999	Gen Admin Activity Fund	2320	411 Technology
		2330	421 Master Teacher Program
		2340	423 HB 1 HS Allotment
		2428	428 Tx EDU Excellence Award
		2429	429 TX HS Completion

**GRANTS/FEDERAL PROGRAMS**

2010	204 Title IV Part A Drug Free		
2020	205 Head Start		
2030	206 Homeless Title II		
2040	211 Title I Part A Basic	6599	599 Interest & Bonded
2050	211 Title I Part D JJAEP	6611	611 Construction 99
2060	212 Title I, Migrant	6612	612 Construction 05
2070	224 IDEA-B Formula	8828	828 V Dodson Trust
2080	225 IDEA B, Preschool	8829	829 Avery Dowell Libr
2081	225 Preschool Reg 10 AGC		
2090	226 IDEA B Residential		
2091	226 IDEA B Discretionary		
2100	244 Carl Perkins, Voc Ec		
2110	255 Title II Part A Training		
2120	262 Title II, Part D Technology		
2130	263 Title III, LEP Language		
2140	269 Title IV, Part A Innovative		
2141	272 Mac Medicaid Reimb		
2150	289 Temporary Emergency		
2160	289 LEP Summer Pgm		
2170	390 Early Childhood/LEP		
2180	392 NECBE, 1		
2190	392 NECBE, 2		
2200	394 PEP Life Skills		
2210	397 AP/IB Incentive Program		

# ACCOUNTING/PURCHASING PROCEDURES

## PROCUREMENT OVERVIEW

### BLUE REQUISITION FORMS

Blue Requisition Forms are available at all campus locations and are to be completed with the following information:

- ❑ **Date**
- ❑ **Campus/Department**
- ❑ **Requested By**
- ❑ **Budget Code**
- ❑ **Suggested Vendor**
- ❑ **Address**
- ❑ **Phone Number**
- ❑ **Fax Number**
- ❑ **Quantity**
- ❑ **Unit of Measure (i.e., sets, kits, pkg.)**
- ❑ **Vendor Stock Number**
- ❑ **Description**
- ❑ **Unit Price**
- ❑ **Extended Amount**

These forms are to be completed and submitted to the Principal/Administrator for **approval signature**. Campus/Department Secretaries will review for accuracy the vendor name and number, then enter the requisition on the Munis® system utilizing *Requisition Entry*.

If the requested items are furniture, the blue requisition will be forwarded to the Purchasing Department and should use the object code "6397".

### PURCHASE REQUISITIONS

Purchase Requisitions will be reviewed daily in the Purchasing Department before approval and processing. **PURCHASE REQUISITIONS FOR ITEMS AVAILABLE IN THE MISD WAREHOUSE WILL NOT BE APPROVED.** Please check the Warehouse Catalog before submitting a Purchase Requisition. Warehouse items are to be entered utilizing the Munis® system. The procedures for warehouse orders are outlined in the MISD Warehouse Catalog.

# ACCOUNTING/PURCHASING PROCEDURES

## PROCUREMENT OVERVIEW

The purchase order will be mailed or faxed to the vendor addressed on the Purchase Requisition Screen; therefore, the vendor's address should be examined for accuracy before purchase requisition entry. Vendor number information is available from the Munis® system. If the vendor is not listed in the system, please complete a New Vendor Form and W9. These may be found on the Purchasing Department web site.

The fax number listed in the Vendor Record will automatically print on the purchase order. If an alternate fax number is requested, the number should be added as General Notes to the requisition.

Purchase Requisition entry should clearly and precisely cover the essential elements of the purchases to be made. All part numbers, descriptions, pricing and shipping information should be reviewed for accuracy, as this is mailed or faxed directly to the vendors.

### **PHONE ORDERS ARE NOT AUTHORIZED!!!**

Refer to the Munis® manual for requisition entry instructions.

Purchase Orders have three (3) copies:

White ..... Vendor Copy (mailed, faxed, or returned to campus)  
Goldenrod ..... Receiving Copy  
Changes yearly .. Accounts Payable Copy

# ACCOUNTING/PURCHASING PROCEDURES

## PROCUREMENT OVERVIEW

### CAMPUS RECEIVING

**Each campus should designate one employee to be responsible for receiving shipments and verifying goods are received as ordered using the goldenrod copy of the Purchase Order. After receipt of goods, the Secretary/Bookkeeper will enter items received utilizing Munis® On-Line Receiving.**

The invoice cannot be paid by Accounts Payable - Business Services Group until received on the Munis® system, therefore **it is imperative that receiving input is entered within 24 hours of receipt of goods.** All invoices/statements should be forwarded to Accounts Payable - Business Services Group if received at the campus. Invoices are processed if receiving has been entered on the Munis® system.

### CENTRALIZED RECEIVING

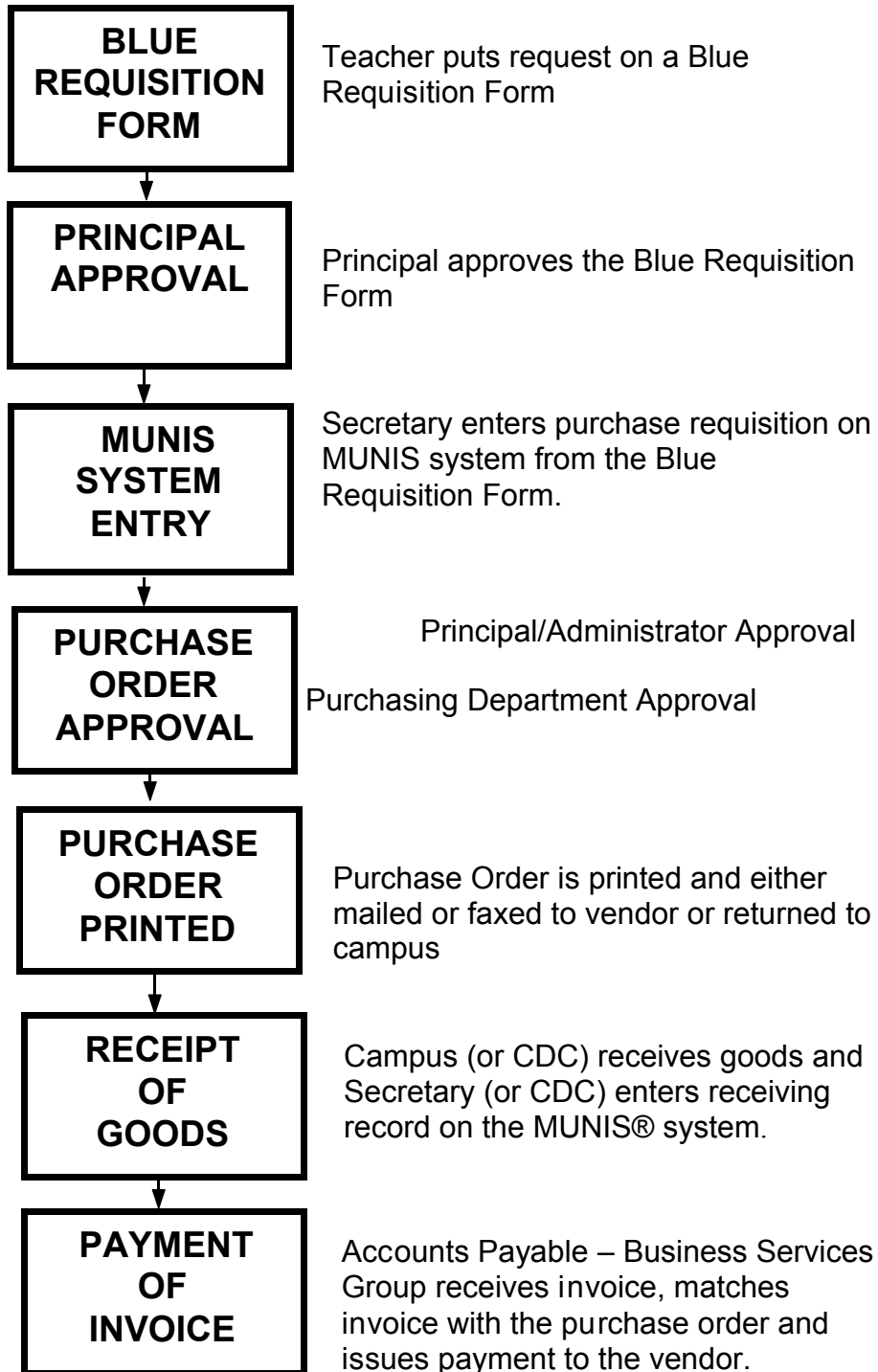
The Central Distribution Center is responsible for the receiving function for all campus locations, unless the delivery address for the purchase order indicates the campus address. A campus or department receiving the “golden” purchase order copy of the purchase order issued is required to perform the receiving on the P.O. item(s).

Library books and technology items will be shipped directly to the campus and received by the campus.

# ACCOUNTING/PURCHASING PROCEDURES

## PROCUREMENT OVERVIEW

### PURCHASING FLOWCHART



# ACCOUNTING/PURCHASING PROCEDURES

## ACCOUNT TRANSFER

**DESCRIPTION:** An account transfer is processed to correct errors in coding on charges or expenditures that have occurred.

**An account transfer should be used for the following:**

To correct coding error after payment

To purchase items within campus departments (i.e., English Department purchased books from Library Book Fair—Transfer from Instructional Budget to Activity Fund)

Food Service purchases for meetings (transfer from department budget to Food Service) (Remember, use only fund 461 for food purchases.)

A completed Transfer Account Form should be forwarded to Accounting - Business Services Group for these transactions. After processing, a copy with a journal entry number and posted date will be returned to originating campus. Any other affected campus or department will be sent a copy.

**Example:**

\_\_\_\_\_ J.E.

MCKINNEY INDEPENDENT SCHOOL DISTRICT  
TRANSFER ACCOUNT FORM

DATE: 8/1/7

CHECK# \_\_\_\_\_  
VENDOR # \_\_\_\_\_  
P.O.# \_\_\_\_\_

TRANSFER FROM: 240.00.5751.00.000.00.000 AMT: 100.00 (CREDIT)

TRANSFER TO: 461.236499.00.04199.000.5041 100.00 (DEBIT)

REMARKS: \_\_\_\_\_ B.SRVS. POSTED DATE: \_\_\_\_\_  
To Pay for Catering charge for  
new teacher Orientation

REQUESTED BY: X \_\_\_\_\_ APPROVED BY: X \_\_\_\_\_

COPY TO: \_\_\_\_\_ X (Here only if you  
want a copy back

# ACCOUNTING/PURCHASING PROCEDURES

## ACTIVITY FUNDS

### ACTIVITY FUND CLASSIFICATION

**DESCRIPTION:** Activity funds historically have been accounted for by school districts in various fund groups (i.e., general fund, special revenue fund and agency funds).

McKinney ISD uses the following to define and code activity funds:

***Fund 461 – Campus Activity Funds*** account for:

- funds raised locally at the school or donated to the school
- any monies collected or raised in which students are not directly involved with the decision making process of spending of funds
- principal's funds
- library funds generated through book fairs & lost textbooks fines

Expenditures must comply with State and board policy and district regulations.

***Fund 865 – Student Activity Funds*** account for:

- funds generated by specific student groups, not by district or campus. Students make decisions about expenditures
- when submitting a purchase order or direct pay to use student activity funds, documentation of student approval (i.e. minutes of student meeting), will be required to be submitted to the campus bookkeeper/secretary. The minutes of the meeting should reflect the date of the meeting, a specific statement allowing the particular expenditure, names & signatures of the student officers who are authorized to make a decision with regard to the expenditure of the club (activity's) funds. A suggested form is included here.

Please refer to the MISD Activity Funds Manual for detailed accounting procedures and forms.

# ACCOUNTING/PURCHASING PROCEDURES

## MINUTES OF MEETING

The members of \_\_\_\_\_  
(Name of Organization)

met on \_\_\_\_\_, \_\_\_\_\_, at  
(Date) (Time)

\_\_\_\_\_  
(Place)

The following members were in attendance:  
(List names of students)

The following business was conducted in the form of motions, seconds, and voting.

1. \_\_\_\_\_  
(State the wording of the motion)

Motion was made by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Vote taken:   Majority Carried                      Majority Did Not Carry  
(circle one)





# ACCOUNTING/PURCHASING PROCEDURES

## ADVANCE PAYMENT REQUIRED

There are times that a vendor will require an advance payment with your purchase order. The following steps should be taken in this event:

1. Enter a purchase requisition and use General Notes – Advance Payment Required

The purchase requisition must include the date(s) the check is due, and the date(s) the event is to occur.

2. Once the purchase requisition has been approved, receive the item(s) on the system. (Accounts Payable is unable to issue a check on an unreceived purchase order.)
3. Send documentation to accounts payable. Documentation for these purposes is defined as one or more of the following:
  - a. Notice or Invoice from the vendor.
  - b. Copy of a contract or agreement.
  - c. Memorandum from the campus principal.

All checks issued by the accounts payable department are mailed to the vendor(s). Should you require that the check be returned to your campus instead, please contact accounts payable in writing with that information.

Please allow ample lead time for advance payments to allow accounts payable to process the request in a timely manner.

# ACCOUNTING/PURCHASING PROCEDURES

## AIRLINE RESERVATIONS

**DESCRIPTION:** The two options for making air travel arrangements for an employee are listed below:

### Option #1

1. A Purchase Requisition may be issued to a travel agency for airline tickets. The Purchase Requisition should contain the following:
  - ❑ name of the employee
  - ❑ the date of travel
  - ❑ the destination
  - ❑ flight numbers
  - ❑ times
  - ❑ ticket price
2. **After the Purchase Requisition has been approved by the Purchasing Department, the reservations may be made via telephone.** The Purchase Requisition message code should be a General Notes – Confirmation Only, as it will be sent to the travel agency.
3. A receiving record should be done as soon as the ticket(s) is received, as tickets must be paid for as soon as they are billed.

### Option #2

An employee may request an advance for airfare expenses.  
See **TRAVEL ADVANCE** for instructions.

# ACCOUNTING/PURCHASING PROCEDURES

## AMENDMENTS

### DESCRIPTION:

**See – Budget Amendment Section**

## AUDIO VISUAL EQUIPMENT

**DESCRIPTION:** Campuses may refer to the listing of approved vendors with various discounts. Blue Requisition Forms may be filled out and given to the campus secretary for placement of orders. Catalogs furnished by vendors will be sent directly to the campus.

**See Purchasing Department Website for Approved Vendor List**

## BAD CHECKS

**See Returned Checks Section**

## BEVERAGE PURCHASES

### Beverages

MISD is under contract with Coca-Cola Company as a sole provider for all beverages within the District.

Beverages are defined as (i) all hot and cold, carbonated, and noncarbonated, nonalcoholic, natural or artificially flavored drinks for independent consumption, including, but not limited to, nonalcoholic drinks with nutritive or nonnutritive sweeteners, soft drinks, frozen carbonated and noncarbonated beverages, flavored and/or sweetened mineral water, natural or artificially flavored fruit juices, fruit juice-containing drinks and fruit-flavored drinks, (sweetened or unsweetened), tea products, hypertonic, isotonic, and hypotonic drinks (sports drinks, energy and fluid replacement

# ACCOUNTING/PURCHASING PROCEDURES

## BEVERAGE PURCHASES

("Sports Drinks"); and (ii) all drink or beverage bases, whether in the form of syrups, powders, crystals, concentrates or otherwise, from which such drinks and beverages could be prepared. "Beverage" or Beverages" shall not include coffee products, milk, water drawn from the public water supply or juice squeezed fresh, brewed tea for Campus meetings, PTA events and district serving lines as complimentary drinks for teachers on the Campus.

Should you have any questions, please feel free to contact Jeff Finch, in the Business Office.

## BLANKET PURCHASE REQUISITIONS

**NOTE:** The procedure for entering a Blanket Purchase Requisition is different than the procedure for a regular Purchase Requisition.

**DESCRIPTION:** A Blanket Purchase Requisition is:

- Issued for a total dollar amount rather than for individual line items. Since the vendor will receive a copy of the purchase order, specific information should be listed such as:
  - ❑ type of items to be purchased
  - ❑ time period purchases can be made
  - ❑ approximate weekly or monthly dollar usage
  - ❑ other information deemed pertinent.
- Payments will be paid from one account number.
- Issued for recurring expenses from a vendor throughout a specified period of time. (Vendor does not need to know individual item descriptions).
- Issued for payments (such as those purchases which are invoiced at the time of delivery to the campus or picked up at local store). In most cases, the invoice is given to the campus at time of delivery, signed and forwarded to Accounts Payable - Business Services Group.

# ACCOUNTING/PURCHASING PROCEDURES

## BLANKET PURCHASE REQUISITIONS

- The Secretary/Bookkeeper must keep up with expenditures against Blanket Purchase Requisition and request a revision on existing Purchase Requisition when an increase is needed. Revisions with current budget amount indicated must be sent to Purchasing - Business Services Group on a "Purchase Order Revision/Cancellation Request Form".

**NOTE:** When using a Blanket Purchase Requisition, it is imperative that the charge is billed to McKinney ISD, #1 Duvall, McKinney, TX 75069. Charges are not billed to individual campus locations.

## BLANKET PURCHASE REQUISITIONS

### Possible Services For Blanket Purchase Requisition:

Coffee orders  
Library books

Florist Orders  
Snack orders

### **EXAMPLE #1 – COFFEE ORDERS**

A Blanket Purchase Requisition would be issued to a coffee service vendor from the campus using their appropriate code. The dollar amount of the Purchase Requisition is determined by estimating the weekly dollar amount expended and multiplying it by the number of weeks remaining in the school year.

Each week when the services delivers and issues an invoice, the campus notes the Blanket Purchase Requisition number on the invoice, enters on-line receiving in Munis® , and forwards it to Accounts Payable - Business Services Group for payment.

# ACCOUNTING/PURCHASING PROCEDURES

## BLANKET PURCHASE REQUISITIONS

### EXAMPLE #2 – FLORIST ORDERS

A Blanket Purchase Order would be issued to a local florist for flower arrangement orders from the campus using their appropriate code. The dollar amount of the Purchase Order is determined by estimating the year's expenditures.

Floral purchases can not be charged to "199" funds.

When flowers need to be ordered, the campus would call the florist and place the order using the Blanket Purchase Order Number in the system. The invoice would be paid when received at Accounts Payable - Business Services Group.

**Refer to the MUNIS® User Guide for On-Line Receiving instructions.**

# ACCOUNTING/PURCHASING PROCEDURES

## BLUE REQUISITION FORMS

**DESCRIPTION:** Blue Requisition Forms are available at CDC/Warehouse and are to be completed with the following information:

- ❑ **Date**
- ❑ **Campus/Department**
- ❑ **Requested By**
- ❑ **Budget Code**
- ❑ **Suggested Vendor**
- ❑ **Address**
- ❑ **Phone Number**
- ❑ **Fax Number**
- ❑ **Quantity**
- ❑ **Unit of Measure (i.e., sets, kits, pkg.)**
- ❑ **Vendor Stock Number**
- ❑ **Description**
- ❑ **Unit Price**
- ❑ **Extended Amount**

These forms are to be completed and submitted to the Principal/Administrator for **approval signature**. Campus/Department Secretaries will then enter this requisition on the MUNIS® system utilizing *Requisition Entry*.

Note: Blue requisition forms are for internal district use only! They are not to be sent to vendors in lieu of a properly executed purchase order.

Additional Blue Requisition Forms may be requested by campus Secretaries from the warehouse @ 469-742-4250.

**SEE FOLLOWING EXAMPLE**



# ACCOUNTING/PURCHASING PROCEDURES

## BLUE REQUISITION FORMS

**MCKINNEY ISD REQUISITION FORM** Date \_\_\_\_\_

**NOTICE TO VENDORS:** This is not an authorization for purchase. PO# \_\_\_\_\_

Vendor # \_\_\_\_\_

Suggested Vendor \_\_\_\_\_ Campus/Department \_\_\_\_\_

Address \_\_\_\_\_ Requested By \_\_\_\_\_

Budget Code

City, State, Zip \_\_\_\_\_

--	--	--	--	--	--	--

Phone # \_\_\_\_\_ Fax # \_\_\_\_\_

FAX

MAIL

RETURN PO TO CAMPUS

	Quantity	Vendor Stock #	Description	Unit Price	Extended Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

PRINCIPAL APPROVAL: \_\_\_\_\_

TOTAL

\$ \_\_\_\_\_

## ACCOUNTING/PURCHASING PROCEDURES

### BOOK COVERS

**DESCRIPTION:** Bookcovers are provided by Walraven and are delivered to campuses by CDC. Additional questions with regard to bookcovers may be directed to the CDC.

### BOOK FAIRS

**DESCRIPTION:** Book fair payments should be processed using a **Direct Pay Request**.

All book fair revenues & expenditures should flow through the campus (461) budgets. Amounts received from the sale of books should be deposited promptly. Please see the Money Processing Section for further instruction.

### BOOSTER CLUBS OR ORGANIZATIONS

**DESCRIPTION:** Please refer to the section on PTA/PTO & Booster Organizations.

# ACCOUNTING/PURCHASING PROCEDURES

## BOXES AND BOOK, INTERCAMPUS

**DESCRIPTION:** Any boxes, library books, catalogues or printer cartridges that need to be moved between campuses on an as needed basis.

1. If a campus has boxes, book material or printer cartridges that need to be moved between campuses or returned to the CDC, a move request or an e-mail must be sent to: Larry Peltz, Director of the Central Distribution Center, at [lpeltz@mckinneyisd.net](mailto:lpeltz@mckinneyisd.net)
2. If the move request or e-mail is received prior to 11:00 a.m., the material will normally be picked up and delivered the same day. If the move request or e-mail is received after 11:00 a.m., the material will be picked up and delivered the next morning.
3. Boxes, book material and printer cartridges must be placed in the designated pickup area, which is usually different from the interoffice mail area. (See campus secretary).
4. Boxes must be taped and clearly marked with the campus and receiving person's name.

# ACCOUNTING/PURCHASING PROCEDURES

## BUDGET AMENDMENTS

### DESCRIPTION:

When budgets are built each spring for the upcoming fiscal year, they are anticipations of expected expenditures for the coming year. It is highly probable that plans will change. When this occurs, a budget amendment may be submitted. Budgets can and should be amended at any time to allow for proper expenditure coding in the appropriate areas. There are a number of events that would require a budget amendment:

1. Funds need to be spent out of an account code that has not yet been set up.\*
2. A reallocation of budget amounts to other areas is needed.
3. Campus activity funds (Fund 461) may need to be increased.

Budget amendments may be completed on-line using the MUNIS® System. Please see the MUNIS® User's Guide for instructions. The system will automatically assign a journal entry number and encumber the funds. For reference in tracking amendments, record the journal entry number on the paper copy of the amendment. Whole dollar amounts should be used when entering budget amendments.

Activity Fund budget changes that require an increase in revenue and a corresponding expenditure cannot be entered as a budget amendment request. For this type of item, please email the Budget department the following information:

1. Complete account code(s) affected. An increase in a budgeted item in your campus activity fund requires a revenue and an expenditure code.
2. Whole dollar amounts requested for each account line item.
3. Explanation of reason for amendment. (Be specific.)

# ACCOUNTING/PURCHASING PROCEDURES

## BUDGET AMENDMENTS

Budget amendments which request allocation changes from one function to another function (i.e., from 11 to 22) must be formally submitted for McKinney ISD Board approval. This will be done by the budget staff after approving your budget amendment request on-line. Activity Fund amendments; however, are not considered for McKinney ISD Board approval.

Amendments may not cross fund numbers (i.e., 199 to 461).

For corrections on previously paid invoices, please see the Account Transfers section.

\*NOTE: If the budget code to which you are amending does not exist, send an e-mail request to Budget Department to have the code created. After Budget Transfer Requests are entered, the Budget Department will approve them on a daily or as needed basis.

To amend Federal Program budgets, the appropriate Federal Director should be contacted and approval received before entering the amendment.

### EXAMPLE

# ACCOUNTING/PURCHASING PROCEDURES

MCKINNEY INDEPENDENT SCHOOL DISTRICT  
BUDGET AMENDMENT REQUEST FORM

budamdfn.wks

FUND	FUNC	OBJECT	S.OBJ.	ORG	PGM	ED SPAN	PROJECT	CODE DESCRIPTION	AMT. OF INCREASE OR DECREASE
199	11	6399	00	102	11	000	1102	SUPPLIES AND MATERIALS	-100
199	11	6411	00	102	11	000	1102	TRAVEL AND SUBSISTENCE	+100
REASON FOR AMENDMENT							NET CHANGE TO BUDGET		
For conference travel.							NET EFFECT ON FUND BALANCE		
							ORIGINATOR		DATE
APPROVED ( )							PRINCIPAL		DATE
DENIED ( )							FED. PGMS, DIR/SPEC PGMS		DATE
							<i>(IF APPLICABLE)</i>		

## ACCOUNTING/PURCHASING PROCEDURES

### CATERING

**DESCRIPTION:**

**See - Consultant/Contracted Services Section**

### CEILING TILE

**DESCRIPTION:** Ceiling tile may be requested by placing a work order with the Maintenance Department. These orders do not require a budget code.

### CHARTERED TRANSPORTATION SERVICE

**DESCRIPTION:** All chartered transportation services must be arranged through the following vendors:

Gotta Go Express  
Central West of TX  
CUSA KBC, LLC DBA Coach USA

The approval for these services will be authorized with the option for MISD to renew annually through June 15, 2009. All other chartered transportation services will be inactivated from MISD's current vendor list.

### CLINIC SUPPLIES

**DESCRIPTION:**

**See - Warehouse Catalog – Clinic Supplies Section**

### COMPUTER HARDWARE & SOFTWARE

**DESCRIPTION:**

**See – Technology Section**

## **ACCOUNTING/PURCHASING PROCEDURES**

### **COMPUTER REPAIRS**

#### **DESCRIPTION:**

**Contact - Campus Technology Specialist (CTS)**

### **CONSULTANT/CONTRACTED SERVICES**

**DESCRIPTION:** There are two main types of contracted services.

1. Service provided to the district under a contract with a professional or company/organization, usually on an hourly or daily basis.
2. Service provided to the district by a professional or company/organization, usually on an hourly or daily basis without a contract.

#### **SERVICES PROVIDED BY AN INDIVIDUAL**

IRS regulations require that the district provide a Form 1099 each year to unincorporated individuals or organizations when payments meet or exceed \$600 on a calendar year basis. Any time district campuses or departments utilize contracted services vendors, a Form W-9 must be on file. The W-9 form will collect specific information required by the IRS such as name, business name, type of entity, address, taxpayer identification number, signature and date. Before the vendor can be approved for setup, the original W-9 will need to physically be on file in the accounting/purchasing office. This includes individuals using a dba (doing business as) designation in their name. For individuals that you are using on a contracted basis, please check the vendor file for a W-9 flag in the General tab of the MUNIS® vendor file maintenance screen. If this is not notated on the file, then you should request a W-9 from the individual or entity and forward to the Purchasing Department.

Individuals who are employees or substitutes of the district must be paid through the payroll process. Other than travel or expense reimbursement, do not submit direct pay requests for anyone who falls within this category.



# ACCOUNTING/PURCHASING PROCEDURES

## CONSULTANT/CONTRACTED SERVICES

If a company is providing service to the district on a **per service** basis, a purchase requisition should be used. If the vendor provides a written contract, the contract must be forwarded to the Chief Financial Officer for approval signature. A Form W-9 will still be required to be on file with the district, even for entities other than individuals.

***Petty cash funds should not be used to pay for contracted services.***

If an individual (not affiliated with a company) is providing service to the district on an **hourly or daily** basis and *the service totals less than \$500*, a Direct Pay Request should be used to issue payment to the individual. The individual should provide an invoice with the following information, and be forwarded to Accounts Payable.

- ❑ Name
- ❑ Address
- ❑ Taxpayer Identification Number (usually a social security number)
- ❑ Dates and Times Worked
- ❑ Rate of Pay

Examples of services provided:

- Accompanist
- Catering (unless require signed contract)
- Childcare
- Choreographer
- D.J.'s
- Lifeguard
- Officials
- Storytellers
- Tutor
- Workshop Instructor

# ACCOUNTING/PURCHASING PROCEDURES

## CONSULTANT/CONTRACTED SERVICES

### SERVICES PROVIDED BY A COMPANY/ORGANIZATION

If a company/organization is providing service to the district on a **per service** basis or *the total of the service is more than \$500*, a Purchase Requisition should be used. If the vendor provides a written contract to be signed, the contract must be forwarded to the Chief Financial Officer for approval signature. Again, a Form W-9 needs to be completed by the vendor and placed on file in the Accounting/Purchasing office.

The Purchase Requisition should be entered using the General Notes – “Contract Attached.” The purchase requisition should also include the following information:

- ❑ Services provided
- ❑ Date(s) of service
- ❑ Cost of service
- ❑ General agreement of contract

If the contract requires a deposit to be made prior to the service being provided, a General Note - “Contract Attached – Deposit Required” should be used. The amount of the deposit should be listed on a separate line on the Purchase Requisition. The Purchase Requisition should also contain the information listed above.

#### **Examples of services provided:**

- Catering (when a contract is involved)
- D.J.'s
- Facility Rentals (proms, staff parties)
- Field Trips
- Fundraisers
- Maintenance Agreements
- Performers
- Photographers
- Security Contracts
- Speakers
- Yearbooks

# ACCOUNTING/PURCHASING PROCEDURES

## CONSULTANT/CONTRACTED SERVICES

### Example of Purchase Requisition:

<u>Qty</u>	<u>Description</u>	<u>Unit Price</u>
1 ea	Deposit – Due <u>  Date  </u>	\$ 100.00
1 ea	Balance – Due <u>  Date  </u>	500.00

Upon approval by the Chief Financial Officer, the contract will be forwarded to the Campus/Department to be sent to the vendor with the purchase order.

The balance of the contract, whether a deposit was involved or not, must be invoiced by the vendor to the district.

## COPY PAPER

### COPY PAPER – WHITE, 8 1/2 x 11

**DESCRIPTION:** Send request to the **Purchasing Department** on a Blue Requisition Form with the following information:

- A budget code.
- Quantities in 40 case increments.

### SHIPPING TIME

Please allow a minimum of 3 – 5 working days for the paper to be shipped.

### PACKING SLIP

Send the packing slip to the Purchasing Department when the paper arrives. The Purchasing Department will enter receiving on the system.

# ACCOUNTING/PURCHASING PROCEDURES

## COPIERS

**NOTE:** Direct all inquiries for additional requests for copiers to the Chief Financial Officer.

**DESCRIPTION:** The Purchasing Department will provide the campus with a Copier Usage Log. Quarterly copier usage logs should be sent to the Purchasing Department via fax @ 469-742-4139 by the 1st day of each quarter (Sept. 1, Dec. 1, Mar. 1, June 1).

### HOW TO READ COPIER METERS

- Ricoh 1515      Lift the top tray; meter is in the corner
- Canon 1R210-S Meter located behind the front door in the upper left corner.
- Ricoh 2045      Press counter check on digital screen
- Ricoh 2051      Press counter check on digital screen
- Ricoh 2090      Press counter check on digital screen

### COPIER REPAIR OR SERVICE

- Call IKON @ 972-488-3677 or 1-800-800-3289 and provide the I.D. # and model #.

Contact the Purchasing Department at 469-742-4011 if you experience repair, service delays, or have more than two calls on the same repair.

## COPIER SUPPLIES

Toner and staple cartridges are no longer stored at CDC. Call IKON @972-488-3677 or 1-800-800-3289 for service. Please provide representative with the brand and type of copier. Example: Ricoh 2090.

# ACCOUNTING/PURCHASING PROCEDURES

## CORRECTIONS TO CODING

**DESCRIPTION:** Please see the Account Transfer section.

## CREDIT CARDS

**DESCRIPTION:**

The following vendors will no longer accept just a purchase order; but instead require a purchase order AND a store credit card:

**Albertsons  
Home Depot  
Lowe's  
Office Depot  
Sam's  
Walmart**

In the event that you are using one of the above vendors, you should do the following. Input your purchase requisition and check your status the next day to see whether it has been converted. Once you see that the purchase requisition has been converted, come by the purchasing department. You will be given the white copy of your purchase order to take to the vendor, along with a credit card. Credit cards will be issued Monday through Friday, from 8:00 to 11:30, or 1:00 to 4:15. Please do not come to the office between the hours of 11:30 to 1:00.

Credit cards must be returned (within 24 hours of checkout), with the accompanying receipts to the Purchase Department during the same hours as shown above. Credit cards will not be checked out over the weekend.

Each Campus has Sam's and Wal-Mart credit cards on site to be issued at their discretion with an approved purchase order.

## ACCOUNTING/PURCHASING PROCEDURES

### DANCE/D.J.'S

**DESCRIPTION:** Purchase Order Required. Have Form W-9 completed.

**See - Consultant/Contracted Services Section**

### DEPOSITS

**DESCRIPTION:**

**See - Money Processing Section**

### DIRECT PAY REQUESTS

**DESCRIPTION:** A Direct Pay Request can be used for:

- Contracted services based on an hourly or daily rate and totaling less than \$500
- Field Trip Expenses/Tickets requiring a single payment.
- Meals – must indicate date and location of travel for these requests.
- Mileage – must indicate dates, location, and reason for travel for these requests. If mileage for numerous trips is to be paid, a mileage log should be attached.
- Membership dues
- Private Music Lessons
- Registrations
- Reimbursements to employees
- Security Officers
- Sport Officials
- Subscriptions
- Travel Advances

Requests for reimbursements to employees for purchases may only be made if the campus Principal approves the original purchase in advance.

Please note that principals may approve direct pays for their own expenses that are \$50 or less. All requests over \$50 must be approved by the appropriate supervisor.

# ACCOUNTING/PURCHASING PROCEDURES

## DIRECT PAY REQUESTS

Direct Pay Requests can no longer be used for:

Field trips or any other event (prom, graduation, facility rental, etc.) requiring multiple payments. In these instances, a purchase order is **required**. Field trips requiring a single payment may still be processed with a direct pay.

- Printing services may not be paid for with a direct pay request. All printing jobs must be submitted through the appropriate purchase order process **in advance** of placing the order. This is a legal bid issue and compliance is mandatory.
- Items that can be obtained through the purchase order process. If a direct pay is received for such, it will be returned to the originator with a request for a written explanation of the reason the purchase order process was not utilized. A second direct pay from the same originator requesting an item that can be obtained from the purchase order process will be returned for a written explanation that must be signed by the individual's supervisor.

**NOTE: Unapproved purchases by employees will not be reimbursed. In addition, State sales tax will not be reimbursed.**

**NOTE: No employee payments, other than reimbursements, may be made through direct pay requests. Payments to employees for services rendered must be paid through the payroll process.**

### **ENTERING DIRECT PAY REQUESTS**

- Please use the invoice number provided by the vendor. If one is not provided by the vendor please use the following guidelines for the "invoice number".

#### **Travel Advances**

Use: "ADV (date of travel)"  
i.e.: ADV 11/9-11

#### **Conference Registrations**

Use: "REG (name of person registering)"  
i.e.: REG J DOE

# ACCOUNTING/PURCHASING PROCEDURES

## DIRECT PAY REQUESTS

### Reimbursements

Use: "REIMB (what you are reimbursing for)  
i.e.: REIMB SUPPLIES

Use: "REIMB (date of travel)  
i.e.: REIMB 11/9-11

### Memberships

Use: "MEMB (who is requesting membership)"  
i.e.: MEMB J DOE

### Field Trips

Use: "(campus) FTRIP(date)"  
i.e.: DOWELL FTRIP 11/5

### Referees/Umpires

Use: "OFFIC (date of service)  
i.e.: OFFIC 2/4

### Private Band/Music Lessons

Use: "PRIV BAND (date of service & school)"  
i.e.: PRIV BAND 2/5 MHS

### General Contracted Services

Use: "CONT SERV (date of service)"  
i.e.: CONT SERV 2/2

- The "reason for reimbursement" should describe the reason for the request [i.e., 1 year – Time magazine – (teachers' name)], or if payment for mileage, indicate "20 miles, 2/07-3/07 – Plano seminar."
- If payment is for a travel advance please see TRAVEL ADVANCE section.
- Turn the **SIGNED** Direct Pay Request into Accounts Payable along with two (2) copies of any attachments. If you would like a copy of the request or invoice to be mailed with the check, please fold and staple to the side of the direct pay.



# ACCOUNTING/PURCHASING PROCEDURES

## DIRECT PAY REQUESTS

- If payment is for registration, membership, tickets or subscription, attach original and one (1) copy of the invoice or registration form to the signed Direct Pay Request.
  - Original – Accounts Payable – Business Services Group
  - Copy – Vendor receives with payment

Please send to the accounting department to allow ample time to process the request in a timely manner.

- If the check is to be mailed to an address other than the vendor file address, write this on the signed Direct Pay Request. Use the “Return to Campus” stamp if the check is to be returned to the campus.
- If the check is to be returned to the campus or department, you **MUST** flag the request with a ( ✓ ) for a separate check, especially on field trips! Please note that the system is defaulted to a “N” no for separate checks.

Please refer to the MUNIS® Users Guide for detailed instructions on entering Direct Pays.

Direct Pay entries will be approved by Accounts Payable **weekly**. The deadline for paperwork is Tuesday of each week. Checks will usually be cut each Thursday, depending upon department workload and availability. Month-end closings, holiday scheduling, and payroll requirements for printing may dictate changes in the proposed schedule on a last minute basis. Please try to plan ahead and not wait until the week a check is needed on campus before submitting your requests. Please refer to the Schedule of Direct Pay Runs sent on the monthly Business Services Group calendar. Campuses may access payment information utilizing **Dept – Vendor Inquiry**.

Accounting will send monthly the weekly CK run labels used for the batch header of direct pays. Be sure to enter this label exactly as indicated.

# ACCOUNTING/PURCHASING PROCEDURES

## DIRECT PAY REQUESTS

### Example of Direct Pay Request

```
07/19/2007 14:46 MCKINNEYISD LIVE DATABASE PG 1
108892 A/P VOUCHER apvchprt
VOUCHER: 1368
2027 A S C D-ASSOC FOR SUPERVISON CURRICULUMIA S C D-ASSOC FOR SUPERVISON
1703 N BEAUREGARD ST P O BOX 79760
ALEXANDRIA, VA 22311 BALTIMORE, MD 21279
DOCUMENT INV. DATE DESCRIPTION DISCOUNT INV. NET AMT
1264 07/19/07 MEMBER# 1496343 FOR C. THOMAS 0.00 219.00
P.O.: CK RUN: D80207DP STATUS: ACTIVE DUE DATE: 07/19/07
DEPT/LOC:1122 CHECK #: CHECK DATE:
INVOICE:
G/L ACCOUNT DESCRIPTION AMOUNT
199.23.6499.00.122.99.000.1122 MISCELLANEOUS OPERA 219.00
** END OF REPORT - Generated by Amie Vawter **
```

## DONATIONS / GIFTS

### Donations/Gifts

Donations of cash, equipment, and various other items may be accepted by the District. All donations under \$5,000 must be accepted by the Superintendent and all donations over \$5,000 must be accepted by the Superintendent and Board of Trustees. Complete the McKinney ISD gift acceptance form and forward to the Superintendent's office. See the copy attached. Items over \$5,000 will be presented to the Board of Trustees monthly.

All accepted gifts, grants, or bequests will become District property and may not carry the name of the sponsor or donor except upon approval of the Board of Trustees. Costs of installation should be considered when monies are accepted to purchase equipment or when equipment is donated. It must be determined who will defray the cost of installation and /or maintenance prior to the acceptance of such gifts. Installations will be coordinated under the direction or with the approval of the Assistant Superintendent of Support Services.

Please see MISD Administrative Regulations for additional details regarding donations.

# ACCOUNTING/PURCHASING PROCEDURES

## DONATIONS / GIFTS

### Gift Acceptance Form

**McKinney Independent School District  
Gift Acceptance Request Form**

To: The Office of the Superintendent	
From: _____ Principal/Administrator	At: _____ Campus/Department
Date: _____	
Please approve a gift of either (A) or (B) from:	
Name and/or Company: _____	
Address: _____	
City: _____	State: _____ Zip: _____
<b>(A.) Money</b>	
In the amount of (receipt attached)	\$ _____
These monies will be used for: _____	
And will be expended from:	
Fund      Function      Object      Sub-Obj      Org      PIC      Amount	
_____	\$ _____
_____	\$ _____
<b>(B.) Supplies/Equipment</b>	
Description: _____	Estimated Value \$ _____
_____	\$ _____
Total Estimated Value	\$ _____

Equipment will be installed/maintained/replaced with District funds only as designated by signature of the appropriate Director, below:

\_\_\_\_\_ Equipment will be supported and maintained with district-appropriated funds.  
 \_\_\_\_\_ All associated costs, initial and future, remain the responsibility of the accepting campus.  
 \_\_\_\_\_ Item or service is not cost-effective to maintain in the best interest of MISD. District-appropriated funds will not be expended for costs associated with this gift.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 Asst. Superintendent of Support Services,  
 Chief Financial Officer, or Senior Director of  
 Technology

Items valued over \$5,000 must be tagged with McKinney ISD fixed asset tag upon acceptance. Manufacturer & model required for all equipment. Proof of ownership must be transferred with software.

\*\*\*\*\*Superintendent Approval Required For All Gifts\*\*\*\*\*

The office of the Superintendent recommends to	
_____ Approve	
_____ Disapprove	
acceptance of the gift(s) as specified above.	
Signature: _____	Date: _____
Superintendent	

## ACCOUNTING/PURCHASING PROCEDURES

### DUES

#### DESCRIPTION:

See - Direct Pay Requests

### EQUIPMENT REPAIRS

#### DESCRIPTION:

See - Repairs Section

### ESTIMATED PURCHASE ORDERS

#### DESCRIPTION:

See – Local Retail Stores

### FIELD TRIP EXPENSES

#### DISTRICT PROVIDED FIELD TRIP

#### DESCRIPTION:

The administration budgets transportation expense for a single field trip per grade level per campus each year. This is not part of the campus PPA budgeted. If additional field trips are desired however, then campus PPA or principals' activity funds must pay for these trips. *The assistant superintendent of curriculum and instruction or designee must approve all field trip expenditures.* The account coding for the district-provided field trip is:

199.11.6494.75.XXX.11.000.XXXX

# ACCOUNTING/PURCHASING PROCEDURES

## FIELD TRIP EXPENSES

### FIELD TRIP EXPENSES – TICKETS

**DESCRIPTION:** Payment requests for field trips may be submitted on a Direct Pay Request, if they are a single payment, such as to the Dallas Zoo. Charter expenses (transportation), Sky Ranch expenses, and any other trip requiring a down payment and multiple payments, should be requested through the purchase order process. If a contract with the vendor is involved, forward it to Accounts Payable – Business Services Group, after following the procedures outlined under the section "Consultant/Contracted Services."

### FIELD TRIP EXPENSES – TRANSPORTATION

**DESCRIPTION:** Field Lesson Transportation Request Forms are located on each campus. Forms should be completed and submitted to the campus principal for approval. The campus office will then forward the form to **Security & Transportation Coordinator** at least 10 days prior to the requested trip. Campus Administration should ensure that a budget code is noted on the form.

## FILM PROCESSING

**DESCRIPTION:** For occasional film processing, petty cash may be used.

For recurring processing, a blanket purchase requisition may be entered to local retail vendors. **Do not use CVS unless using Petty Cash.**

## FLORIST ORDERS

**DESCRIPTION:**

**See – Blanket Purchase Orders Section**

## ACCOUNTING/PURCHASING PROCEDURES

### FREIGHT CHARGES

#### DESCRIPTION:

Refer to the MUNIS® manual for Freight Charges instructions.

### FUNDRAISERS

**DESCRIPTION:** Fundraisers operated by a class or club at McKinney ISD are subject to district purchasing and accounting guidelines. District guidelines for fundraisers are included in the MISD Employee Handbook. Detailed accounting guidelines are included in the Activity Fund Manual. Sponsors should be aware of their responsibilities concerning inventory, cash received, and reporting. Items for fundraisers must be ordered on an authorized district purchase requisition.

### FURNITURE

**DESCRIPTION: ALL FURNITURE REQUESTS SHOULD BE SUBMITTED ON A BLUE REQUISITION FORM AND FORWARDED TO THE PURCHASING DEPARTMENT.** Annual contracts for furniture items are a result of the bid process and the Purchasing Department will determine if any items are covered by a contract price.

After the Purchasing Department places the order, a lime green copy of the purchase order will be returned to the originator campus or ship to location (some items are shipped to the CDC). This copy is for information purposes only.

Upon receipt of goods, make sure any visible damages are noted on the packing list before signing for the delivery. The campus secretary will be responsible for forwarding the packing list to the Purchasing Department.

Upon receipt of the packing list, **PURCHASING WILL ENTER RECEIVING ON THE MUNIS® SYSTEM.**

# ACCOUNTING/PURCHASING PROCEDURES

## FURNITURE

### FURNITURE CATEGORIES

- Appliances (includes refrigerators, microwaves, washer/dryers, etc.)
- Art Furniture
- Cafeteria Tables
- Cabinets
- Chairs
- Clinic Furniture
- Computer Furniture
- Early Childhood Furniture
- Library Furniture
- Music Furniture
- Office Furniture – Includes File Cabinets
- Science Furniture
- Student Desks
- Tables
- Teacher Chairs
- Teacher Desks/Lecterns

**For any items not listed, please call the Purchasing Department for assistance.  
*All furniture items should use object code "6397".***

## GENERAL NOTES

### Purchase Requisition General Notes:

DESCRIPTION: General Notes are used to communicate information to the vendor and to the Purchasing Department.

Approved Purchased Order will be faxed to the vendor within 24 hours after approval unless any of the following General Notes are indicated:

### Contract Attached – Deposit Required

Use when both of above notations are required for a purchase order.

# ACCOUNTING/PURCHASING PROCEDURES

## GENERAL NOTES

### Advanced Payment Required

Use when a vendor requires advance payment and/or will not accept a Purchase Order alone.

1. Purchasing Department will forward the original Purchase Order to Accounts Payable - Business Services Group.
2. The campus must send Accounts Payable - Business Services Group a copy of the order form or advertisement stating that an advance payment is required. The vendor's address and phone number should be on the order form. Payment will not be issued until this information is received. Please check the back-up for complete and accurate information. If a price cannot be determined from the paperwork that will establish the amount of the advance, then the backup cannot be considered complete. Please be sure to indicate the purchase order number on the back-up that is sent in. This will help speed up your request.
3. After obtaining the goldenrod copy of the purchase order, enter a receiving record on the system even though items have not been received.
4. Be sure to check that the items eventually get shipped.
5. Accounts Payable - Business Services Group will issue a check to the vendor and send the check and purchase order to the vendor.



# ACCOUNTING/PURCHASING PROCEDURES

## GENERAL NOTES

### Return Check to Campus

Use when a vendor requires advance payment and/or will not accept a purchase order alone and the campus must take payment with them at the time of purchase and/or service.

1. Purchasing Department will forward the "original" Purchase Order to Accounts Payable - Business Services Group.
2. The campus must send Accounts Payable - Business Services Group a copy of the order form or advertisement stating that an advance payment is required. Payment will not be issued until this information is received. Please indicate the purchase order number on the back-up being sent in. Please check the paperwork for completeness .... An amount due is required to be clearly visible on the paperwork before it can be considered complete.
3. Receiving must be done as soon as the goldenrod is received.
4. Accounts Payable - Business Services Group will issue a check to the vendor and send the check and Purchase Order to the campus.
5. Receipts or proof of purchase must be sent to Accounts Payable - Business Services Group **within 10 days** of purchase.

# ACCOUNTING/PURCHASING PROCEDURES

## GENERAL NOTES

### Return Purchase Order to Campus

Use when the campus needs the original Purchase Order returned to **hand deliver** to a vendor (i.e., Wal-Mart, Kroger) or when order form is required with purchase order. The campus will then be responsible for sending the purchase order and order form to the vendor.

### CONFIRMATION ONLY

Use when a Purchase Order Number is required to hold a reservation – see **AIRLINE RESERVATIONS** section for example.

## GIFT CERTIFICATES

**DESCRIPTION:** Requests for checks to purchase gift certificates (using student activity funds only *in fund 865\**) should be submitted on a Direct Pay Request. **Under no circumstances should petty cash be used!** The check will be returned to the campus secretary to give to the MISD employee making purchase.

Xerox copies of the gift certificates and original receipts should be submitted to the **Accounts Payable - Business Services Group** after purchase. Indicate on copy the vendor name and check number.

\*Please note that gift certificate purchases are not allowed for any funds *except student activity funds in fund 865*, and those only with the appropriate Minutes of Meeting form for purchase. **Gift certificates are not allowed to be purchased with any other McKinney ISD funds.**

# ACCOUNTING/PURCHASING PROCEDURES

## GRADE/LESSON PLAN BOOKS

### DESCRIPTION:

See - Warehouse Catalog – General Supplies Section

## HOTEL RESERVATIONS

**DESCRIPTION:** Hotel charges for an employee should be included with a travel advance through a direct pay request for travel. Please treat the hotel request as a separate line item. Employees should attempt to limit hotel expense to a maximum of \$85 a night. If the employee is unable to find rates below \$85 nightly, please submit proof of phone quotes from at least three area hotels.

Please note that checks will not be made payable directly to the hotel, unless a purchase order is utilized. Some hotels, (i.e., Amerihost, Super 8) will accept a Purchase Order for reservations and will bill the district for charges. Please verify with the hotel of choice to be sure this process is acceptable prior to issuing a Purchase Order.

Hotels.com will not provide an acceptable receipt detailing taxes. If Hotels.com is used for reservations, 6% will be deducted from the hotel bill for estimated State taxes and not reimbursed to the employee.

**TRAVEL ADVANCES:** For travel advances, see **TRAVEL ADVANCES** section of manual.

### **NON-REIMBURSEABLE EXPENSES:**

McKinney ISD **does not** cover personal expenses such as the following:

- ❑ Movies
- ❑ Phone calls (Other than to MISD offices or campuses.)
- ❑ Room Service (other than regular per diem amounts)
- ❑ ***Any charges for Texas State sales tax.***

# ACCOUNTING/PURCHASING PROCEDURES

## HOTEL RESERVATIONS

### TEXAS STATE OCCUPANCY TAX

McKinney ISD is exempt from Texas State Occupancy Tax. A Texas Hotel Occupancy Tax Exempt Certificate must be completed and signed by the employee/guest traveling, and should be presented to the hotel upon arrival. (See example following.)

### OUT OF STATE OCCUPANCY TAX

McKinney ISD is **not** exempt from out of state occupancy taxes.

#### EXAMPLE:

 Comptroller of Public Accounts Form 12-302 (Rev. 9-96/9)		TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE		
<p><i>NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel sec. 3.161 for exemptions.</i></p>				
Check exemption claimed:				
<input type="checkbox"/> <b>United States government or Texas government official (state, city, and county tax exemption).</b> Includes US government agencies, State of Texas officials who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the United States Department of State. <b>United States government employee (state tax exemption).</b> Includes US government employees traveling on official business representing the federal government. Hotels should check with the local taxing authorities to determine if federal employees are exempt from city or county taxes.				
<input checked="" type="checkbox"/> <b>Religious, charitable, or educational organization or employee (state tax exemption only).</b> Educational organizations include state and private universities, junior colleges, community colleges, independent school districts, and public and private elementary and secondary schools of this state and other states. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim an exemption.				
Name of exempt organization		Organization exempt status ( <i>Religious, charitable, educational, governmental</i> )		
MCKINNEY INDEPENDENT SCHOOL DISTRICT		EDUCATIONAL		
Address of exempt organization ( <i>Street and number, city, state, ZIP code</i> )				
#1 DUVALL ST., MCKINNEY, TX 75069				
<p><b>GUEST CERTIFICATION:</b> I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.</p>				
 Guest name ( <i>Please print</i> )		Date		
FOR HOTEL/MOTEL USE ONLY ( <i>OPTIONAL</i> )				
Name of hotel/motel				
Address of hotel/motel ( <i>Street and number, city, state, ZIP code</i> )				
Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

# ACCOUNTING/PURCHASING PROCEDURES

## INSTRUCTIONAL SUPPLIES

### DESCRIPTION:

See - Warehouse Catalog - General Supplies Section

**NOTE:** For non-warehouse items, see Approved Vendor List on Purchasing Department website.

## INTERNET PURCHASING

At the current time, district purchasing procedures do not support internet purchases. A future internet option is expected, but is currently not available.

## INVOICES

**DESCRIPTION:** All invoices must be forwarded upon receipt to the accounting department. If any unauthorized purchases have been made at the campus or department level, without the prior submission of a district approved purchase order, then the principal or department head should submit, along with the invoice and direct pay request, an explanation of the necessity or reason for the unauthorized purchase. These unauthorized purchases are subject to be audited by MISD Internal Auditor.

## ACCOUNTING/PURCHASING PROCEDURES

### JANITORIAL SUPPLIES

**DESCRIPTION:**

The current custodial services contractor, Aramark, provides janitorial supplies. These supplies are no longer available in the MISD Warehouse. Please contact Aramark for janitorial materials.

### LIBRARY BOOKS

**DESCRIPTION:** Campuses may refer to the listing of approved vendors with various discounts. Blue requisition forms may be filled out and given to the campus secretary for placement of requisitions. Catalogs furnished by the vendor will be sent directly to the campus.

A **Blanket Purchase Requisition** should be issued to the vendor for book orders and coded **General Notes – Return Purchase Order to Campus**. Please enter a new blanket purchase requisition each time you place a book order. The secretary should add the following lines to the Blanket Purchase Requisition for book orders:

**NOT TO EXCEED \$ X,XXX.XX (Fill in your amount.)**

**## (Approximate Number of books.)**

**SEE ATTACHED LIST**

\*\* Plus additional information as requested by the Librarian. \*\*

When the campus secretary receives the white purchase order copy, she should attach the detailed order form and mail it to the vendor.

When the order arrives at the campus, the Librarian should check it against the packing list (the order may be partial) and immediately give packing list to the campus secretary. The campus secretary will enter Receiving in MUNIS® .

**See - Purchasing Department website for Approved Vendor List.**

## ACCOUNTING/PURCHASING PROCEDURES

### LIGHT BULBS

**DESCRIPTION:** Enter a work order for the Maintenance Department to obtain light bulbs.

### LOCAL RETAIL STORES

**DESCRIPTION:** Petty Cash may be used for **local purchases under \$100.00** (i.e., Target, Wal-Mart, Grocery Stores). For purchases over \$100.00, a Purchase Requisition must be issued to the vendor. The Purchase Requisition may be a summary listing of the items to be purchased, but must include the following:

1. Estimated total cost of total purchase.
2. Brief listing of types of items to be purchased as descriptive text.
3. Purpose of purchase.

An estimate purchase order is for one-time use only! If a campus or department intends to purchase items from the same vendor throughout the year, ***and intends to utilize the same budget code every time***, then a blanket purchase requisition should be issued. (Please see Blanket Purchase Requisitions for more information.)

An example of a summarized Purchase Requisition for Wal-Mart would be:

QTY	DESCRIPTION	DISCOUNT	UNIT PRICE	TOTAL
1	<b>ESTIMATED TOTAL COST</b>			<b>\$100.00</b>
	Candy, Balloons, Streamers			
	Supplies for 7th Grade; 3/10 TAAS			

An example of a summarized Purchase Requisition for Kroger would be:

QTY	DESCRIPTION	DISCOUNT	UNIT PRICE	TOTAL
1	<b>ESTIMATED TOTAL COST</b>			<b>\$150.00</b>
	Food Items			
	8th Grade Homemaking			

# ACCOUNTING/PURCHASING PROCEDURES

## LOCAL RETAIL STORES

The summarized list will enable the Purchasing Department to review the items before the purchase is made to insure it does not include warehouse or other restricted items.

After the Purchase Requisition is converted, it will be returned to the campus to be hand carried to the vendor. Be sure to enter General Notes "Return Purchase Order to Campus."

After receipt of goods, the Secretary will enter receiving on the MUNIS® System. Write the Purchase Order number on the receipt and forward to the Accounts Payable - Business Services Group.

## MAIL-- INTERCAMPUS

**DESCRIPTION:** Any lettered mail or documents to be transported between campuses.

1. Interoffice mail will be picked up daily by our mail personnel.
2. Letters and documents must have the name of the campus and person that the material is going to. The department must appear on interoffice mail going to the Administration office.

Example:

To: Jane Doe, Accounts Payable, or  
To: Administration – Facilities

3. Daily pickup and delivery schedules start at approximately 9:00 a.m. (See delivery schedule.)
4. Please have the previous day's interoffice mail tubs emptied prior to placing outgoing mail in the tubs to be picked up.
5. Please have outgoing interoffice mail ready and in the designated pick-up area before the driver arrives.
6. Due to liability risks, personal gifts will no longer be transported in the interoffice mail.



## ACCOUNTING/PURCHASING PROCEDURES

### MAIL-- INTERCAMPUS

7. For security reasons, the mail personnel cannot deliver personal boxes or packages going to the post office.
8. Interoffice mail is to be used for MISD business only. Utilization for items of a personal nature is not allowed.

### MAIL-- INTERCAMPUS

#### Inter-Office Mail Route

Starts at approximately 9:00 a.m.

- |                               |                               |
|-------------------------------|-------------------------------|
| 1. Administration Building    | 18. Slaughter Elementary      |
| 2. Faubion MS                 | 19. McKinney Boyd HS          |
| 3. LINC Center                | 20. Minshew Elementary        |
| 4. Press Elementary           | 21. Dowell MS                 |
| 5. Durham Transportation      | 22. Glen Oaks Elementary      |
| 6. Scott Johnson MS           | 23. Wilmeth Elementary        |
| 7. McKinney North High School | 24. Eddins Elementary         |
| 8. Vega Elementary            | 25. Bennett Elementary        |
| 9. Food Service               | 26. Wolford Elementary        |
| 10. CDC                       | 27. Evans Middle School       |
| 11. Maintenance               | 28. Reuben Johnson Elementary |
| 12. Greer Annex               | 29. McGowen Elementary        |
| 13. Webb Elementary           | 30. Walker Elementary         |
| 14. Finch Elementary          | 31. McNeil Elementary         |
| 15. McKinney High School      | 32. Valley Creek Elementary   |
| 16. Caldwell Elementary       | 33. Malvern Elementary        |
| 17. Burks Elementary          |                               |

# ACCOUNTING/PURCHASING PROCEDURES

## MAINTENANCE AGREEMENT

**DESCRIPTION:** A Purchase Requisition should be issued for maintenance agreements and include the following information:

- ❑ Description of Service
- ❑ Contract Dates (Beginning and Ending)
- ❑ Terms
- ❑ Contact Person

## MEALS

**DESCRIPTION:**

**See – The Following Sections:**

- Direct Pay Request (for Reimbursement)
- Petty Cash
- Travel Advances

## EMPLOYEE & STUDENT PER DIEM ALLOWANCE

❖ Breakfast	\$ 6.00
❖ Lunch	\$ 8.00
❖ Dinner	\$16.00

**Receipts are not required** for employees' per diem meals that are requested as reimbursement **from funds other than grant funds**. Per Diem meals are defined as meal expenses allowed while traveling **overnight**. Students traveling for school activities overnight may also receive per diem. The trip sponsor should have each student sign verification of the amount of meal funds received.

**Meal Expense –Grant Funds:** Employees requesting reimbursement for meals utilizing grant monies **must provide actual receipts**. Reimbursement is allowed only for meals on overnight trips and for the maximum amount of \$30 a day.

**Campus Meeting Meals:** Reimbursements requested for meals where only MISD employees are present must be paid from campus activity (fund 461) or student activity (fund 865) funds.

## ACCOUNTING/PURCHASING PROCEDURES

### MEALS

**Other Meeting Meals:** Meals or snacks for meetings with employees in areas without campus activity funds may be from budgeted monies with approval from the Superintendent.

**Business Meals:** When reimbursement for meals from budgeted funds is requested when non-MISD employees are present, a detailed receipt must be provided, the business purpose of the meeting must be given, the names of the parties present must be listed, and Superintendent approval is required.

### MEMBERSHIP DUES

#### DESCRIPTION:

See – Direct Pay Request Section

## ACCOUNTING/PURCHASING PROCEDURES

### MILEAGE

**DESCRIPTION:** As of 9/1/05, the mileage rate is \$0.405 per mile. The mileage between campuses is detailed on the MISD website/ Staff Resources. See the chart below for mileage to major cities in Texas. For mileage reimbursement to other areas, please attach a copy of the proof of distance traveled, such as Mapquest.

**Advance/Reimbursement can be made using:**

- Direct Pay Request
- Travel Advance Request Form-Employee
- Petty Cash (up to the \$100. limit)

**See- Direct Pay Request Section**



CITY	MILES (EACH WAY) - TO/ FROM MCKINNEY
ARLINGTON	50
AUSTIN	225
DALLAS – DFW AIRPORT	37
DALLAS – LOVE FIELD AIRPORT	32
FORT WORTH	55
HOUSTON	269
MESQUITE	38
RICHARDSON – REGION 10	20
PLANO	14
SAN ANTONIO	304
WACO	125

# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING

**DESCRIPTION:** Money collected at the campus level may be for activity funds, general operating funds, redeposit of advance travel funds, payment for childcare programs at the high schools, etc.

The two steps in money processing are “Receipts” and “Deposits” as explained below:

### RECEIPTS

A McKinney ISD Receipt must be issued for all money collected.

#### **McKinney ISD Receipts are issued with three copies:**

- White - Payer Copy
- Yellow - Accounting - Business Services Group Copy
- Pink - Kept @ campus

#### **MISD Receipts must have the following information:**

- ❑ School name and campus number
- ❑ Account code affected by the deposit
- ❑ Date the money was received
- ❑ Name of individual or organization paying the money
- ❑ Explanation for receipt of the money and amount
- ❑ Signature of person receiving the deposit

Receipts and cash/checks are to be kept together until needed for bank deposit.

**SEE FOLLOWING EXAMPLE**

# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING--Receipts

### RECEIPT SAMPLE

## MCKINNEY INDEPENDENT SCHOOL DISTRICT

Campus: (Your Campus Name)  
Received From: (Name of Payor)  
Date: Date Cash  or Check # (Check number)  
Account Code: XXX.XX.XXXX.XX.XXX.XX.XXX.XXX

<u>Payment For:</u>	<u>Amount</u>
<u>(List Item(s) paid)</u>	<u>\$X.XX</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

**10030**

Total: \$X.XX

Received by: Sign your name  
PEERLESS GROUP 1-800-873-4300

# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING--Receipts

### DEPOSITS

**DESCRIPTION:** Deposits are made to the McKinney ISD Operating Account at the district's current depository bank. Under no circumstances are individuals, individual schools or organizations allowed separate bank accounts. Please note that PTA, PTO and Booster Club organizations are separate entities from the school. Campuses or departments should never give out district information to one of these organizations. These organizations, as independent entities, must apply for their own tax exempt status and organizational identification number.

If campuses or departments have questions with regard to the bank currently acting as the district's depository bank, please contact the accounting department.

Deposit slips are furnished by Accounting - Business Services Group and are issued with three copies:

- White - Bank Copy
- Yellow - Bank Copy
- Pink - Campus Copy

Deposits will be picked up by a courier and deposited at the bank. Instructions for the preparation of deposits are listed below.

#### Preparing Deposits:

1. Currency and coins should be tallied and listed on the deposit slip.
2. Run a calculator tape total to be attached to the front of deposit slip.
3. List each check in the deposit by showing the last name and amount of the check on the deposit slip. For items that exceed the available deposit slip space, please use the Multiple Receipts procedure.
4. Checks should be stamped with the bank endorsement stamp along with the campus name stamp with account code.
5. List the check account code and amounts with descriptions on the deposit slip.

# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING--Receipts

**Multiple Receipts** - For multiple receipts a list including the last names, check numbers, and amounts should be attached to the campuses pink copy for deposit verification.

SEE FOLLOWING EXAMPLE

### Deposit Slip

**DEPOSIT TICKET**  
Please see back of items and properly endorsed. List all checks separately.  
FOR CLEAR COPY, PRESS FIRMLY WITH BALL POINT PEN.

DATE: 8/6/07

CURRENCY	COIN	CHECKS
		Jones 100.00
		Smith 500.00
461.00 5749.07.002.00.000.500		
1500.00		

88-151-1119  
TOTAL ITEMS   
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

PLEASE ENTER TOTAL  
CHECKS AND OTHER ITEMS ARE DEPOSITED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT

1500.00

deposit number

McKINNEY I.S.D.  
OPERATING ACCOUNT  
1 DUVALL STREET  
McKINNEY, TX 75069

THE AMERICAN NATIONAL BANK of Texas  
800-817-6554 • www.anbtx.com

⑈012897⑈ ⑆5048⑈8040⑆ 3110001512⑈

### DEPOSITS (Continued)

Plastic deposit bags are used by the district to make deposits and are provided by Accounting - Business Services Group.



# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING--Deposits

**The following procedures should be used when completing deposit bags for courier pick-up:**

1. Paper clip your checks, cash, white and yellow deposit slips together and put in plastic disposable deposit bag. **Please do not use any staples on the deposits.** Please total each deposit slip. You should put only one deposit per bag, per the bank's request.
2. Make sure the bag number has been put on the deposit slip before separating the copies.
3. If there are enough loose coins to roll, do so and put in deposit bag with checks/cash.
4. Seal the bag and note on the front of the bank bag the campus name, the bank name, account number, and amount deposited. See the Bank Bag Example.
5. The courier will provide each campus with specific instructions. Campuses will receive a red receipt book along with a card. The bag number and amount will be entered in the red receipt book. The book is divided between one page for bags with coins only and the other for cash and coins.
6. The courier will sign the red book upon pick-up with the date and time. The page has barcode labels on each line that must be peeled off and attached to your bank bag on top on the bar code printed on the bag.
7. The courier will scan the card noted in item 5. It is important the card be kept in a secured area at all times.
8. If the campus does not have any bags for pick-up, please call the courier the day before or before 8:30 a.m. on the day of pick-up at 972-398-3994. The district is charged by pick-up so it is important to notify the courier within the deadlines if a pick-up is not required.
9. Pick ups are scheduled daily at the high schools and Tuesday and Friday at the elementary and middle schools.
10. **SEE FOLLOWING EXAMPLES:**

# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING--Deposits

### SAMPLE BANK BAG

**NBSC** DO NOT CUT HERE TO OPEN **NBSC** DO NOT CUT HERE TO OPEN **NBSC** DO NOT CUT HERE TO OPEN **NBSC**

1767881 **BANK BAG**

**TO USE:**

- 1) Use ball point pen to complete the information in the area provided prior to loading bag.
- 2) Indicate Bag Number on the transmittal/deposit sheet and insert with contents.
- 3) Remove and save the tear-off receipt.
- 4) Place on flat surface and remove plastic release liner from adhesive area.
- 5) Fold flap and **PRESS CLOSED.**

**NOTE: "FROM" Information MUST be filled in**

**FROM:** Finch

**TO:** ANB  
# 3110001512

**SAID TO CONTAIN \$** \_\_\_\_\_ **ACCOUNT #** \_\_\_\_\_

**SIGNATURE:** \_\_\_\_\_

**DATE:** \_\_\_\_\_ **FACILITY:** \_\_\_\_\_

1: \$ 500.00 4: \$ \_\_\_\_\_

2: \$ \_\_\_\_\_ 5: \$ \_\_\_\_\_

3: \$ \_\_\_\_\_ 6: \$ \_\_\_\_\_

Item #630-19120  
9x12 Deposit Bag

TO REORDER:  
**800-968-7868**  
www.banksupplies.com













# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING--Deposits

### COURIER BOOK PAGE SAMPLE

*Attachment A*

Received by DUNBAR ARMORED, INC., a private carrier, CURRENCY/OTHER SHIPMENT PAGE  
 from \_\_\_\_\_, consignee, the following shipments to be delivered to the respective consignees herein stated. It is agreed that all these packages are to be distinctively and securely sealed by the  
 consignor and that DUNBAR ARMORED, INC., shall in no event be liable for any shortage claimed in any such package which is not so distinctively and securely sealed. Furthermore, DUNBAR ARMORED, INC., shall not be liable for  
 more than the value as herein stated of any such package and, in no event, shall DUNBAR ARMORED, INC., be liable for an amount in excess of the liability assumed in the Service Agreement. *1/2 off*

This Section to Be Filled Out By Shipper			This Section To Be Filled Out By DUNBAR ARMORED			Shipper MUST Place Label on Corresponding Package	
BAG NUMBER	DESCRIPTION	AMOUNT	SIGNATURE	DATE	TIME	BARCODE #	BARCODE LABEL
<i>1767881</i>		<i>500.00</i>				J5708182	 J5708182
						J5708183	 J5708183
						J5708184	 J5708184
						J5708185	 J5708185
						J5708186	 J5708186
						J5708187	 J5708187
						J5708188	 J5708188
						J5708189	 J5708189
						J5708190	 J5708190
						J5708191	 J5708191
						J5708192	 J5708192
						J5708193	 J5708193

# ACCOUNTING/PURCHASING PROCEDURES

## MONEY PROCESSING--Deposits

### Posting Deposits

The accounting department will notify all depositors within 2 to 3 days after courier pick-up with a district wide email of any corrections the bank may make to deposit totals. The corrections will be noted by deposit number.

Upon receipt of the email, each depositor will enter their deposits to the Munis system under miscellaneous cash receipts. Please see the Munis User's Guide for further information. Special instructions regarding due dates for deposit postings at month end will be also communicated by email from the accounting department.

Please note that the cash account that fills automatically in the Munis screen should **NEVER** be changed. If accidentally erased, please re-enter:  
100.00.1110.00.000.00.000.

## MOVING REQUESTS

**DESCRIPTION:** Requests for moving items from one campus to another (i.e. boxes, choir risers) should be sent to the Central Distribution Center, on a Moving Request Form.

The following information should be detailed:

- ❑ Date items to be moved
- ❑ Date items to be returned (if applicable)
- ❑ Complete description of request
- ❑ Location from and location to
- ❑ Contact person

**SEE FOLLOWING EXAMPLE**



## ACCOUNTING/PURCHASING PROCEDURES

### OFFICE SUPPLIES

**DESCRIPTION:**

See - Warehouse Catalog – General Supplies Section

### PAGERS

**DESCRIPTION:** Pagers are **requested** through the **Purchasing Department** on a Pager Request Form. Prices are noted on the request form.

Funds should be budgeted for the annual amount, as **payment** will be processed by the Purchasing Department. Use the account code “**6269**” **Lease/Rentals**.

**You must notify the Purchasing Department via E-mail if the following happens:**

- ❖ When an employee is **transferred** to another campus (has the pager been given to another employee)
- ❖ When a pager needs to be **cancelled**.
- ❖ When a pager becomes **defective**.
- ❖ When a pager is **lost or stolen**.

**SEE FOLLOWING EXAMPLE**



# ACCOUNTING/PURCHASING PROCEDURES

## PAPER SUPPLIES

### DESCRIPTION:

See – Warehouse Catalog – General Supplies Section

## PETTY CASH

### PETTY CASH - GENERAL PROCEDURES

**DESCRIPTION:** Reimbursements, small purchases and some travel expenses may be processed with the Petty Cash fund at each campus. The fund is maintained by the campus Secretary and all transactions must have prior approval from the campus Principal.

#### Petty Cash can be used for:

- Local purchases under \$100.00
- Reimbursements to employees for items purchased with their own money. The initial purchase must have prior written approval from the Principal.
- Incidental travel expenses for meals or mileage (not to include any funds that had previously been advanced for the employee) up to \$100.
- Travel reconciliation amounts under \$100 to employees previously requesting an advance. The reconciliation and required receipts are to be turned in to the accounting department. Campuses should retain a copy of their reconciliation page of the travel request. Once verified and checked, the accounting department may adjust the amount of the refund and will notify the department of any changes.
- Reimbursement of business meals with personnel outside the district with a detailed receipt. Include guests' names and the nature of the business discussed.



# ACCOUNTING/PURCHASING PROCEDURES

## PETTY CASH

### Petty Cash may NOT be used for:

- Purchase or reimbursement for a purchase, of any item available from the MISD Warehouse.
- Any State Sales Tax expense or State Hotel Occupancy Tax.
- Payment to an individual or employee for services performed.
- Any contracted services.
- Any purchases using federal funds (i.e., Head Start) unless processed through the Office of Federal Programs.
- Any purchases involving gift certificates.
- Outside meals for department meetings or meals involving only district personnel.

### PETTY CASH ADVANCE

1. Employee should complete a Blue Requisition Form indicating items to be purchased. If purchase is under \$100.00 and the employee wishes to use Petty Cash, "**Petty Cash Request**" should be noted on the bottom of the Blue Requisition Form.
2. Petty Cash Requests must have **Principal approval** on Blue Requisition Form.
3. Secretary issues employee the Petty Cash advance for the amount requested. Employee signature is required on the bottom of the Blue Requisition Form verifying they have received the Petty Cash.
4. The Blue Requisition Form is filed in "**OUT**" file. This signifies that a return receipt is still out and needs to be returned by the employee. Transactions should not remain "Out" more than 3 working days.
5. When employee returns receipt to the Secretary, it should be attached to the Blue Requisition Form. If the receipt is for a lesser amount than the original advance, the employee is to return the difference to the Petty Cash fund. If the receipt is for more than the original advance, the difference is given to the employee.
6. The actual amount of the transaction (receipt) is noted at the bottom of the Blue Requisition Form and the form and receipt are filed in the "**IN**" file.

# ACCOUNTING/PURCHASING PROCEDURES

## PETTY CASH

7. Amounts over \$100.00 are not allowed, and will not be reimbursed through petty cash.

### PETTY CASH - TRAVEL EXPENSES

**DESCRIPTION:** Employees may be reimbursed for incidental travel expenses not previously advanced with Petty Cash providing the entire transaction is less than \$100.00.

These expenses may include:

- meals (per diem)
- mileage
- parking/toll charges
- etc.

The employee should complete the blue Requisition Form indicating the expenses requested.

Receipts are not required for per diem meals or mileage expenses paid from funds other than grant funds. Per Diem meals are defined as meals paid due to travel overnight. Meal expense incurred using grant funds must provide receipts and may only be reimbursed to the maximum per diem amount.

As noted above, reimbursement of additional travel expenses to employees with travel advances should be limited to \$100. All receipts and reconciliations for travel advances must be returned to the business office. Upon review of the travel reconciliation, the accounting department may adjust the amount due to the employee and will notify the campus secretary of any additional amount due.

# ACCOUNTING/PURCHASING PROCEDURES

## PETTY CASH

### PETTY CASH MAINTENANCE

- The Petty Cash box must be properly secured at all times. Only authorized personnel may have access to the Petty Cash box. A list of authorized personnel and key holders will be maintained in the Accounts Payable - Business Services Group. In most cases, only the Principal and campus Secretary or Bookkeeper will be authorized to handle Petty Cash transactions.
- Petty Cash may be replenished at any time using a direct pay request, (see following replenishment procedures). It is recommended that the fund be replenished when the balance remaining falls to half of the total fund amount.
- Petty Cash should be balanced on a daily basis, or as often as reasonably possible. If the petty cash fund is used a good deal, then daily balancing is the best insurance against discrepancies. The daily balance sheet should be kept current and up-to-date. Any discrepancies should be reported to the Principal immediately and reconciled.
- The Business Services Group or Internal Auditor may audit Petty Cash transactions and balance sheets at any time.

### PETTY CASH - DAILY BALANCING

**DESCRIPTION:** The Petty Cash fund should be balanced on a daily basis, or as often as reasonably necessary. Obviously, if no transactions have occurred within a day or two, then the fund should be balanced again as soon as transactions have occurred. To balance the fund follow the steps listed below:

1. Add up your CASH on hand.
2. Add up your "OUT" transactions (those still pending due to receipts required)
3. Add up your "IN" transactions (completed transactions)

Enter the totals on the Daily Balance Sheet. If a prior replenishment to the fund is still in process, enter the amount of the replenishment in the "replenishment in process" column. The total of these columns should equal your campus Petty Cash fund balance.

**See form sample**



# ACCOUNTING/PURCHASING PROCEDURES

## PETTY CASH

### PETTY CASH – REPLENISHING

**DESCRIPTION:** To replenish your Petty Cash follow the steps listed below:

1. Enter a Direct Pay Request on the MUNIS® System using your campus Petty Cash vendor number. Petty Cash should be entered as a separate batch on MUNIS® . Use a CkRun Label of PC (Your campus name). You may keep the batch open during the month and you can add line items. But you must release the batch and output post before the last day of the month. Use the account number(s) and amounts for each transaction. Make a note of your direct pay request number and add to this request until you are ready to submit it for reimbursement.
2. Once you have completed the direct pay request and are ready to submit your receipts for reimbursement, attach the completed "IN" transactions to completed Daily Balance Sheet(s) and write the Direct Pay Request number on the top of the form. The total of the direct pay request should equal the last total on your "IN" transaction column. Retain the Daily Balance Sheet in your files.
3. Please be sure that each blue requisition form has the correct receipt stapled to it individually. Once all blue requisition forms are completed and ready to forward to the BSG for reimbursement, they should be neatly bundled together and fastened together. The neater your reimbursement request, the quicker we can process your check. A binder clip is best for "bundling" the requisition forms together. This aids the BSG in processing in a timely manner.
4. Place petty cash envelope in an **interoffice envelope** and forward to Accounts Payable - Business Services Group. Please remember to allow sufficient time for the accounting department to process your request. Checks are cut on a weekly basis.

A check will be issued to "Petty Cash - Campus Name" and forwarded to the campus Secretary.

The check should be cashed at the district's current depository bank. Be sure to ask for the appropriate mix of change you will need in your fund.

# ACCOUNTING/PURCHASING PROCEDURES

## PRINTING

**DESCRIPTION:** Campuses may refer to the listing of items and approved vendors on the Purchasing Department website. Blue Requisition Forms may be filled out and given to the campus secretary for placement of orders.

- All printing requisitions should be shipped to the CDC.
- Printing orders sent to a vendor for them to perform a service of printing should be charged to **6299**.
- Pre-printed forms that are purchased as supplied by the company should be charged to **6399**.
- Absolutely no printing services can be issued for payment through the direct pay process effective 9/1/03. All printing orders must be placed through the purchase order process in advance of requesting the service. This is a mandatory change in the policy and relates to bid and purchasing regulations.

**See the Purchasing Department website for Approved Vendor List.**

## PTA/PTO ORGANIZATIONS & BOOSTER CLUBS

### DESCRIPTION:

PTA and PTO Organizations and Booster Clubs are legally separate entities from the school district, even though they exist to benefit a campus, activity or the district in some way. Because of this legal separateness, it is critical that no co-mingling of funds take place.

The following bulleted items should be noted:

- At no time should outside organization funds be deposited into district bank accounts, even on a temporary basis. (New organizations will sometimes request this as a favor until their banking is established.)

# ACCOUNTING/PURCHASING PROCEDURES

## PTA/PTO ORGANIZATIONS & BOOSTER CLUBS

- Purchases must be made by these organizations on their own, without the use of district funds, and must be delivered to a designated address off campus, such as the home of the organization's president, secretary, treasurer, or other officer.
- PTO/PTO/Booster organizations should never use the district's taxpayer identification number as if it were their own for establishing bank accounts, lines of credit, or relationships with vendors.
- The district's sales tax exemption status may not be used by outside organizations, even if the purchase directly benefits the school.
- Checks may not be issued to these organizations for payment of any goods or services. The financial obligations of these groups must be separated from those of the district. A single exception to this rule may be the payment of a complimentary membership for teachers or campus employees out of the principal's fund for that campus.

There will be times when the PTA/PTO/Booster organization wishes to partner with the district on a purchase whereby the district will be paying for a portion of the goods or services ordered. In this event, the district campus should initiate the transaction, specifically a purchase order, using district funds for the purchase, and accept a donation from the booster club or PTA/O organization for their portion of the expense. Please see the Donations section for reporting instructions.

It would be wise for the campus principal to have the financial commitment in-hand in the form of a check from the organization BEFORE the actual purchase takes place. Below lists in detail the preferred method for partnering with an outside source:

1. The campus or department should secure the financial portion of the commitment from the organization BEFORE district funds are to be used for the purchase.
2. Once the organization's share has been received, the funds should be deposited into a principal's activity (fund 461) revenue account.

## **ACCOUNTING/PURCHASING PROCEDURES**

### **PTA/PTO ORGANIZATIONS & BOOSTER CLUBS**

3. The campus or department should then initiate purchase of the agreed-upon good or service by having a purchase order issued. The entire amount of the obligation should be encumbered out of district funds. (The offsetting revenue will have already been deposited in the offsetting revenue code.)
4. After the receiving and invoicing against the purchase order has occurred, the district will issue the payment to the vendor for the good or service purchased.

Under no circumstances should the district plan to pay the PTA/O or Booster organization for the district share. An alternate method for this purchasing might be to have the vendor invoice the district directly for their share of the purchase. If this method is to be used, a purchase order should still be issued in advance of the purchase for the district's portion of the expense.

### **PURCHASE ORDER - ACCOUNT DISTRIBUTION**

**DESCRIPTION:** Refer to the MUNIS® manual for account distribution instructions.

### **PURCHASE ORDER - CANCELLATIONS**

#### **PURCHASE ORDER CANCELLATIONS**

**DESCRIPTION:** Purchase order cancellations (closings) are handled by the Purchasing - Business Services Group.

#### **Two ways to cancel (close) a purchase order:**

1. Complete a "Purchase Order Revision/Cancellation Request Form" and fax to the CDC at 469-742-4251.
2. If you have a goldenrod copy of the purchase order, you may mark the necessary changes on the form and fax a copy to the CDC @ 469-742-4251.



# ACCOUNTING/PURCHASING PROCEDURES

## PURCHASE ORDER - CANCELLATIONS

**NOTE:** It is the campus responsibility to inform the vendor that the order is cancelled.

When requesting that a purchase order be cancelled/closed, you **must** indicate if the vendor is to receive a “revised” copy with cancelled/closed marked on the purchase order.

**SEE FOLLOWING EXAMPLE**

**ACCOUNTING/PURCHASING PROCEDURES**  
**McKINNEY INDEPENDENT SCHOOL DISTRICT**

**PURCHASE ORDER REVISION / CANCELLATION REQUEST**

*Fax this form to the CDC at 469-742-4251*

Date of Request: \_\_\_\_\_

Requested by: \_\_\_\_\_ Campus: \_\_\_\_\_

Purchase Order Number: \_\_\_\_\_ Vendor Number: \_\_\_\_\_

Vendor Name: \_\_\_\_\_

Action:

- Close (cancel) Purchase Order
- Revise Purchase Order as Indicated Below:

---

---

---

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Does the vendor need a copy of the revised purchase order or notice of cancellation?  
No \_\_\_\_\_ Yes \_\_\_\_\_

# ACCOUNTING/PURCHASING PROCEDURES

## PURCHASE ORDERS -- REVISIONS

### PURCHASE ORDER REVISIONS

Purchase order revisions are handled by Purchasing – Business Services Group.

**Two ways to cancel (close) a purchase order:**

1. Complete a “Purchase Order Revision/Cancellation Request Form and fax to the CDC @ 469-742-4251.
2. If you have a goldenrod copy of the purchase order, you may mark the necessary changes on the form and fax a copy to the CDC @ 469-742-4251.

**NOTE:** When requesting that a purchase order be revised, you **must** indicate if the vendor is to receive a “revised” copy of the purchase order. A revised goldenrod will be sent to the campus.

**SEE FOLLOWING EXAMPLE**

**ACCOUNTING/PURCHASING PROCEDURES**  
**McKINNEY INDEPENDENT SCHOOL DISTRICT**

**PURCHASE ORDER REVISION / CANCELLATION REQUEST**

*Fax this form to CDC at 469-742-4251*

Date of Request: \_\_\_\_\_

Requested by: \_\_\_\_\_ Campus: \_\_\_\_\_

Purchase Order Number: \_\_\_\_\_ Vendor Number: \_\_\_\_\_

Vendor Name: \_\_\_\_\_

Action:

- \_\_\_\_\_ Close (cancel) Purchase Order
- \_\_\_\_\_ Revise Purchase Order as Indicated Below:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Does the vendor need a copy of the revised purchase order or notice of cancellation?  
No \_\_\_\_\_ Yes \_\_\_\_\_

# ACCOUNTING/PURCHASING PROCEDURES

## REGISTRATIONS

**DESCRIPTION:** Registrations can either be ordered on a purchase requisition, or placed on a direct pay request. When utilizing a direct pay request, please attach the registration forms (an original and a copy) to the request. The registration forms provided as backup to the direct pay request should clearly indicate the registration fee, location and dates of the conference being attended. In the event that they do not, please attach a copy of the portion of the brochure or advertisement that states this information.

If a rush registration is necessary, a purchase requisition with a General Note - Return Purchase Order To Campus may be issued, provided the vendor accepts them and will send an invoice.

## REIMBURSEMENTS TO EMPLOYEES

**DESCRIPTION:**

See – Direct Pay Request Section

## REPAIRS

**DESCRIPTION:** To obtain repair services for district equipment, a Purchase Requisition must be issued. Although, in many cases the exact cost of the repair will not be known until after the repair is completed, an estimate should be obtained prior to having the repair done.

After a blue Requisition Form has been completed and approved by the Principal, a Purchase Requisition should be entered on the MUNIS® System.

**The Purchase Requisition must contain the following information:**

- Description of item to be repaired
- Serial number of item to be repaired
- Description of repair needed
- Cost of repair (or estimate)

## ACCOUNTING/PURCHASING PROCEDURES

### REPAIRS

If an estimate is not available, the Purchase Requisition cost information may be entered as "Repair amount not to exceed the amount of \$\_\_\_\_\_." Enter the dollar amount you are not willing to exceed for the repair.

Enter a General Note -- Return Purchase Order to Campus and **give** the Purchase Order to the vendor along with the piece of equipment to be repaired.

After equipment has been repaired satisfactorily, a receiving record needs to be entered in the system.

### REPORT CARD COVERS

**DESCRIPTION:** See Warehouse catalog – General supplies section.

### RETURNED CHECKS

#### Returned Checks

The district occasionally has checks given in payment of district obligations that are returned by the bank for insufficient funds (NSF), account closings, or stop payments. The district contracts with CheckSmart for collection of such checks. If CheckSmart can not collect, the check is referred to the Collin County District Attorney (DA), Bad Check Division. The payer of the NSF check should be advised that they must deal with the agency attempting to collect their check: their bank, CheckSmart or the DA's office. Under no circumstance should the campus or department accept repayment.

# ACCOUNTING/PURCHASING PROCEDURES

## RETURNED CHECKS

In addition, the District may refuse to accept personal or business checks from individuals or entities in the following situations:

1. An individual presenting a counter or temporary check. These checks do not have a preprinted name or address.
2. Any individual or entity that has presented a check to the district that has been returned by the bank and has not resolved the debt by repayment.
3. Individuals or entities that have presented two or more checks to the district that have been returned by the bank. Upon the presentation of two returned checks, the individual or entity must pay future District obligations by cash or money order for the remainder of the school year and the following school year, regardless of repayment. Exceptions to this requirement can be approved by the Chief Financial Officer or Director of Accounting.

Please refer to MISD Administrative Regulations for more information.

## RETURNED GOODS TO VENDOR

**DESCRIPTION:** When items must be returned to a vendor, a **RETURNED GOODS TO VENDOR REPORT** must be completed by the campus.

**NOTE:** The report should be filled out clearly indicating the status of the order and billing. This form will allow both the vendor and Accounts Payable - Business Services Group to process the return/credit appropriately.

**The distribution of the completed form is as follows:**

- **Original** - Send with returned items to the vendor.
- **Copy 1** - Send to the Business Services Group when return is made.
- **Copy 2** - Kept at campus for reference.

**SEE ATTACHED FORM**

**ACCOUNTING/PURCHASING PROCEDURES  
RETURN GOODS TO VENDOR REPORT  
MCKINNEY INDEPENDENT SCHOOL DISTRICT**

<b>RETURNING GOODS TO VENDOR NAMED BELOW</b>	
	(MISD PURCHASE ORDER#)
<b>VENDOR #</b>	(DATE OF RETURN)
<b>VENDOR NAME</b>	(METHOD OF RETURN)
<b>VENDOR INVOICE OR ORDER#</b>	(CAMPUS CONTACT PERSON)

<b>QUANTITY ORDERED</b>	<b>QUANTITY RECEIVED</b>	<b>QUANTITY RETURNED</b>	<b>VENDOR STOCK NUMBER</b>	<b>DESCRIPTION</b>

<b>REASON FOR RETURN</b>	<b>ACTION REQUESTED/TAKEN</b>	<b>CONTACT PERSON</b>
( ) DEFECTIVE	( ) CREDIT WILL BE ISSUED	(VENDOR CONTACT PERSON)
( ) OVERSHIPMENT	( ) CORRECTED INVOICE ISSUED	(VENDOR AUTHORIZATION #)
( ) SUBSTITUTION	( ) SUBSTITUTION	

**SEND 1 COPY TO CDC  
FAX – 469-742-4251**

**SEND 1 COPY TO ACCOUNTS PAYABLE  
FAX – 469-742-4127**



# ACCOUNTING/PURCHASING PROCEDURES

## SALES TAX EXEMPT FORM

**DESCRIPTION:** As a general rule, sales tax is not paid to any vendor or reimbursed to any employee. Sales Tax Exempt Forms are kept on each campus and may be duplicated as necessary.

There are a few exceptions that should be noted.

1. The district must still pay the city, county or athletics venue taxes on hotels.
2. The district will likely be held liable to pay sales taxes on lodging for out of state.
3. Airline tickets are still subject to Texas state sales tax that the district must pay.
4. Taxes on gasoline for miscellaneous travel expenses will be reimbursed, as the district is not exempt from paying for these.
5. State sales tax is paid for leasing, rental or purchasing of vehicles.

**NOTE:** The following certificate does not require a number to be valid.

# ACCOUNTING/PURCHASING PROCEDURES

## EXAMPLE:

11-339 (Back)  
Rev. 2-94/2

### TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency <b>MCKINNEY INDEPENDENT SCHOOL DISTRICT</b>		Phone (Area code and number) <b>(972) 569-6400</b>
Address (Street & number, P.O. Box or Route number) <b>#1 DUVAL ST.</b>		
City, State, ZIP code <b>MCKINNEY, TX 75069</b>		

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

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

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

\_\_\_\_\_

**SUPPLIES/SERVICES FOR SCHOOL USE**

\_\_\_\_\_

Purchaser claims this exemption for the following reason:

**PUBLIC SCHOOL - STATE OF TEXAS**

\_\_\_\_\_

\_\_\_\_\_

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

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

Purchaser sign here	Title	Date
------------------------	-------	------

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.  
**THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.**  
Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.

# ACCOUNTING/PURCHASING PROCEDURES

## SCHOLARSHIPS

### DESCRIPTION:

Scholarship payments should be paid out of MEF, McKinney Educational Foundation. Campuses and groups desiring to make scholarship donations to students should make the check payable to the MEF. For this purpose, documentation should be, at a minimum, a memo or letter stating the following information:

1. Name of student
2. Purpose of donation
3. Amount to be donated
4. Source of donated funds
5. Specific stipulations for use of funds (if any) (i.e. educational use only).

Scholarships will not be paid directly to students. Student activity funds can grant scholarships but payment must be made directly to the school. Requests for payments must include proof of registration and billing from the school.

## SUBSCRIPTIONS

**DESCRIPTION:** Subscriptions may only be initiated or renewed for the current school year.

**See – Direct Pay Request Section**

# ACCOUNTING/PURCHASING PROCEDURES

## TECHNOLOGY - ADMIN

### TECHNOLOGY PURCHASES – ADMIN

All technology requests (computer hardware, software, peripherals, and printers) should be submitted to the **Technology Services Group** on a Blue Requisition Form. The Technology Services Group will assist the person originating the requisition on a resource and consultant basis to obtain pricing. The Technology Services Group will evaluate their ability to support and service the requested item.

The Technology Services Group will return the blue requisition to the “requested by” individual after evaluating and obtaining pricing. Department secretaries will then enter the requisition on the MUNIS® system.

The purchase requisition should be entered and shipped directly to the requesting department. The department secretary will open, inspect the order and enter receiving on the MUNIS® system.

Appropriate staff will enter an online Tech Help Request to receive technical support for installation, affix MISD asset sticker, if needed, and add item to the TSG Inventory System.

# ACCOUNTING/PURCHASING PROCEDURES

## TECHNOLOGY - CAMPUS

### TECHNOLOGY PURCHASES – USING CAMPUS FUNDS

All technology requests (computer hardware, software, peripherals, digital cameras, printers) should be submitted to the Technology Services Group on a Blue Requisition Form. This does not apply to technology supply orders for items such as printer cartridges, blank CD's, mice, etc.

The Technology Services Group will assist the campus as a resource and consultant basis to obtain pricing for additional/optional items. Technology Services Group will return the blue requisition form to the campus secretary for entry in the MUNIS® system.

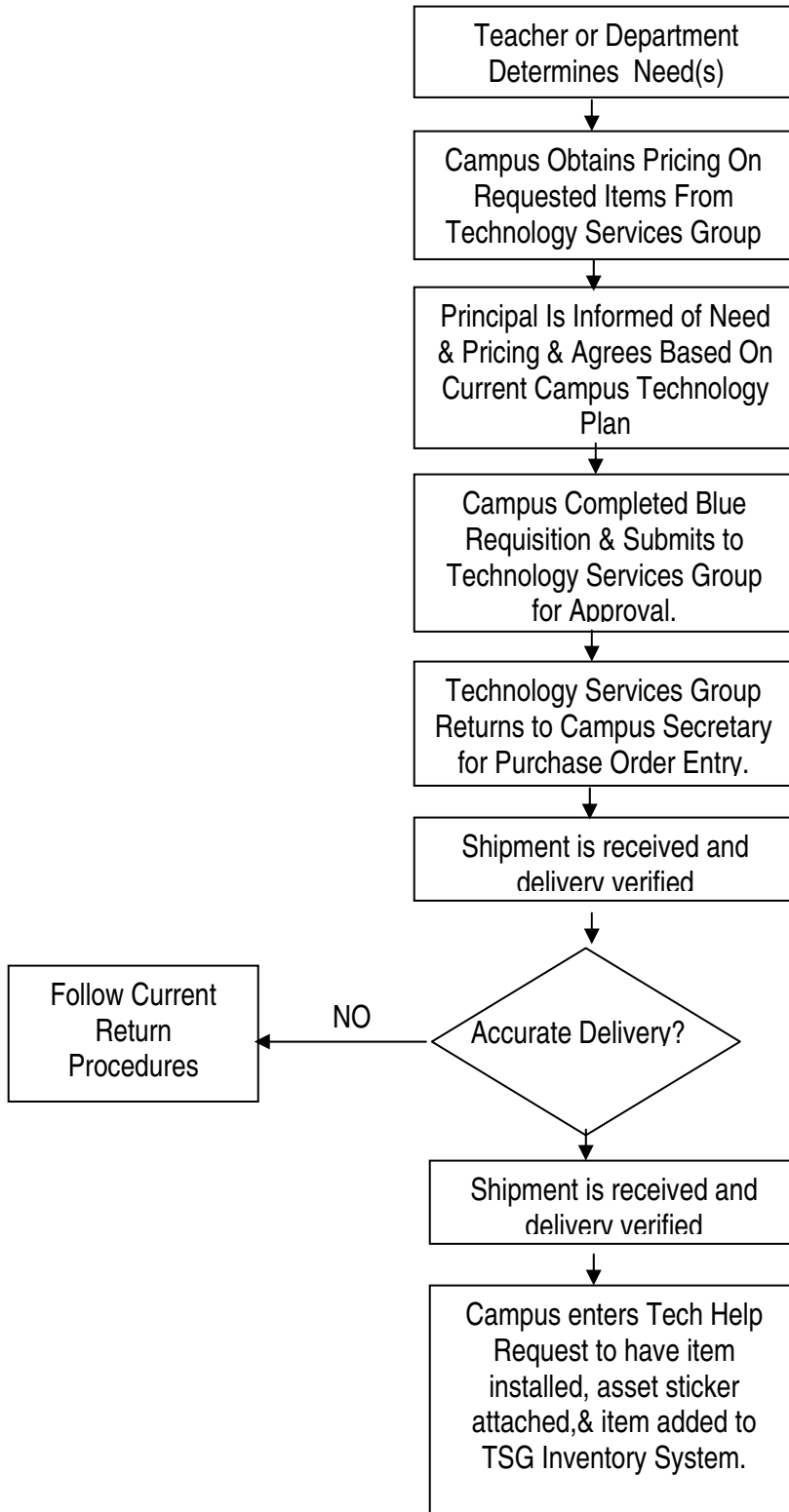
The purchase requisition should be shipped directly to the campus to the attention of the person originating the requisition:

The campus secretary will open, inspect the order and receive on the MUNIS® system.

Appropriate campus staff will enter an on-line Tech Help Request to receive technical support for installation, affix MISD asset stickers, if needed, and add item to the TSG Inventory System.

# ACCOUNTING/PURCHASING PROCEDURES

## TECHNOLOGY – P.O. LIFE CYCLE



# ACCOUNTING/PURCHASING PROCEDURES

## TECHNOLOGY REPAIRS

### DESCRIPTION:

- **Campus** repair requests should be entered online via the Technology Help Request System.
- **Admin** repair requests should be entered via the Technology Help Request System or by calling the Technology Services Group Help Desk at 469-742-4048.

## TELEPHONE REPAIRS

**DESCRIPTION:** Enter a Technology Help Request or call the Technology Services Group Help Desk at 469-742-4048.

## TELEPHONES - CELLULAR

**DESCRIPTION:** Campus/Department Leadership will assign cellular telephones subject to Cabinet level approval. All cellular costs including equipment and stipends will be transferred from Campus/Department budgets prior to purchase. Technology Services Group will be point of contact for all cellular information.

## TELEVISION REPAIRS

### DESCRIPTION:

See – Repairs Section

## ACCOUNTING/PURCHASING PROCEDURES

### TRANSPORTING STUDENTS-DRIVER INFORMATION

**DESCRIPTION:** Any teacher/employee transporting students must submit a Consent to Release Driver Information form to the MISD Business office three weeks prior to transporting students.

Purchase requisitions for vehicle rentals should include the name of the driver and will be processed if the driver is on the approved driver listing.



**ACCOUNTING/PURCHASING PROCEDURES**  
**McKINNEY**  
**INDEPENDENT SCHOOL DISTRICT**

**CONSENT TO RELEASE DRIVER INFORMATION**

**INFORMATION REQUESTED ON:**

Texas Drivers License # \_\_\_\_\_ Date of Birth \_\_\_\_\_  
(Month/Day/Year) \_\_\_\_\_

LastName \_\_\_\_\_ FirstName \_\_\_\_\_ Middle/Maiden \_\_\_\_\_

**INDIVIDUAL'S WRITTEN CONSENT FOR *ONE TIME* RELEASE TO ABOVE REQUESTOR**

I, \_\_\_\_\_, hereby certify that I grant access on this one occasion to my Driver License/ID Card record,  
Personal information (name, address, driver identification number, etc.), to \_\_\_\_\_ McKinney ISD \_\_\_\_\_

Signature of License/ID Card Holder \_\_\_\_\_ Date \_\_\_\_\_

Signature of License/ID Card Holder \_\_\_\_\_ Date \_\_\_\_\_

MAIL DRIVER RECORD TO: Requestor's Name: \_\_\_\_\_ Jeff Finch \_\_\_\_\_

Address: \_\_\_\_\_ #1 Duvall Street \_\_\_\_\_

City, State, Zip Code: \_\_\_\_\_ McKinney, Texas 75069 \_\_\_\_\_ Telephone #: \_\_\_\_\_ (469) 742-4026 \_\_\_\_\_

**If requesting on behalf of a business, organization, or other entity, please include the following:**

Name of business, organization, entity, etc.: \_\_\_\_\_ McKinney Independent School District \_\_\_\_\_

Your Title or Affiliation with above: \_\_\_\_\_ Office Manager, Business Services Group \_\_\_\_\_

Type of business, organization, etc.: \_\_\_\_\_ Public School District \_\_\_\_\_  
(i.e. Insurance provider, towing company, private investigation firm, etc.)

\_\_\_\_\_  
Signature of Requestor

\_\_\_\_\_  
Date

#1 Duvall Street • McKinney, TX • 75069 • (469) 742-4000

# ACCOUNTING/PURCHASING PROCEDURES

## TRAVEL ADVANCES

### TRAVEL ADVANCES FOR EMPLOYEES

When requesting advanced travel expenses for an employee, a completed Direct Pay Request should be submitted as soon as possible, and ideally at least 14 business days prior to date of travel.

#### **Travel Advance Form Procedures:**

- The Travel Advance should be entered using the Direct Pay Request.
- The campus should retain a copy of the Direct Pay Request and travel advance form for reconciling purposes upon completion of travel.
- A copy of the conference information must be attached to the direct pay request indicating the registration fee, location, dates and name of the conference. Only the pages relevant to these three pieces of information are required. A copy of the entire brochure is not necessary if a single page of the brochure contains the required elements. This is required for each travel advance submitted ..... If three individuals are attending the same conference and are receiving three separate travel advances, then conference information must be attached to each request individually.
- If the advance is for lodging, the traveler should take a Hotel Occupancy Tax Exemption form (See Hotel Reservations section) to the hotel. The employee must ask for an **ITEMIZED** billing during checkout that indicates the daily rate and any taxes paid. NOTE: the district will be required to pay local taxes outside Texas and state taxes outside of Texas. It is recommended employees limit daily lodging expenditures to a maximum of \$85 per night (not including applicable taxes.) If the \$85 rate cannot be obtained at the travel location, the employee should submit proof indicating such with three telephone quotes from area hotels.
- Advances for meals, hotel, registration, etc. will be made to the traveling employee for his/her expenses only. Meals will be advanced only for overnight travel. An employee should not request travel funds for any person other than him/herself. Requests for student travel funds should be made separately of employee requests.

# ACCOUNTING/PURCHASING PROCEDURES

## TRAVEL ADVANCES

- The traveler must turn in all required receipts to the campus secretary within **ten business days of travel completion**. If receipts are not turned in within the required time, the entire advance may be withheld from the employee's paycheck. An employee should not have more than one advance outstanding.
- Receipts are not required for mileage or per diem meals paid from funds other than grant funds. However, meals paid from grant funds **do** require actual receipts and will only be reimbursed to the maximum per diem amount.
- Meals are only advanced or reimbursed for overnight travel.
- When additional money is owed to the employee, or expenses are to be REIMBURSED to an employee after travel has been completed, the secretary completes a second (2<sup>nd</sup>) Direct Pay Request and attaches all receipts received to this form. Please note that reimbursements less than \$100 can be made from petty cash but the travel reconciliation with applicable receipts must still be turned in to Accounting. Be sure to include a copy of the petty cash reimbursement.
- If the employee returns extra money, the secretary will deposit the money and forward a copy of the original Direct Pay Request and the pink copy of the deposit slip along with receipts to Accounts Payable.
- Student travel advances should be completed using the Student Travel Expense Request Form. Students are allowed per diem food expense rates not to exceed the employee rate. A sponsor in charge of the student group should request a travel advance for student expenditures separate of their own employee expenses. Be sure to attach a roster of the names of all students who will be in attendance on this trip, as well as a copy of the conference forms or other explanation of the event. Students should also sign confirmation of receiving meal per diem. Please indicate the amount per student.

# ACCOUNTING/PURCHASING PROCEDURES

## TRAVEL ADVANCE

### EMPLOYEE ADVANCE ESTIMATE / RECONCILIATION

Name (Traveler): \_\_\_\_\_ Campus/Dept: \_\_\_\_\_

Travel Date(s): \_\_\_\_\_ Purpose of Travel: \_\_\_\_\_

ITEM	ADVANCE AMOUNT	ACTUAL EXPENSE	Reconciliation ADVANCE LESS ACTUAL	RECEIPT REQUIRED
Registration (6499)				YES
Lodging <sup>(1)</sup> (6411)				YES (Detailed Receipt)
Airfare (6411)				YES
Car Rental (6411)				YES
Mileage <sup>(2)</sup> (6411)				NO
Meals <sup>(3)</sup> (6411) # Breakfasts _____ x \$6 # Lunches _____ x \$8 # Dinners _____ x \$16				NO
Misc. <sup>(4)</sup> (6411 or 6499)				YES
Materials (6399)				YES
<b>TOTALS</b>				

- (1) Tax-Exempt: MISD is not subject to Texas State Taxes and will not reimburse this charge. Present the Hotel Occupancy Tax Exemption form to the hotel. Lodging may be limited by the state rate of \$85 per day (not including tax). Detailed receipt required for accounting.
- (2) Mileage is reimbursed at \$0.405 per mile.
- (3) Daily allowance for meals: Breakfast (\$6), Lunch (\$8), and Dinner (\$16) and only paid when traveling overnight.
- (4) Tolls, taxi, etc.

\_\_\_\_\_  
**(Employee Signature)**

\_\_\_\_\_  
**(Principal Signature)**

Request must be received by the Business Office no later than ten business days prior to start of travel. Required receipts and any remaining funds must be returned to the campus secretary within 10 days after completion of travel. **By my signature, I acknowledge that failure to return receipts may result in a denial of future travel advance requests, as well as the amount of the advance being withheld from my paycheck. It is the employee's responsibility to return all receipts to the campus/dept. secretary.**

TO BE COMPLETED BY CAMPUS/DEPT. SECRETARY UPON COMPLETION OF TRAVEL

Total of Column A (Advance) is greater than Column B (Actual Expenses). Employee has returned \$ \_\_\_\_\_ to the district.  
Date: \_\_\_\_\_

\*\*\*\*OR\*\*\*\*

Total of Column A (Advance) is less than Column B (Actual) - Check one of the following:

- \_\_\_\_\_ Additional reimbursement to be paid to the employee in the amount of \$ \_\_\_\_\_ (no petty cash). Date: \_\_\_\_\_
- \_\_\_\_\_ No additional reimbursement is requested. Date: \_\_\_\_\_

# ACCOUNTING/PURCHASING PROCEDURES

## TRAVEL ADVANCE

### STUDENT ADVANCE ESTIMATE / RECONCILIATION

Name (Traveler): \_\_\_\_\_ Campus/Dept: \_\_\_\_\_  
(Attach Roster)

Travel Date(s): \_\_\_\_\_ Purpose of Travel: \_\_\_\_\_

ITEM	ADVANCE AMOUNT	ACTUAL EXPENSE	Reconciliation ADVANCE LESS ACTUAL	RECEIPT REQUIRED
Registration (6499)				YES
Lodging <sup>(1)</sup> (6411)				YES (Detailed Receipt)
Airfare (6411)				YES
Transportation Costs (6411)				YES
Meals <sup>(2)</sup> (6411) # Breakfasts _____ x \$6 # Lunches _____ x \$8 # Dinners _____ x \$16				Verification by student signature
Misc. <sup>(3)</sup> (6411 or 6499)				YES
<b>TOTALS</b>				

- (1) Tax-Exempt: MISD is not subject to Texas State Taxes and will not reimburse this charge. Present the Hotel Occupancy Tax Exemption form to the hotel. Lodging may be limited by the state rate of \$85 per day (not including tax). Detailed receipt required for accounting.
- (2) Daily allowance for meals: Breakfast (\$6), Lunch (\$8), and Dinner (\$16)
- (3) Please provide a brief explanation.

\_\_\_\_\_  
**(Sponsor Signature)**

\_\_\_\_\_  
**(Principal Signature)**

Request must be received by the Business Office no later than ten business days prior to start of travel. Required receipts and any remaining funds must be returned to the campus secretary within 10 days after completion of travel. **Failure to return receipts may result in a denial of future travel advance requests. It is the sponsor's responsibility to return all receipts to the campus/dept. secretary. Failure to return receipts may also allow the payroll dept. to withhold the entire amount of the advance from the requestor's paycheck.**

TO BE COMPLETED BY CAMPUS/DEPT. SECRETARY UPON COMPLETION OF TRAVEL

Total of Column A (Advance) is greater than Column B (Actual Expenses). Employee has returned \$ \_\_\_\_\_ to the district. Date: \_\_\_\_\_

\*\*\*\*OR\*\*\*\*

Total of Column A (Advance) is less than Column B (Actual) - Check one of the following:

- \_\_\_\_\_ Additional reimbursement to be paid to the employee in the amount of \$ \_\_\_\_\_. Date: \_\_\_\_\_
- \_\_\_\_\_ No additional reimbursement is requested. Date: \_\_\_\_\_

# ACCOUNTING/PURCHASING PROCEDURES

## UNAUTHORIZED PURCHASES

### DESCRIPTION:

The district has the expectation that all employees will follow the authorized purchasing guidelines for the district. Unauthorized purchases may be subject to non-reimbursement to employees who are not following guidelines for the district.

Please see the section under Invoices for additional discussion, as well as Procurement Overview for a discussion of Purchasing Guidelines.

## VEHICLE RENTALS

**DESCRIPTION:** Arrangements for vehicle rentals should be processed using a Purchase Requisition. The purchase requisition should have General Notes - Confirmation Only. It will need to be sent to the rental agency prior to the date of the rental.

Once the Purchasing Department has approved the Purchase Requisition, the reservation may be made via telephone.

The Purchase Requisition should include the following information:

- name of the person who will be renting the vehicle
  - dates of the rental
  - type of vehicle
  - estimated cost of the rental.

The Purchase Requisition should be itemized, listing one line with a quantity of "one" for each vehicle rented.

### EXAMPLE:

Qty. 1 - Van rental for John Doe, travel to Lubbock, 1/15-1/18/98. (3 days at \$100/day).	\$300.00
---	----------

### NOTE:

**Vehicle Rentals should be charged to object code "6269".**

## ACCOUNTING/PURCHASING PROCEDURES

### VENDORS NUMBERS - NEW

**DESCRIPTION:** Vendor number information is available from the MUNIS® Vendor File Maintenance screen. If a vendor is not listed in the system, have the vendor complete a “New Vendor and/or Bid List Application” with a W-9 and fax the forms to the Purchasing Department. These forms may be accessed from the Purchasing Department website. This information will be entered by Purchasing and a new vendor number will be assigned.