

**Section A – General Information**

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## BANK DEPOSITORY PROCEDURES

*R* Frost Bank – McAllen ISD has extended its depository contract beginning July 1, 2021 through June 30, 2023. The following information is provided to assist staff when dealing with areas requiring the use of a bank:

1. All school district Activity Fund Bank Accounts must be maintained in the approved bank depository for the District.
2. All school district funds are deposited in interest bearing checking accounts earning the highest posted Frost Bank rate.
3. The bank depository will provide the District with tamper resistant bags at no cost. If you have any questions, please contact the Accounting Department (Ext. 5425).
4. Deposit slip orders should be limited to the quantity required to carry the school through the end of the bank depository contract (06/30/23). Deposit slips are not provided for free, they will be charged to the appropriate bank account. Order deposit slips from Frost Bank.
5. Endorsement stamps have been ordered through Frost Bank and distributed to designated staff. If extra stamps are needed, they will need to be ordered through Frost Bank. These are no longer provided for free.
6. Contact information for ordering supplies:

*R* Rick Ramirez ([rick.ramirez@frostbank.com](mailto:rick.ramirez@frostbank.com))  
Stephanie Ramon ([stephanie.ramon@frostbank.com](mailto:stephanie.ramon@frostbank.com))

## RECEIPTING

- R* All monies received shall be acknowledged by immediately preparing a receipt through the InTouch Receipting software. Refer to the InTouch Manual (Section A- In Touch Terminal) for procedures and guidance on how to issue receipts using this software system.

## DEPOSITS

Monies remitted for deposit may be in the form of cash and/or checks. Post-dated checks cannot be accepted from any source and temporary checks are not recommended. **All monies received MUST be deposited.**

- For Departments that make their own deposits:

Monies must be deposited on a daily basis, unless the aggregate amount is less than \$10.00. Deposits less than \$10.00 need to be deposited by each Friday OR until the aggregate amount is greater than \$10.00, whichever comes first. These funds must be kept in a safe or locked area with access restricted until it's time to deposit.

- For Departments that submit to Accounting for deposit:

Monies must be submitted to Accounting daily if the aggregate amount is over \$10.00. Monies less than \$10.00 need to be submitted to Accounting by each Friday morning OR until the aggregate amount is greater than \$10.00, whichever comes first. These funds must be kept in a safe or locked area with access restricted until it's time to deposit.

- R* **Cash Distribution form** (See Section D-Forms)- is used for tabulating cash and/or checks received and must be attached to each deposit. Two people must count the money and sign the Cash Distribution Form validating the amount received.

## RETURNED CHECK PROCEDURES

Check(s) deposited may be returned for “Non-Sufficient Funds” or “Account Closed.”

Follow the procedures below for the collection of returned checks:

1. A copy of each returned check will be sent to the Department. All certified copies will be kept by the Accounting Department.
2. The Department shall send the issuer a *Notice of Returned Check* via Certified Letter – Return Receipt Requested. The *Notice of Returned Check* includes the following information:
  - A. Name, address, phone number, check number, amount and date
  - B. A copy of the returned check

The issuer is given ten (10) business days after the date noted on the *Notice of Returned Check* to make restitution. The *Notice of Returned Check* shall be signed by the Department.

3. When the returned check is restituted with cash, money order or cashier’s check (replacement checks are not to be accepted), submit the money to the Accounting Department.
4. If restitution has not been made after ten days, the Department shall hand deliver the following documents to the Hidalgo County District Attorney:
  - A. Copy of returned check
  - B. The signed return receipt from the certified letter or the unopened, unaccepted letter
  - C. A copy of the *Notice of Returned Check*. (See step 2 above)
  - D. Complete the *Worthless Check Information And Affidavit* form at:  
<http://www.co.hidalgo.tx.us/index.aspx?nid=1686>
5. Keep copies of all documentation submitted to the District Attorney and submit copies to the Accounting office so that the funds can be written off.

## **BANK COURIER SERVICE**

Courier Service is provided by the MISD Police Department and is available to all Campuses/Departments that handle cash. All Campuses/Departments that handle cash must use this service. Pick up schedule should be similar to the 2020-2021 school year.

The pick-up includes monies collected at your location on a daily basis from all cash transactions to include activity funds, food service collections and any other cash revenues generated through daily operations. Deposits are required to be made on a daily basis (unless aggregate amount is less than \$10.00 - see section A-2 on Deposits).

The District uses tamper proof plastic bags for deposits. If more bags need to be ordered, contact the Accounting Department at 688-5425.

For Departments that do not collect money daily, please contact the McAllen ISD Police Department at 928-8990 to schedule your pick up on days money is collected.

If there is a problem with the courier service, please contact Mr. Jose Silva with the McAllen ISD Police Department at 928-8990.

## PETTY CASH

Petty cash is allowed for Food Service, Plant Operations, Athletics and Summer School.

### FOOD SERVICE

Petty cash funds are **ONLY** to be used as change, for vehicle registrations and any emergency situations such as parts for equipment. Petty cash **CANNOT** be used to cash personal checks or to make any other purchases.

- Requesting **additional** petty cash
  1. The person requesting petty cash must fill out the Petty Cash Request Form and Certification of Responsibility for Food Service (see form in section D).
  2. Once the form has been signed by the requestor and the Director, a requisition can be entered with 0500016 (MISD-Petty Cash-Food Service) out of account number 101 A 00 1102 00 000 0 00 0 00.
  3. Accounting will sign the form once the PO and form have been remitted to Accounting for payment.
  4. When Food Service receives the check from Accounting, the secretary will endorse the check (signature and printed name) and take to Frost Bank to get cashed. For extra security, feel free to contact MISD PD to get escorted to the bank.
  5. All funds must be locked in a safe at all times until they are deposited back into the account.
  6. If at any time the original requestor will no longer be responsible for petty cash, please contact Internal Audit so that an audit on petty cash can be performed prior to making someone else responsible for petty cash. After the audit, a new petty cash request form needs to be completed and submitted to Accounting.
- Replenishing petty cash
  1. Enter a requisition with 0500016 (MISD-Petty Cash-Food Service) out of the appropriate expense account.
  2. Submit PO and receipts to Accounting for payment.
  3. When Food Service receives the check from Accounting, the secretary will endorse the check (signature and printed name) and submit to the bank in the plastic tamper proof bag along with a Frost Bank change order slip.
  4. All funds must be locked in a safe at all times until they are deposited back into the account.
  5. Petty cash account must be fully replenished by Accounting's last scheduled check run for 2021-22 (See AP Check Writing Schedule).
- Returning petty cash
  1. Petty cash will be deposited back into the bank. Be sure to note on the deposit slip that it is a petty cash deposit.

**PETTY CASH  
(Cont'd)**

2. Enter cash receipt to post to the general ledger. The account number for the deposit is 101 A 00 1102 00 000 0 00 0 00 (same account number as the PO).

**PLANT OPERATIONS**

Petty cash funds are **ONLY** to be used for city permits for special projects. Petty cash **CANNOT** be used to cash personal checks or to make any other purchases.

- Requesting additional petty cash
  1. The person requesting petty cash must fill out the Petty Cash Request Form and Certification of Responsibility for FMO (see form in section D).
  2. If at any time the original requestor will no longer be responsible for petty cash, the funds must be deposited and a new petty cash request form will need to be filled out before the funds can be reissued (see below on how to return petty cash).
  3. Once the form has been signed by the requestor and the Director, a requisition can be entered with 0201300 (MISD-Petty Cash-Plant Operations) out of account number 199 A 00 1102 00 808 0 00 0 00.
  4. Accounting will sign the form once the PO and form have been remitted to Accounting for payment.
  5. When Plant Operations receives the check from Accounting, the secretary will endorse the check (signature and printed name) and take to Frost Bank to cash. For extra security, feel free to contact MISD PD to get escorted to the bank.
  6. All funds must be locked in a safe at all times until they are deposited back into the account.
- Replenishing petty cash
  1. Enter a requisition with 0201300 (MISD-Petty Cash-Plant Operations) out of the appropriate expense account.
  2. Submit PO and receipts to Accounting for payment.
  3. When Plant Operations receives the check from Accounting, the secretary will endorse the check (signature and printed name) and take to Frost Bank to cash.
  4. All funds must be locked in a safe at all times until they are deposited back into the account.
  5. Petty cash account must be fully replenished by Accounting's last scheduled check run for 2021-22 (See AP Check Writing Schedule).
- Returning petty cash
  1. Submit petty cash to Accounting so it can be deposited back into the bank account.
  2. Accounting will post cash receipt to 199 A 00 1102 00 808 0 00 0 00 (same account number as the PO).

## PETTY CASH (Cont'd)

### ATHLETICS

Petty cash funds are only to be used as change and **CANNOT** be used to cash personal checks, to make purchases or to issue refunds.

- Requesting petty cash
  1. The person requesting petty cash must fill out the Petty Cash Request Form and Certification of Responsibility for Athletics (see form in section D).
  2. Once the form has been signed by the requestor, approved by the Director and sent to Accounting, Accounting will sign the form and issue a check for the amount requested out of account 183 A 00 1102 00 000 0 00 0 00.
  3. When athletics receives the check from Accounting, the Director of Athletics will endorse the check (signature and printed name) and take to Frost Bank to cash. For extra security, feel free to contact MISD PD to get escorted to the bank.
  4. All funds must be locked in a safe at all times until they are deposited back into the account.
- Returning petty cash
  1. Petty cash will need to be deposited back into the bank. Do not deposit petty cash with the daily ticket sales. Prepare a separate deposit slip and identify it as a petty cash funds deposit.
  2. Petty cash must be deposited in December for Varsity games and the remaining in June, prior to leaving on break.
  3. Submit validated deposit slip to the Accounting Department.
  4. Accounting will create and post a cash receipt to 183 A 00 1102 00 000 0 00 0 00

### SUMMER SCHOOL (HIGH SCHOOL ONLY)

Petty cash funds are only to be used as change and **CANNOT** be used to cash personal checks, to make purchases or to issue refunds.

- Requesting petty cash
  1. The person requesting petty cash must fill out the Petty Cash Request Form and Certification of Responsibility for Summer School (see form in section D).
  2. Once the form has been signed by the requestor, approved by the Principal and sent to Accounting, Accounting will sign the form and issue a check in the amount of \$1,500.00 out of account 199 A 00 1102 00 699 0 00 0 00.



3. When summer school receives the check from Accounting, the secretary will endorse the check (signature and printed name) and take to Frost Bank to cash. For extra security, feel free to contact MISD PD to get escorted to the bank.
  4. All funds must be locked in a safe at all times until they are deposited back into the account.
- Returning petty cash
    1. Petty cash will need to be deposited back into the bank. Do not deposit petty cash with the daily tuition deposits. Prepare a separate deposit slip and identify it as a petty cash funds deposit.
    2. Petty cash must be deposited once registration for summer school is complete.
    3. Submit validated deposit slip to the Accounting Department.
    4. Accounting will create and post a cash receipt to 199 A 00 1102 00 699 0 00 0 00.

R

**2021-2022 CHECK/CREDIT CARD SCHEDULE**

Listed below are the check/Credit Card issuance dates for the 2021-2022 school year.

**EMERGENCY SITUATIONS:** The District does not have a handwritten (manual) check. All requests for issuance of checks must be through the normal check cycle listed below. Contact the Accounting department for emergency or special event situations.

**Note:** Travel advances that do not include students are not considered special events / emergencies. Any travel advances for staff that do not meet the established deadlines will be treated on a reimbursement basis, after traveler returns.

**CUT OFF DATE**

**CHECK/CC ISSUANCE DATE**

Thursday	5:00 P.M.	July	15
Tuesday	5:00 P.M.	July	27
Tuesday	5:00 P.M.	August	10
Tuesday	5:00 P.M.	August	24
Tuesday	5:00 P.M.	September	7
Tuesday	5:00 P.M.	September	21
Tuesday	5:00 P.M.	October	5
Tuesday	5:00 P.M.	October	19
Tuesday	5:00 P.M.	November	2
Thursday	5:00 P.M.	November	11
Tuesday	5:00 P.M.	November	30
Thursday	5:00 P.M.	December	9
Tuesday	5:00 P.M.	January	4
Tuesday	5:00 P.M.	January	18
Tuesday	5:00 P.M.	February	1
Tuesday	5:00 P.M.	February	15
Tuesday	5:00 P.M.	March	1
Tuesday	5:00 P.M.	March	22

July	21	Wednesday
August	4	Wednesday
August	18	Wednesday
September	1	Wednesday
September	15	Wednesday
September	29	Wednesday
October	14	Thursday
October	27	Wednesday
November	10	Wednesday
November	18	Thursday
December	8	Wednesday
December	16	Thursday
January	12	Wednesday
January	26	Wednesday
February	9	Wednesday
February	23	Wednesday
March	9	Wednesday
March	30	Wednesday

**2021-2022 CHECK/CREDIT CARD SCHEDULE  
(Cont'd)**

**CUT OFF DATE**

**CHECK/CC ISSUANCE DATE**

Tuesday	5:00 P.M.	April	5
Tuesday	5:00 P.M.	April	19
Tuesday	5:00 P.M.	May	3
Tuesday	5:00 P.M.	May	17
Tuesday	5:00 P.M.	May	31
Tuesday	5:00 P.M.	June	14

April	13	Wednesday
April	27	Wednesday
May	11	Wednesday
May	25	Thursday
June	8	Wednesday
June	22	Wednesday

1. Accounting will process for payment purchase orders received no later than the cut-off date and time specified on the check writing schedule. Purchase orders received after the cut-off date and time specified on the check writing schedule will be processed on the following cycle. Original documentation is required for payment.
2. Checks to be returned to the campus will be delivered on the day after the Check Issuance Date.
3. The above cycle is tentative and may occur differently than indicated.

*R*

### TEXAS SALES AND USE TAX MONTHLY DUE DATES

Listed below are the due dates for the Texas Sales and Use Tax Monthly Returns workbook and report (GL00060) to be submitted by Campuses. Please refer to the Activity Funds Manual for more information ([Activity Fund | McAllen Independent School District \(mcallenisd.org\)](http://mcallenisd.org))

<u>Periods Covered</u>	<u>Report Due Date</u>
July 1 to July 31, 2021	August 14, 2021
August 1 to August 31, 2021	September 10, 2021
September 1 to September 30, 2021	October 11, 2021
October 1 to October 31, 2021	November 12, 2021
November 1 to November 30, 2021	December 10, 2021
December 1 to December 31, 2021	January 10, 2022
January 1 to January 31, 2022	February 11, 2022
February 1 to February 28, 2022	March 11, 2022
March 1 to March 31, 2022	April 11, 2022
April 1 to April 30, 2022	May 13, 2022
May 1 to May 31, 2022	June 03, 2022
June 1 to June 30, 2022	June 03, 2022



## DONATIONS

**Per CDC (LOCAL), Other Revenues, Gifts and Solicitations**, The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval.

Criteria for acceptance: The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law.

Before the Superintendent accepts a gift or recommends acceptance of a gift to the Board, as applicable, the Superintendent shall consider whether the gift:

1. Has a purpose consistent with the District's educational philosophy, goals, and objectives;
2. Places any restrictions on a campus or District program;
3. Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
4. Would result in ancillary or ongoing costs for the District;
5. Requires employment of additional personnel;
6. Requires or implies the endorsement of a specific business or product [see GKB for advertising opportunities];
7. Would result in inequitable funding, equipment, or resources among District schools or programs (Title IX);
8. Obligates the District or a campus to engage in specific actions; or
9. Affects the physical structure of a building or would require extensive maintenance on the part of the District.

Board agenda items must be coordinated through the Assistant/Associate Superintendent. Acceptance of any gift, bequest or donation is subject to Board policy CDC (LOCAL).

If the donated property relates to the Department of Technology, Instructional Technology, Facilities Maintenance and Operations, Child Nutrition, Athletics and/or Fixed Assets, approval from the corresponding department is required prior to acceptance (Sections II). Examples include technology and computer equipment, construction related contracted services, food or food preparation equipment, equipment that requires additional electrical capacity and items that involve the removal or addition of permanent fixtures to buildings or grounds.

Donations to the District that alter or modify District owned property or facilities must receive approval from the Superintendent or designee prior to acceptance.

Gift cards are allowed to be received as a donation but only purchases that are considered allowable as per the District's policies and procedures can be bought with these gift cards. Along with the Donation form, a Gift Card Register Form (See Section D) must be filled out for each gift card and all receipts from the purchases must be attached to the Gift Card Register. We suggest making copies of the thermal receipts due to the fact they can fade over the years. The Donation form, Gift Card Register form and receipts must be kept on file for 7 years.

*R* Parents and community members are now capable of donating funds online using an electronic secure web-based site. Donors should be encouraged to make donations online. Prior to soliciting donations, please contact the Accounting Department so they can set up this option on the District website.

Monies received as donations for **departments** are recorded as follows:  
(Refer to the Activity Fund Procedures Manual for CAF/SAF donations)

1. A manual budget amendment form and donation form (see section D for form) is submitted to the Accounting department at the time of deposit by the department.
2. The Accounting department will deposit and post the donated monies into the revenue account.
3. The Accounting department will initial the manual budget amendment before submitting to the Business Office.
4. The department will coordinate with the Business department so that access to the donation related expense accounts can be set up.
5. The department will process purchase orders from the expense accounts listed on the manual budget amendment in order to spend the donated money.
6. The Board must be notified of donations having a value of at least \$5,000. It is the responsibility of the department to coordinate with their Assistant Superintendent to create a board agenda item to report to the Board.
7. Donations must be fully spent by June 30.

**EXAMPLE:**

A donation of \$500.00 was received by Community Information Department from a local merchant.

A manual budget amendment will result in an increase in both the revenue account and expense accounts from which Purchase Orders will be processed.  
Revenues will always equal expenses: +500 = +300 +200

- A. Set up the Revenue Account for the total amount of the donation.  
Revenues will always use the organization number of the campus or department and a "D" in the 19<sup>th</sup> digit of the account number.  
The sub-object code used in the Revenue Account will be the same coding that was used in the function code of the expense accounts.  
199 R 00 5744 **41 714** 0 00 **D** 00 +500.00
- B. Set up the Expense Accounts for the total amount of the donation.  
Expenses will always have a "D" in the 19<sup>th</sup> digit of the account number.

199 E **41** 6399 00 **714** 0 99 **D** 00 +300.00  
199 E **41** 6499 00 **714** 0 99 **D** 00 +200.00

- C. Manual Budget Amendment required by Accounting/Business

FND	R/E	FC	OBJT	SO	ORG	Y	PGM	PG	PC	INCREASE (+) DECREASE (-)
199	R	00	5744	41	714	0	00	D	00	+500
199	E	41	6399	00	714	0	99	D	00	+300
199	E	41	6499	00	714	0	99	D	00	+200



## DONATION FORM INSTRUCTIONS

The purpose of the donation form is to record the receipt of gifts and donations from individuals, firms, associations, civic organizations, and philanthropic, social or service groups. These donations may be in the form of cash or property. Gifts or bequests of nonmonetary types of property are recorded at appraised market value at the time of receipt.

### ***Real property donations/gifts:***

Any gift of real property (i.e. land, building) shall require Board approval prior to acceptance.

### ***Unsolicited donations/gifts:***

Per **CDC (LOCAL), Other Revenues, Gifts and Solicitations**, The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However, any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval.

Any unsolicited gift that the potential donor has expressly made conditional upon the District's use for a specified purpose and that is greater or equal to \$50,000.00, shall require Board approval.

Any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose and that is greater than \$5,000.00 or that alters or modifies District owned property or facilities (any amount), must be presented to either 1) Associate Superintendent or the 2) Assistant Superintendent for approval during the Executive Leadership Team (ELT) meeting. These ELT agenda items must be coordinated through the Assistant/Associate Superintendent office.

Administrative procedures allow Campus Principals to accept gifts up to \$5,000.00 that are to be used for items beyond the basic needs of a campus/department that meet the **CDC (LOCAL)** acceptance criteria.

Once accepted, a gift becomes the sole property of the District. The District shall not accept any gift that would violate or conflict with policies of or actions by the Board or with federal or state law. Once monetary donations are received, they must be deposited in the Activity Fund Account and only purchases that are considered allowable as per the Activity Fund Manual can be bought with these donated funds. For example, gift cards would not be allowed to be purchased from donated funds since these are unallowable purchases from the District funds. Purchases that are considered unallowable *may be* accepted through non-monetary donations.

The recipient of the donation must complete the Donation Form and the bookkeeper/secretary should keep it filed.

***Donation form exemptions:***

**Consumables** will not require a donation form and are not subject to the Donation flow chart. Please note that some organizations may request a donation form for tax purposes and we must abide.

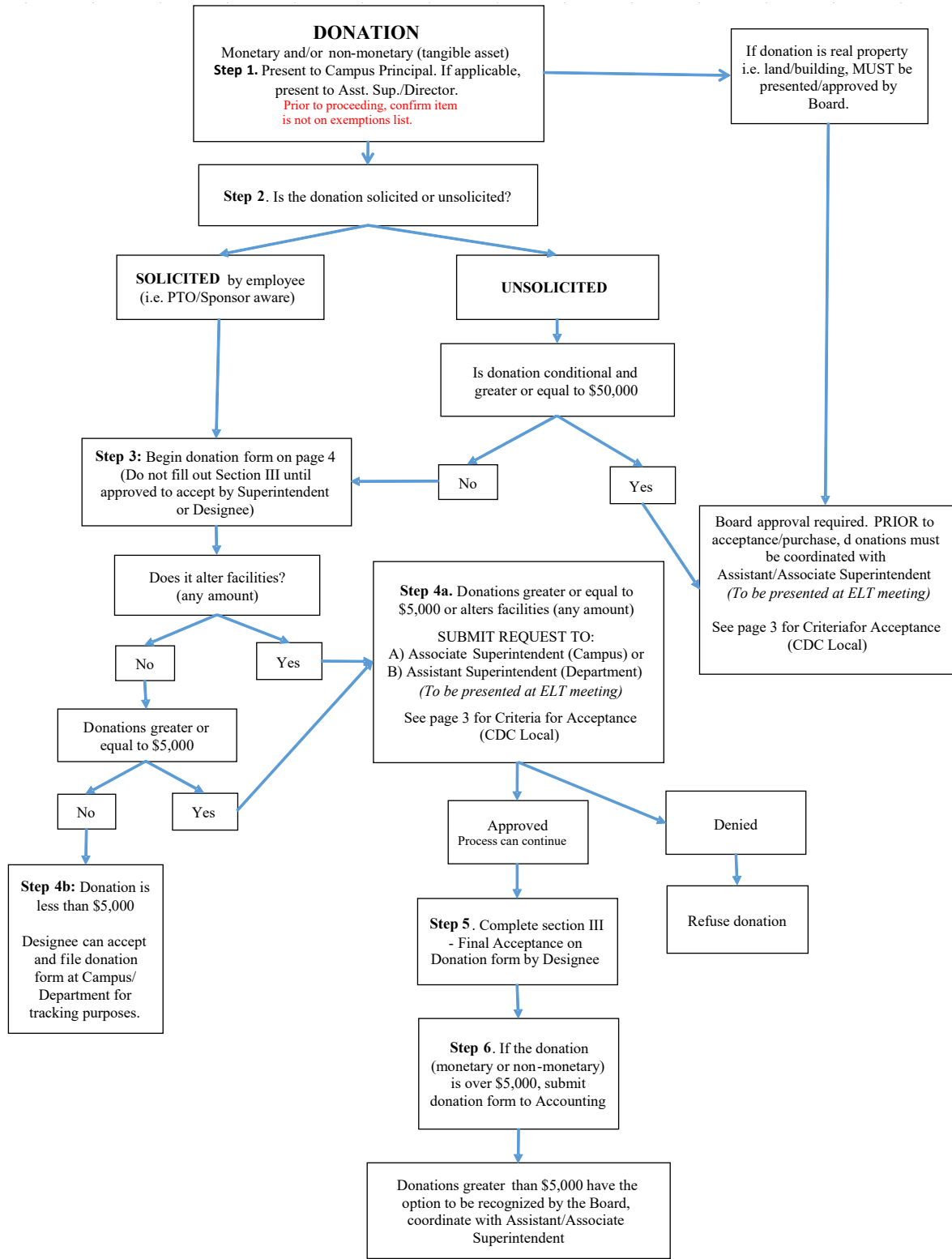
Consumables includes commodities that are intended to be used quickly, usually within one year.

Examples of consumables include:

1. Food and drinks (Athletics must adhere to UIL rules),
2. Merchandise, i.e. pens/paper mugs, swag, etc.
3. Short term use props/items
4. Banquets,
5. Entertainment tickets, i.e. amusement park
6. Travel (Athletics must adhere to UIL rules)
  - a. Due to liability issues, it is recommended to use the District's procurement process when paying for charter bus services; however, if paying directly to vendor must use the District's approved vendors. These vendors have been vetted and meet the safety requirements for our students.

**The above exemptions only apply if donor/PTO/Booster pay directly to vendor.** There is no dollar limit on these exemptions. If monies are provided to the District for the above purposes, donation must adhere to District policy, as noted on previous page.

### Donation Form Flow Chart



*\*Any donation made to the District becomes the Sole Property of the District.*

## Coding For Professional, Consultant and Contracted Services

- A. **Professional Services (6219)** - A signed proposal or contract for an all-inclusive daily rate fee, with original signature is required and must be approved by the principal/department head.

Professional Services are provided by professional that are required to be licensed or registered with the state and include the following professions: Architecture, Optometry, Landscape Architecture, Professional Engineer, Land Surveying, Medicine and Professional Nursing

- B. **Consultant Services (6291)** - A signed proposal or contract for an all-inclusive daily rate fee (including travel expenses), with original signature is required and must be approved by the principal/department head.

Consultant Services refers to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting Services cover all functional areas such as instruction, curriculum and administration.

- C. **Contracted Services (6299)** - A signed proposal or contract for an all-inclusive daily rate fee (including travel expenses), with original signature is required and must be approved by the principal/department head.

Contracted Services are miscellaneous that are not specified by TEA. (This includes Story Tellers, Performers, Bands, Disc Jockeys, Athletic Officials, Judges, and Staff Development Trainers).

**NOTE:** For contracts and agreements, please refer to the Purchasing Department and purchasing procedures.

## EMPLOYEE OR CONTRACT SERVICES

Independent contractors and employees are not the same, and it's important to understand the difference. The IRS differentiates between the status as an Independent Contractor or Employee by reviewing the following 3 "Control Areas".

- **Behavioral:** Does the company control or have the right to control what the worker does and how the worker does his or her job?
- **Financial:** Are the business aspects of the worker's job controlled by the payer? (These include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
- **Type of Relationship:** Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed as a key aspect of the payer's business?

Depending upon how these questions are answered will define how a worker must be classified.

As part of the paperwork that will be required for contract services payments to McAllen ISD employees, the Accounting Department will require the "Determining Worker Status – McAllen ISD Checklist". This document uses the IRS "Control Areas" to assist the District in determining the status of a worker as an Independent Contractor or an Employee.

If you determine that an employee meets the Independent Contractor status based on the checklist, please submit the checklist along with your documentation for payment. If you determine that an employee meets the Employee status based on the checklist, please submit a supplemental request form to the Payroll Department for processing.

## DETERMINING WORKER STATUS CHECKLIST

(This checklist will also be available in section D-Forms)

### McAllen ISD Determining Worker Status Checklist

Name of worker: \_\_\_\_\_ Date: \_\_\_\_\_  
 Requested by: \_\_\_\_\_ Requested Start Date: \_\_\_\_\_

**Purpose:** It is the employer's responsibility to make a determination whether a worker is an employee or independent contractor.

**Instructions:** The district has elected to use this checklist to make that determination. The authorized representatives to make the determination are the Superintendent and/or Director of Finance.

The "E" or "I" should be circled for all applicable criteria. No one criteria should be used to make the determination, but rather the decision should be made based on the weight of the instances of "E-Employee" or "I-Independent Contractor" selections.

Behavioral Control:	Typical Role
The work will be done at the school district as directed by the district.	E
The work will be done off-site at the convenience of the worker.	I
The worker will be allowed to hire additional staff to complete the work.	I
The worker will determine when and how to work.	I
The school district will determine when and how the worker will work.	E
The worker will receive minimal instructions about how to do the work.	I
The worker will receive substantial instruction about how to do the work.	E
Financial Control:	Typical Role
The worker will use his/her own tools, equipment, etc.	I
The worker will use the school district tools, equipment, etc.	E
The worker's expenses are reimbursed by the school district.	E
The worker's expenses are not reimbursed by the school district.	I
The worker has an opportunity to make a profit or suffer a loss.	I
The worker has no opportunity to make a profit or suffer a loss.	E
The worker provides the services to the general public.	I
The worker does not provide the services to the general public.	E
The worker is paid a flat fee for completing the work.	I
The worker is paid an hourly, daily, or weekly wage for work performed.	E
Type of Relationship	Typical Role
The worker has signed an employment contract or is employed at will.	E
The worker has signed a Prof.Services Contract for a specified task/time.	I
The worker does not receive school district benefits.	I
The worker receives school district benefits such as leave, insurance, etc.	E
The worker is covered under the school district's workers compensation.	E
The worker provides a Cert. of Insur. for their own workers compensation.	I
The worker is covered under the school district's liability insurance.	E
The worker provide a Cert. of Insur. for their own general liability insur.	I
The worker provides services in a key role of the school district?	E
The worker does not provide services in a key role of the school district?	I
The worker provides services during the absence of a regular employee.	E
The workers provides services un-related to the absence of an employee.	I

Determination:            I            E            By: \_\_\_\_\_            Date: \_\_\_\_\_

## COMPLETION OF VENDOR MASTER FORM

All vendors are required to accurately complete the Internal Revenue Service Form W-9 (U.S. vendors) in order to conduct business with McAllen Independent School District. Foreign vendors should not be used unless they have been approved through the Accounting and Purchasing Departments. Foreign vendors that have been approved by Accounting and Purchasing, must submit the appropriate W-8 form before conducting business with McAllen Independent School District.

Once a W-9/W8 is received, a vendor master form must be completed and submitted to the Purchasing Department. Please contact the Purchasing Department for instructions on completing the Vendor Master Form.

**ACCOUNTS PAYABLE PROCESS**

Step	Responsibility	Action Taken	Product Produced
1.	Secretary/Bookkeeper from campus/department placing the purchase order.	<p>a. Receives the merchandise.</p> <p>b. The purchase order and receiving slip are matched against each other.</p> <p>c. The Secretary/Bookkeeper records the quantity of items received in Skyward. Date received must be the date goods/services were received by MISD (not invoice date or date paperwork is completed)</p> <p>f. Secretary/Bookkeeper indicates Partial payment by placing "P" if more items are expected to be received for that PO. or If no more items are expected to be received, the Secretary/Bookkeeper indicates Full payment by placing "F" on Purchase Order Status Inquiry.</p> <p>Paper work submitted without indication will be considered Full payment and Purchase Order will be closed.</p> <p>g. A copy of the Purchase Order Status Inquiry showing quantities received, date, partial/full payment and original invoice(s) are forwarded to Accounts Payable with the attachment titled vendor name followed by the PO number (ex. "Gateway 1002345").</p>	Purchase Order Status Inquiry Receiving Slip
2.	Vendor	<p>a. Vendor mails invoice to Accounts Payable. Accounts Payable forwards the invoice to the Secretary/Bookkeeper.</p>	Invoice
3.	Accounts Payable Clerk	<p>a. Accounts Payable clerk inputs the invoice in in Skyward.</p> <p>b. Accounts Payable Clerk verifies the invoice amount matches the amount/Qty received in the system.</p> <p>c. If there are no discrepancies, the vendor is paid.</p> <p>d. If there are discrepancies, conduct research and resolve.</p>	Check

R



## PURCHASE ORDER PAYMENT PROCESSING

1. The purchase order is sent to the end user once approved by the Purchasing Department. The requestor shall store his or her purchase order in the office in an "active purchase order file" so that it may be checked against the delivery ticket when the material/service is delivered.
2. Upon receipt of materials/services, the purchase order is to be completed immediately on-line and the original invoice is to be forwarded to the Accounting Department along with a copy of the Purchase Order Status Inquiry showing quantities received, date and partial/full payment. Principals and Directors are responsible for expediting the return of the Purchase Order Status Inquiry to the Accounting Department so that the vendor may be paid in a timely manner.
3. If the delivery is complete, the on-line date must be the date goods/services were received by MISD (not the date the paperwork is completed). For travel advances, use the current day. For all other travel payments, use the last day of the trip.
4. Quantities on the purchase order must agree with the quantities on the invoice.  
**The on-line quantity received must be completed by the receiver prior to forwarding the Purchase Order Status Inquiry along with the invoices to the Accounting Department.**
5. Only items listed on Purchase Orders will be processed for payment. If additional items were received contact Purchasing for appropriate action.
6. All credit memos must be requested by the campus/department from the vendor when supplies are returned (**Do not enter credit on Purchase Order**). **Credit memo and a copy of the PO the credit applies to needs to be sent to the Accounting Department.**
7. If the approver is also the vendor on the Purchase Order, the Purchase Order must be forwarded (through workflow) to the immediate Supervisor for approval.
8. Since prices are subject to change, the payment by the Accounting Department may vary from the prices quoted. However, any vendor's invoice that has a variance between the invoice amount and the Purchase Order amount greater than 10% will be returned to the requester. **Contact the Purchasing Department for appropriate action for corrections.**

**10% variance is not to be used for additional items. The variance is to address price differences from quote to invoice not additional quantities. For additional quantities enter a new Purchase Order.**

## PURCHASE ORDER PAYMENT PROCESSING (Cont'd)

**For variances within the allowable 10%, make handwritten adjustments on Purchase Order Status Inquiry to expedite processing.**

- R*
9. Purchase Order Status Inquiry must be submitted timely to ensure vendor discounts are applied and to avoid penalties, interest and late charges.
  10. The Purchase Order Status Inquiry must be sent to Accounting followed by invoices/receipts and then any backup (in that order). There should only be one invoice per attachment and the attachment should be titled with the vendor name then PO number (ex. "Gateway 100234").
  11. Purchase Order Status Inquiry must be submitted with an indication of partial or full payment.

For Partial Payment place "P" on top of Purchase Order Status Inquiry.

For Full Payment place "F" on top of Purchase Order Status Inquiry.

Paper work submitted without indication will be considered Full payment and Purchase Order will be closed.

12. Rentals, maintenance agreements, etc. which have contracts extending through two fiscal years should consist of one purchase order for the current year and another purchase order processed the following year for the remaining months of the contract.
13. Custodial supplies must be purchased from Facilities Maintenance Operations Department. Any deviation must be approved by the Facilities Maintenance Operations Director prior to purchase.

## CASH (CHECK) ON DEMAND FOR GOODS DELIVERED

1. If requesting cash on demand (services to be delivered and paid simultaneously), indicate "Pre-Payment Requested" on the Purchase Order Status Inquiry. Some examples of services where cash on demand is allowed include venue rentals, DJ's and photo booths.

The individual requesting cash on demand (check) must sign the Purchase Order Status Inquiry next to the written notation "Cash on demand (Check)."

An explanation of why cash on demand (check) is required must be noted on the Purchase Order Status Inquiry.

Submit Purchase Order Status Inquiry to Accounting Department.

2. After goods are received, original receipts (if applicable) should be forwarded to the Accounting Department.

## PARTIAL SHIPMENTS

1. If the delivery is a partial shipment, it must be indicated with a "P" on the Purchase Order Status Inquiry.

Forward the original invoice with the Purchase Order Status Inquiry to the Accounting Department immediately.

2. All partial shipments will be paid upon receipt of merchandise and invoice.
3. Keep Accounting notified of Purchase Orders outstanding for specific or unusual circumstances. If items or services are no longer being received, request the PO to be closed.

**R** **If a purchase order needs to be closed please contact the Purchasing Department.**

## SCHOLARSHIPS

Disbursements for scholarships require proof of enrollment (e.g. course schedule, university invoice, etc.) and a list of the students awarded with the amount each student was awarded. Please be sure the proof of enrollment includes the campus name and students name.

## STAFF INCENTIVES

Staff incentives are only allowed to be purchased by the Superintendent's office, Human Resources, Student Outreach, Community Information and Campuses.

The Superintendent's office, Human Resources, Student Outreach, and Community Information are allowed to purchase staff incentives for marketing purposes but each item must **NOT** exceed \$20.

Campuses are allowed to purchase Staff incentives as long as they serve a legitimate educational purposes such as increasing employee morale and may only use their activity funds to make these purchases. A maximum of \$20 is allowed to be spent per employee for the fiscal year. Secretary/Bookkeeper must keep track of these gifts per employee to make sure each employee does not exceed the allowed amount. Please refer to the Activity Fund Manual for more information on staff incentives.

*R*

## EMPLOYEE MEMBERSHIPS

Only institutional memberships (memberships that stay with the District) are allowed to be purchased out of District funds

## MEAL AND REFRESHMENT PURCHASES

### Employees

Light refreshments/meals may be integrated as part of a campus/staff meeting. The following information must be attached as supporting documentation to the purchase order:

1. Date of meeting
2. Purpose of meeting
3. Roster of attendance
4. Notice of Meeting or Agenda
5. Itemized receipt (original)

The cost of the meal or refreshment must not exceed \$18 per person and must be considered a working lunch that allows participants to remain at the training rather than leaving for a lunch break.

Social gatherings are not allowed.

Open Purchase Orders for business related meals and refreshments are not allowable.

### **Students**

Light refreshments/meals can be provided to students as long as the refreshment/meal does not exceed \$7 per student. For meals related to travel see Section B for more information. Meals provided to students on campus prior to going on a trip off campus, would be considered travel.

The following information must be attached as supporting documentation to the purchase order:

1. Agenda with the date of the event
2. Purpose of event
3. Roster of attendance
4. Notice of Meeting or Agenda
5. Itemized receipt (original)

## H.E.B. PURCHASES

(Use vendor number 0100516)

**The Texas Education Agency recommends school districts not to provide over-the-counter medications. No type of over the counter medication should be included on purchase orders or be paid from school activity funds.**

**\*NOTE:** If purchases are not on an item by item basis, a blanket purchase order is required for an estimated monthly amount. The purchase order will be good for one month.

### ***Procedures for H.E.B. Purchases:***

1. Follow the Purchase Requisition procedure for on-line entry instructions:
  - Enter one item on the requisition with the following information:
    - Quantity ordered
    - Unit price
    - Description

**Be sure to specify type of meeting (Ex: Parents Conference, Staff Development) and include the dates that the purchase order will be valid in the description field. For example, September 1, 2021 to September 30, 2021. Purchase orders must be closed out every month.**
  - Address must be changed to R1
2. Purchasing will review your requisition for approval and send the purchase order to your campus/department.
3. The HEB Sales and Use Tax Certificate of Exemption form must be completed and submitted to the cashier at time of check-out in order to eliminate sales tax.

This form is located at the HEB courtesy counter.

If taxes are added to the receipt, Accounting will reduce the taxes at the time of payment.

4. Select the items you wish to purchase and present them to a cashier. The cashier will then issue an itemized cash register receipt.

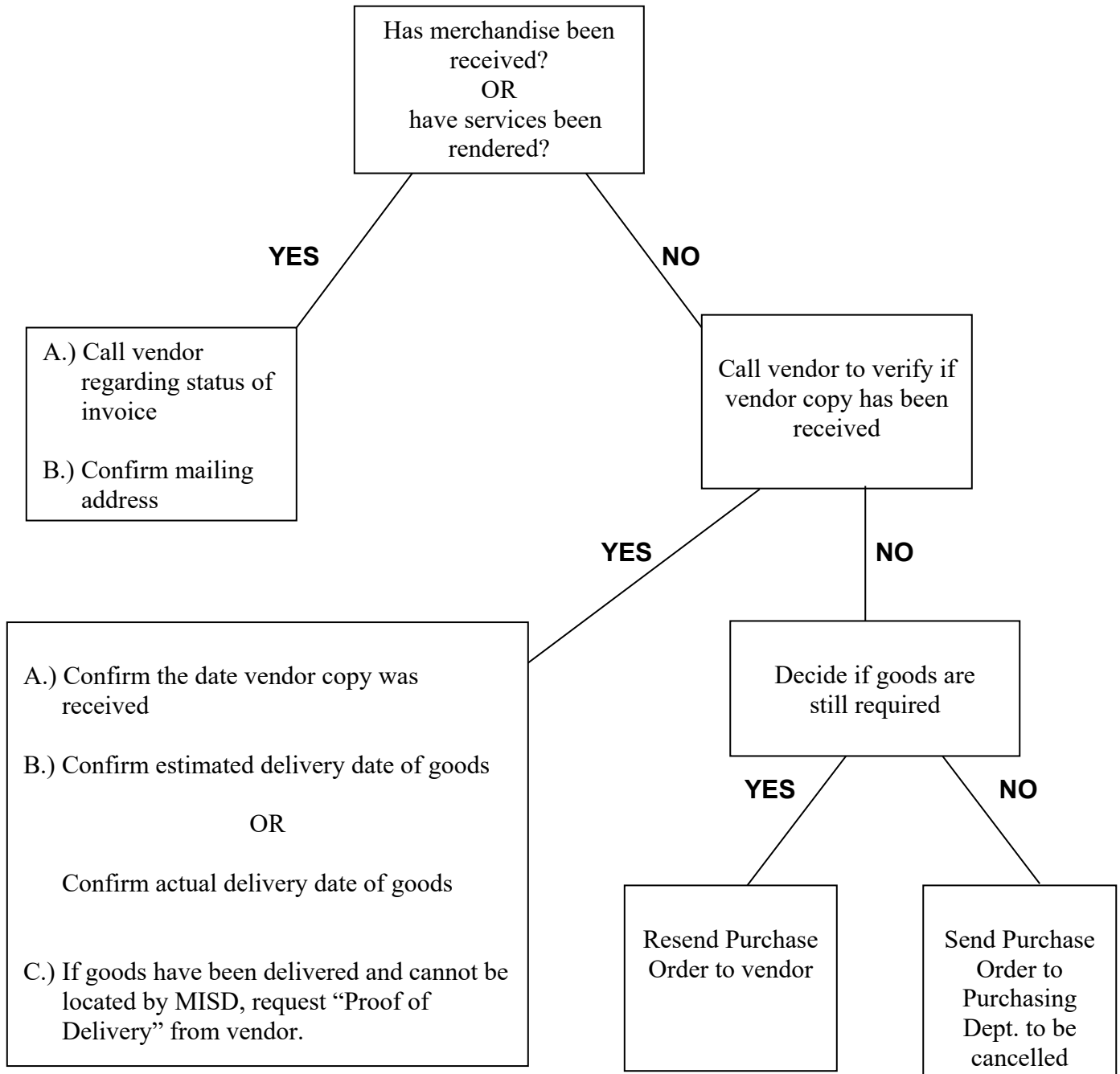
**H.E.B PURCHASES  
(Cont'd)**

- R*
5. Itemized receipts are required in order to process payment. If itemized receipts are not submitted to Accounting, payment must be made by the individual who purchased the goods.
  6. Attach the itemized cash register receipt to the purchase order status inquiry report. Submit for payment to your campus/department bookkeeper. Campus/department should submit all of the monthly invoices from H.E.B. to the Accounting Department no later than the 3rd of each month. For items purchased on a one time basis, paperwork should follow immediately.
  7. Each attachment sent to Accounting should have the Purchase Order Status Inquiry followed by the receipt. There should not be multiple receipts attached to one Purchase Order Status Inquiry. For example, if you have one Purchase Order for the month of April but 3 receipts, you would send three attachments to Accounting (PO followed by the receipt for each attachment).
  8. H.E.B. provides thermal paper receipts and the ink fades with time. Therefore, a copy of the itemized cash register receipt is required to be submitted with the purchase order. Do not tape the original receipts on the page with the copy of the receipts. Tape the originals on a separate sheet of paper.  
  
**Note:** Do not tape invoices on sides. The tape should be at the top and bottom to avoid items from fading away.
  9. H.E.B. charges \$5.00 for a copy of the proof of purchase. If a copy is required for payment purposes, the campus/department fund or individual will be assessed this fee.
  10. When paying for a student's prescription (RX), indicate purchase order number, voucher number or the Campus/Department that authorized the purchase.
  11. Use object code 6499 for all food/refreshment items and 6399 for all non-food items (plates, napkins, etc).

### OUTSTANDING PURCHASE ORDER FLOW CHART

Purchase orders, which are outstanding for more than 30 days, should be researched by the campus/department.

This flow chart indicates the steps that should be taken by the campus/department when the purchase order remains outstanding.





## REQUEST FOR ACCOUNT NUMBER CHANGE

1. If an account number must be changed on a purchase order that has not been paid, notify the Purchasing Department for procedures.
2. If an account number must be changed on a purchase order after payment has been made, submit a memo referencing the vendor name, purchase order number, amount paid, incorrect account number, and correct account number to Accounting. The memo must be signed by the Principal/Director. Accounting will process the correction.

*R***YEAR END PURCHASE ORDER INSTRUCTIONS**

1. Accounting will run an Encumbrance report for each Department/Campus and send to the Department/Campus Bookkeeper/Secretary.
2. The Bookkeeper/Secretary researches each PO and determines if the PO is to be carried forward, cancelled or pending to be paid.
3. Bookkeeper/Secretary will write next to the Purchase Order on the report "Carry Forward" for all those that need to be carried forward. Sign and date on the top of the report and submit back to the Accounting Clerk that emailed the report.
4. For Purchase orders that must be cancelled, contact Purchasing by May 18<sup>th</sup> on procedures to cancel the PO and cancel with the vendor.
5. Purchase orders that must be paid should be submitted to Accounting by June 14<sup>th</sup>.
  - A. The date in which items are received and services rendered determine which budget year expenses may be paid from.
  - B. Items received and services rendered through June 30, are required to be paid from the budget ending June 30, including grants.
  - C. If a purchase order does not exist for expenses incurred through June 30, generate a purchase order or contact Purchasing for directives in processing payment.
  - D. If a purchase order cannot be generated because an account is overdrawn, amend immediately so that a purchase order can be generated. If the purchase order cannot be generated, contact Accounting for directives in processing payment.
6. Purchase orders generated during the current fiscal year which will have goods received or services rendered after June 30, will be carried forward and expenses paid from the new budget.
7. Process all outstanding travel forms for travel incurred as of June 30, 2022. These expenses are required to be paid from the budget ending June 30, 2022.

## SUMMER SCHOOL

### CHANGE FUNDS

1. Petty cash needs to be requested in advance and coordinated through the Accounting Department. A check will be issued for this purpose using the following account number:

For High School      199 A 00 1102 00 699 0 00 0 00                      \$1,500.00

2. Do not deposit petty cash funds with the daily tuition deposits. Prepare a separate deposit slip and identify it as a petty cash funds deposit.
3. Do not use petty cash funds or tuition funds for other purposes such as refunds.

### RECEIPTS

1. Tamper proof plastic bags will be provided for the summer school campus. On the bag, identify the contact person and phone number.

Tuition collected should be stored in the tamper proof bag and placed in a secured area restricted to authorized personnel only.

2. Pre-numbered receipt books are required and are purchased through warehouse using account 199 E 23 6399 HS 699 0 99 0 00.

Indicate on the receipt which summer school session the payment is for. If payment is received for two summer sessions, issue two separate receipts one for each session.

3. Personal checks are not accepted as payment for tuition.
4. Cash, Cashier's Checks, Money Orders and Credit Cards are accepted by M.I.S.D. The Cashier's Check or Money Order should be made payable to McAllen I.S.D. and the student's name should be referenced.
5. Receipts are required for **all** waiver and cash/cashier's check/money order tuition payments.
6. The white copy of the receipt is issued to the payee.  
The yellow and green copies of the receipt remain attached to the receipt book.

## Summer School (Cont'd)

### DEPOSITS

1. Cashier's Checks and Money Orders must be endorsed on the back with the McAllen I.S.D. endorsement stamp.

2. Generate a calculator tape for the sum of the checks to be deposited.

Submit the tape, checks and the deposit slip to the bank.

Attach a copy of the tape to the yellow deposit slip.

3. Identify receipt sequence on the front side of the deposit slip.

For example: Receipt # \_\_\_\_\_ to Receipt # \_\_\_\_\_  
Book: # \_\_\_\_\_ Summer Session # \_\_\_\_\_

4. The white and yellow deposit slips are placed in the tamper proof bag and sent to the bank.

The pink deposit slip stays attached to the deposit book.

The bank will keep the white deposit slip.

The bank will return the yellow validated deposit slips in an envelope to the campus the following business day.

Submit validated deposit slips to the Accounting Department (yellow copy).

5. Courier Service is provided by the MISD Police Department and is available to all campuses that handle cash.

Deposits are required to be made on a daily basis.

Deposits will be picked up at approximately 11:30 a.m.

If there is a problem with the courier service, please contact Mr. Jose Silva at 928-8990.

## Summer School (Cont'd)

### REFUNDS

1. Summer school refunds to be issued, must be done in a timely manner.

Deadline for submitting refunds are as follows:

- Summer Session I Deadline: June 14<sup>th</sup>, 2022
- Summer Session II Deadline: July 26<sup>th</sup>, 2022

2. Refunds must be processed through a Purchase Order.

The following is required in order to process refunds:

- The Vendor Master Form in the name of the Parent including the address
- The Vendor Master Form must be approved by the Summer School Principal
- The Vendor Master Form must be submitted to Purchasing
- Purchasing will assign the vendor number
- A purchase requisition must be generated for the refund
- Purchasing will print the Purchase Order
- The Refund Request Form must be attached to the Purchase Order for payment processing
- A copy of the receipt must be attached to the Refund Request Form
- All refunds will be mailed by the Accounting Department

3. The following account number should be used on the purchase order:

For High School                      199 R 00 5739 HS 699 0 00 0 00

Access to the above refund account numbers must be coordinated through the Business Office at 618-6016.

**Summer School  
(Cont'd)****CLOSE-OUT**

1. A completed enrollment form will be required to be submitted to the Accounting Department by the end of the summer school program.
2. Return receipt books, deposit books, credit card machines and endorsement stamps back to the Accounting Dept. by July 26<sup>th</sup>, 2022.
3. A tabulation sheet must be submitted per receipt book. Refer to reconciliation procedures provided separately.
4. Submit a copy of the voucher payment billing to the Accounting department along with an internal transfer worksheet.

**SUMMER SCHOOL  
REFUND REQUEST  
FORM**

Student Name: \_\_\_\_\_

I.D#: \_\_\_\_\_ Grade \_\_\_\_\_

Phone #: \_\_\_\_\_

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

Parent's Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State \_\_\_\_\_ Zip Code \_\_\_\_\_

\*\*\*\*\*

Class \_\_\_\_\_ Semester \_\_\_ 1<sup>st</sup> \_\_\_ 2<sup>nd</sup>

Teacher \_\_\_\_\_ Room # \_\_\_\_\_

\*\*\*\*\*

Receipt # \_\_\_\_\_ Amount \_\_\_\_\_

Reason:  
\_\_\_\_\_  
\_\_\_\_\_

Approved       Denied

\_\_\_\_\_  
Summer School Principal

\_\_\_\_\_  
Date

R

## ALLOWABLE/UNALLOWABLE PURCHASES (not all inclusive)

Description	Campus Activity Funds (9XX)	Student Activity Funds (8XX)	General Fund (199)
Staff incentives not to exceed \$20	Allowed	Allowed	Allowed for specific departments and purposes (see page A-28 of Section A Accounting Manual)
Staff shirts not to exceed a total of \$50 for the year regardless of what account is paying for them	Allowed	Allowed	Not Allowed
Flowers for death or illness of an employee, student or immediate family member of an employee or student	Not Allowed	Allowed	Not Allowed
Student incentives (other than gift cards)	Allowed	Allowed	Allowed
Gift Cards for students	Not Allowed	Allowed*	Not Allowed
Gift Cards/certificates to employees	Not Allowed	Not Allowed	Not Allowed
Snacks/Meals for students	Allowed	Allowed	Allowed
Snacks/Meals for employees	Allowed for working lunches	Allowed	Allowed for working lunches
Snacks/Meals for parents and community members	Allowed for working lunches	Allowed	Allowed for working lunches
Expenses and purchases related to sales of items for fund-raising activities	Allowed	Allowed	Not Allowed
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags	Allowed	Allowed	Allowed
Employee Stipends (only if approved by HR)	Allowed	Not Allowed	Allowed
Cash/Check to students (Other than refunds or scholarships)	Not Allowed	Not Allowed	Not Allowed
Scholarships to students for expenses at an accredited educational institution	Allowed	Allowed	Not Allowed
HEB curbside pickup fee	Allowed	Allowed	Allowed

**\*All gift cards purchased out of the student activity funds (8xx) must be from a department store and cannot be a visa, master card, or other type of cash equivalent gift card.**



**ALLOWABLE/UNALLOWABLE PURCHASES (not all inclusive)**

<b>Description</b>	<b>Campus Activity Funds (9XX)</b>	<b>Student Activity Funds (8XX)</b>	<b>General Fund (199)</b>
Instructional supplies	Allowed	Allowed	Allowed
Consumable lounge items such as coffee, creamer, sugar, Culligan water	Allowed	Not Allowed	Allowed
Large consumable lounge items such as microwave, refrigerator and coffee pot	Allowed	Not Allowed	Not Allowed
Letterman/Award Jackets	Allowed	Allowed	Not Allowed
Field trip admission fees	Allowed	Allowed	Allowed
Travel for staff with <b>no</b> students	Allowed	Not Allowed	Allowed
Loans to employees, parents, or students for any reason	Not Allowed	Not Allowed	Not Allowed
Donations to individual members	Not Allowed	Not Allowed	Not Allowed
Institutional membership for employees in educational organizations (the membership stays with the district)	Allowed	Not Allowed	Allowed
Organization or Institutional membership for students. However, if an individual membership is only available and is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity	Allowed	Allowed	Allowed for new clubs
Replacement or repair of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school or district function	Not Allowed	Not Allowed	Not Allowed
Payment of expenses for spouses or other non-employees	Not Allowed	Not Allowed	Not Allowed