

**Section A – General Information**

## General Information

Bank Depository Procedures	A - 2
Deposits	A - 3
Returned Check Procedures	A - 4
Bank Courier Service	A - 5
Petty Cash	A - 6
2018-2019 Check Writing Schedule	A - 10
Texas Sales and Use Tax Monthly Due Dates	A - 12
Texas Sales and Use Tax Workbook	A - 13
Donations	A - 14

## Services

Coding for Professional, Consultant and Contracted Services	A - 17
Employee or Contract Services	A - 18
Determining Worker Status Checklist	A - 19

## Vendors

Completion of Vendor Master Form	A - 20
----------------------------------	--------

## Processing

Accounts Payable Process	A - 21
Purchase Order Payment Processing	A - 22
Cash On Demand (Check) For Goods Delivered	A - 24
Partial Shipments	A - 25
Scholarships	A - 25
Staff Incentives	A - 25
Meal and Refreshment Purchases	A - 26
H.E.B. Purchases	A - 27
Outstanding Purchase Order Flow Chart	A - 29

## Procedures

Request for Account Number Change	A - 30
Year End Purchase Order Instructions	A - 31
Summer School	A - 32
Summer School Refund Request Form	A - 36

## BANK DEPOSITORY PROCEDURES

Frost Bank – McAllen ISD has extended its depository contract beginning July 1, 2017 through June 30, 2019. 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.
4. Deposit slip orders should be limited to the quantity required to carry the school through the end of the bank depository contract (06/30/19). 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:

Rick Ramirez ([rick.ramirez@frostbank.com](mailto:rick.ramirez@frostbank.com))

Bea Bodeau ([beatrice.bodeau@frostbank.com](mailto:beatrice.bodeau@frostbank.com))

## 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:

**R**

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:

**R**

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.

## 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 remit the following 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. Mail all documentation to the Hidalgo County District Attorney at:

Hidalgo County Courthouse-Check Dept.  
100 N. Closner  
Edinburg, TX 78539  
(956) 318-2310

6. Keep copies of all documentation submitted to the District Attorney.

## **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 2017-2018 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.

If there is a problem with the courier service, please contact Mr. Chris Esquivel 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 V0500016 (MISD-Petty Cash-Food Service) out of account number 101-00-1102-00-000-Y-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 submit to the bank in the plastic tamper proof bag along with a Frost Bank change order slip.
  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 V0500016 (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 2018-19 (June 19th, 2019).
- Returning petty cash
  1. Petty cash will need to 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 101-00-1102-00-000-Y-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 V0201300 (MISD-Petty Cash-Plant Operations) out of account number 199-00-1102-00-808-Y-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.
  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 V0201300 (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 2018-19 (June 19th, 2019).
- 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 199-00-1102-00-808-Y-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 Summer School (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 183-00-1102-00-000-Y-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.
  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 183-00-1102-00-000-Y-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 199-00-1102-00-699-Y-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.



**PETTY CASH  
(Cont'd)**

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 199-00-1102-00-699-Y-00-0-00.

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**2018-2019 CHECK WRITING SCHEDULE**

Listed below are the check issuance dates for the 2018-2019 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 ISSUANCE DATE**

Friday	5:00 P.M.	July	13
Thursday	5:00 P.M.	July	26
Tuesday	5:00 P.M.	August	7
Tuesday	5:00 P.M.	August	21
Tuesday	5:00 P.M.	September	4
Tuesday	5:00 P.M.	September	18
Tuesday	5:00 P.M.	October	2
Tuesday	5:00 P.M.	October	16
Tuesday	5:00 P.M.	October	30
Thursday	5:00 P.M.	November	8
Tuesday	5:00 P.M.	November	27
Tuesday	5:00 P.M.	December	11
Tuesday	5:00 P.M.	January	8
Tuesday	5:00 P.M.	January	22
Tuesday	5:00 P.M.	February	5
Tuesday	5:00 P.M.	February	19
Thursday	5:00 P.M.	February	28
Tuesday	5:00 P.M.	March	19

July	18	Wednesday
August	1	Wednesday
August	15	Wednesday
August	29	Wednesday
September	12	Wednesday
September	26	Wednesday
October	11	Thursday
October	24	Wednesday
November	7	Wednesday
November	15	Thursday
December	5	Wednesday
December	19	Wednesday
January	16	Wednesday
January	30	Wednesday
February	13	Wednesday
February	27	Wednesday
March	7	Thursday
March	27	Wednesday

**2018-2019 CHECK WRITING SCHEDULE  
(Cont'd)**

<u>CUT OFF DATE</u>				<u>CHECK ISSUANCE DATE</u>		
Tuesday	5:00 P.M.	April	2	April	10	Wednesday
Tuesday	5:00 P.M.	April	16	April	24	Wednesday
Tuesday	5:00 P.M.	April	30	May	8	Wednesday
Tuesday	5:00 P.M.	May	14	May	22	Wednesday
Tuesday	5:00 P.M.	May	28	June	5	Wednesday
Tuesday	5:00 P.M.	June	11	June	19	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.

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### 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).

<u>Periods Covered</u>	<u>Report Due Date</u>
July 1 to July 31, 2018	August 10, 2018
August 1 to August 31, 2018	September 10, 2018
September 1 to September 30, 2018	October 10, 2018
October 1 to October 31, 2018	November 12, 2018
November 1 to November 30, 2018	December 10, 2018
December 1 to December 31, 2018	January 10, 2019
January 1 to January 31, 2019	February 11, 2019
February 1 to February 28, 2019	March 11, 2019
March 1 to March 31, 2019	April 10, 2019
April 1 to April 30, 2019	May 10, 2019
May 1 to May 31, 2019	June 10, 2019
June 1 to June 30, 2019	June 14, 2019

A copy of the workbook for the Texas Sales and Use Tax is on the following page and the excel format can be found on the SUNGARD Activity Fund Dashboard.

Submit the completed workbook and report (GL00060) to the Accounting Department for the appropriate month on or before the deadline (Example: workbook and report for month ending July 31, 2018 is due in the Accounting Office on or before August 10, 2018).



## DONATIONS

### 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.

### Administrative Procedures:

Administrative procedures allow Campus Principals/Administrators to accept gifts that are to be used for items beyond the basic needs of a campus/department that meet the CDC (Local) acceptance criteria. Donations greater than \$5,000 must be presented to the Board of Trustees for acknowledgement. These 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).

*R* 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 General Fund and only purchases that are considered allowable as per the District's policies and procedures can be bought with these donated funds. For example, staff incentives and gift cards would not be allowed to be purchased from the donated funds since these are unallowable purchases from District funds.

*R* 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* If the donated property relates to the Department of Technology, Instructional Technology, Facilities Maintenance and operations, Child Nutrition, Athletics or Fixed Assets, approval from the corresponding department is required on the Donation form prior to acceptance (Sections II-VII on Donation form). 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.

*R* Donations to the District that alter or modify District owned property or facilities must receive approval from the Superintendent or designee prior to acceptance (Section VIII on Donation form).

**DONATIONS**  
**(Cont'd)**

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 18<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.  
199-00-5744-**41-714**-Y-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 18<sup>th</sup> digit of the account number.  
199-**41**-6399-00-**714**-Y-99-**D**-00           +300.00  
199-**41**-6499-00-**714**-Y-99-**D**-00           +200.00
- C. Manual Budget Amendment required by Accounting/Business

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

### DONATION FORM INSTRUCTIONS

**1.Fill out Section I**  
Section I should be filled out entirely. List nonmonetary property such as computer equipment separately (i.e., by component such as printer, terminal, etc.). Show equipment manufacturer (Mfg.) and model number if applicable. If you received cash/check you can write "cash/check".

**2.Is the donation >\$5,000?**

Yes

No

**3.You must submit to the board for ACKNOWLEDGMENT (not approval). Continue to step 4.**

**Go to step 4**

**4.Does the property received or monetary donation relate to the Department of technology, Facilities Maintenance and Operations, Child Nutrition, Athletics, or Fixed Assets?**

Yes

No

**5.Get Sections II-VI signed as applicable. This must be done prior to accepting the donation**

**Go to step 6**

**6.Does the property alter or modify District owned property or facilities?**

Yes

No

**Section VIII  
Is signed  
By Superintendent  
Or designee Prior to accepting the donation as well as by Campus Principal/MISD Administrator receiving the donation**

**Section VIII  
Is signed  
By Campus Principal/MISD Administrator receiving the donation**



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

**R** **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 on SunGard System.</p> <p>c. The Secretary/Bookkeeper records the quantity of items received on SunGard system purchase order. Date received must be the date goods/services were received by MISD (not invoice date or date paperwork is completed)</p> <p>d. If the purchase order is complete the Secretary/Bookkeeper checks “completed” on the SunGard system purchase order.</p> <p>e. If the purchase order is not complete, contact vendor to resolve problem.</p> <p>f. Secretary/Bookkeeper indicates Partial payment by placing “P” or 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.</p>	Purchase Order Status Inquiry And Receiving Slip
2.	Vendor	a. Vendor mails invoice to Accounts Payable.	Invoice
3	Accounts Payable Clerk	<p>a. Accounts Payable clerk inputs the invoice on SunGard system.</p> <p>b. SunGard system matches receiving information to invoice information.</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

## PURCHASE ORDER PAYMENT PROCESSING

- R**
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.
- R**
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.)**
  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.**

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

**PURCHASE ORDER PAYMENT PROCESSING  
(Cont'd)**

9. Purchase Order Status Inquiry must be submitted timely to ensure vendor discounts are applied and to avoid penalties, interest and late charges.
10. 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.

11. 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.
12. 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

**R**

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 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 a purchase order needs to be closed, and has activity, please write cancel on the Purchase Order Status Inquiry, sign and date and forward to the Accounting Department.

If a purchase order needs to be closed, and does not have activity, please write cancel on the Purchase Order Status Inquiry, sign and date and forward to the Purchasing Department.

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## SCHOLARSHIPS

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

**R**

## STAFF INCENTIVES

Staff incentives are only allowed to be purchased by Human Resources, Community Information and Campuses.

Human Resources 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.

## MEAL AND REFRESHMENT PURCHASES

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.

## H.E.B. PURCHASES

(Use vendor number V0100516)

**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, 2018 to September 30, 2018. 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.

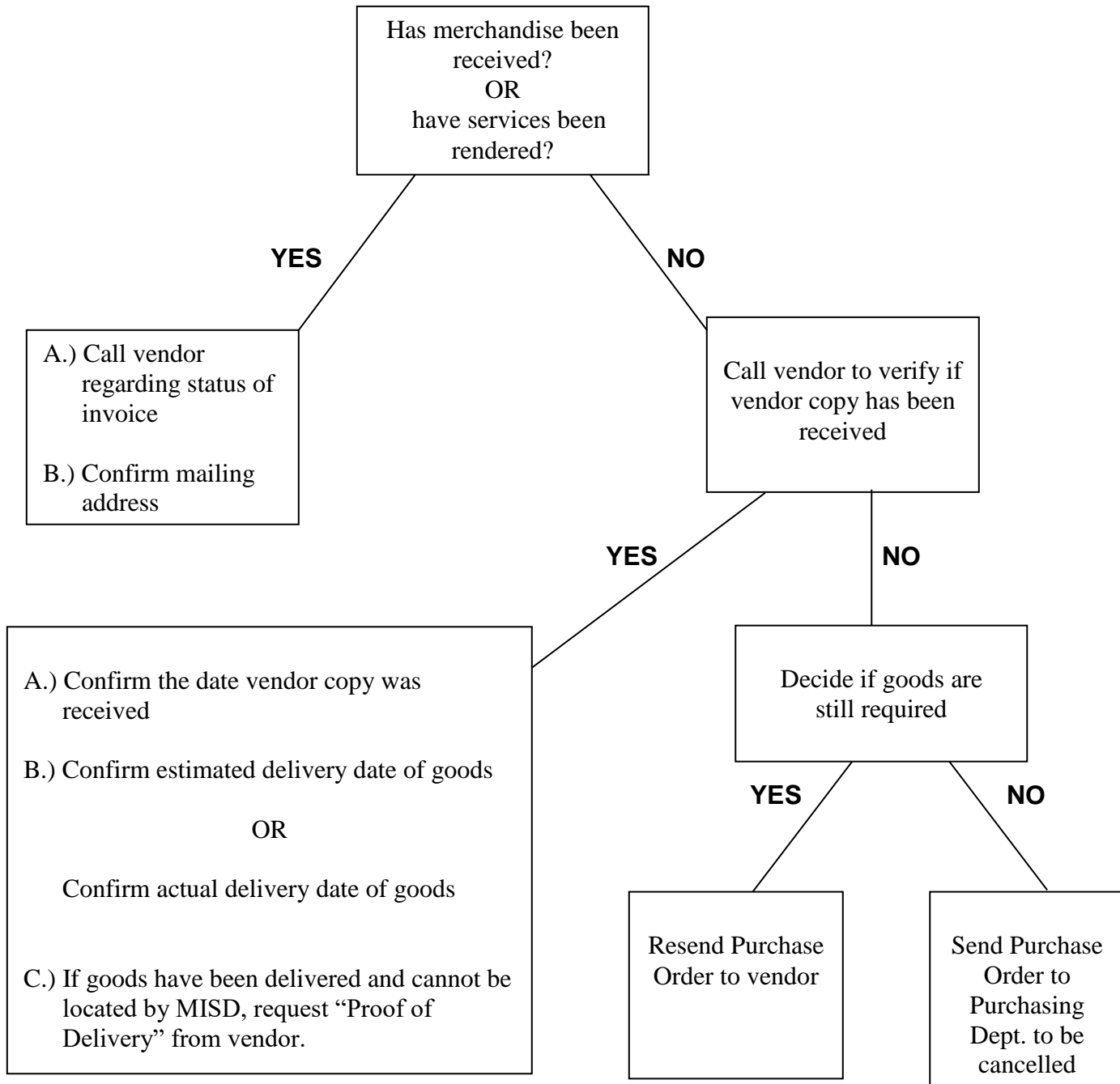
## H.E.B PURCHASES (Cont'd)

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. 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.
8. 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.
9. When paying for a student's prescription (RX), indicate purchase order number, voucher number or the Campus/Department that authorized the purchase.
10. 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, notify the Purchasing Department for procedures.
2. If an account number must be changed on a purchase order after payment has been made, type a memo referencing the vendor name, purchase order number, amount paid, incorrect account number, and correct account number to Accounting. Accounting will process the correction.

## YEAR END PURCHASE ORDER INSTRUCTIONS

1. Print the Open Purchase Order Report and follow up on all purchase orders.
  - A. Instructions on how to run this report are located in Section E.
2. Purchase orders (with payment activity) that must be cancelled should be submitted to Accounting by April 29<sup>th</sup>, and cancelled with the vendor. The purchase order should indicate “cancel” on the purchase order status inquiry and should be signed and dated.
3. Purchase orders that must be paid should be submitted to Accounting by April 29<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 Accounting 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.
4. 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.
  - A. Print “Carry-Forward” on the copy of the purchase order, **initial** and **date**.
  - B. Change fiscal year, if applicable, on the copy of the purchase order, **initial** and **date**.
  - C. Information must be submitted to the Accounting Dept. before the summer break.
5. Process all outstanding travel forms for travel incurred as of June 30, 2019. These expenses are required to be paid from the budget ending June 30, 2019.

**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	199-00-1102-00-699-Y-00-0-00	\$1,500.00
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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 199-23-6399-HS-699-Y-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. Chris Esquivel 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 11<sup>th</sup>, 2019
- Summer Session II Deadline: July 25<sup>th</sup>, 2019

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

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

For High School                      199-00-5739-HS-699-Y-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 25<sup>th</sup>, 2019.
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.

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**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