

Accounting/Purchasing Procedures

McKinney Independent School District
1 Duvall Street
McKinney, TX 75069



MISD exists to provide an excellent education for all

ACCOUNTING/PURCHASING PROCEDURES

Table of Contents

MISD CODE STRUCTURE	6
PROCUREMENT OVERVIEW	22
PURCHASE REQUISITIONS	22
ACCOUNT TRANSFER.....	25
ACTIVITY FUNDS	27
ADVANCE PAYMENT REQUIRED.....	30
AIRLINE RESERVATIONS	30
AMAZON	31
AMENDMENTS.....	31
BAD CHECKS	31
BEST BUY PROCEDURES.....	32
BEVERAGE PURCHASES	32
BINGO	32
BLANKET PURCHASE REQUISITIONS.....	33
BLUE REQUISITION FORMS.....	34
BOOK FAIRS	35
BOOSTER CLUBS OR ORGANIZATIONS	35
BOUNCE HOUSES/INFLATABLE SLIDES	36
BOXES AND BOOKS, INTERCAMPUS.....	37
BUDGET AMENDMENTS	38
CAMPUS FUND EXPENDITURES QUICK REFERENCE GUIDE	39
CASH COLLECTION.....	44
CATERING	44
CEILING TILE.....	44
CHARTERED TRANSPORTATION SERVICE.....	44
CLOTHING/SPIRIT SHIRT/EMPLOYEE AWARDS	44
COMPUTER HARDWARE & SOFTWARE	44
COMPUTER REPAIRS	44
CONSENT TO DRIVE.....	44

ACCOUNTING/PURCHASING PROCEDURES

CONSULTANT/CONTRACTED SERVICES	45
CONTROL PAY – PAYMENTS BY CREDIT CARD	47
COPY PAPER	47
COPIERS.....	48
CORRECTIONS TO CODING	48
CREDIT CARD PAYMENT - INVOICES / DIRECT PAYS	48
CREDIT CARDS.....	48
CREDIT CARDS - PROCEDURES	49
CROWD FUNDING	51
DAMAGES/SHORTAGES.....	51
DANCE/D.J.'S	51
DEPOSITS.....	51
DIRECT PAY REQUESTS	52
DIRECT PAY REQUESTS – PREPAID EXPENTIURES “1410”	55
DIRECT PAY REQUESTS - REFUNDS.....	56
DONATIONS / GIFTS.....	59
DUES	60
EQUIPMENT REPAIRS	60
EMERGENCY PROCUREMENTS.....	60
ESTIMATED PURCHASE ORDERS	61
FEDERAL FUND PURCHASE METHODS.....	62
FIELD TRIP EXPENSES.....	63
FILM PROCESSING	63
FREIGHT CHARGES	63
FOOD APPROVAL FORM.....	64
FUNDRAISERS	64
FURNITURE.....	65
GENERAL NOTES	66
GIFT CERTIFICATES	68
HOTEL RESERVATIONS	68
INTERNET PURCHASING / ONLINE PURCHASES	69
INVOICES	69

ACCOUNTING/PURCHASING PROCEDURES

JANITORIAL SUPPLIES.....	70
LIBRARY BOOKS	70
LIGHT BULBS	70
LOCAL RETAIL STORES	71
MAIL - POSTAGE METER	72
MAIL - INTERCAMPUS	73
MAINTENANCE AGREEMENT	74
MEALS	74
MEMBERSHIP DUES	75
MILEAGE.....	75
MONEY PROCESSING	77
MOVING BOXES AND TAPE.....	81
MOVING REQUESTS	81
NON-COMPETITIVE PURCHASES	82
NOTARY.....	83
NOTICE OF NON-COMPLIANCE WITH PURCHASING POLICY	83
PETTY CASH	84
PRINTING/PHOTOCOPYING/GRAPHIC DESIGN	87
PROFESSIONAL SERVICES	88
PROFIT LOSS FORM FOR ACTIVITY ACCOUNTS	89
PTA/PTO ORGANIZATIONS & BOOSTER CLUBS.....	90
PURCHASE ORDER - ACCOUNT DISTRIBUTION.....	91
PURCHASE ORDER – REVISIONS/CANCELLATIONS	91
PURCHASE ORDER - TYPES.....	92
RAFFLES/BINGO	93
RECORD RETENTION	93
REGISTRATIONS	93
REIMBURSEMENTS TO EMPLOYEES	93
REPAIRS.....	94
RETURNED CHECKS	95
RETURNS	95
SALES TAX EXEMPT FORM.....	96

ACCOUNTING/PURCHASING PROCEDURES

SCHOLARSHIPS.....	97
SENIOR CLASS ACTIVITY FUNDS	97
SHREDDING SERVICES	97
SOLE SOURCE PURCHASES.....	98
STUDENT TRIPS.....	98
SUBSCRIPTIONS	98
TECHNOLOGY – P.O. LIFE CYCLE.....	99
TECHNOLOGY – QUOTE/PURCHASES	100
TECHNOLOGY REPAIRS.....	100
TELEPHONES - CELLULAR.....	100
TRAINING CONTRACTS	100
TRANSPORTING STUDENTS-DRIVER INFORMATION	101
TRAVEL ADVANCES	108
UNAUTHORIZED PURCHASES.....	112
VEHICLE RENTALS.....	112
VENDING MACHINES.....	113
VENDORS.....	113
VENDOR REQUEST FORM	114
VENDOR REQUEST FORM – ATHLETIC PAY VOUCHER	115
VENDOR REQUEST FORM – EMPLOYEE REIMBURSEMENT	116

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

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

The coding structure as prescribed by the Texas Education Agency (TEA), is used by every school district in the state of Texas. The current 23-digit account code structure may look complicated, but it is actually broken down into eight segments that have separate and distinct purposes. Several segments of the code are mandated by TEA and several others are left up to the local district to do as they please. A breakdown of the code structure and a brief description of each component are listed below.

FUND

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

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

FUNCTION

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

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

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

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

OBJECT

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

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

SUB-OBJECT

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

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

ORGANIZATION CODE

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

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

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

PROGRAM CODE

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

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

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

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

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

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

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

FUND 100 GENERAL FUND

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

FUNDS 200/300/400 SPECIAL REVENUE

205 Head Start
 206 ESEA Title X Part C, Homeless Ed
 211 ESEA-Title IA Imp. Basic Program
 224 IDEA-B, Formula
 225 IDEA-B, Preschool
 226 IDEA-B, Discretionary/Residential
 240 Nat'l School B/Fast & Lunch Program
 244 Voc Ed, Carl Perkins
 255 ESEA Title II, Part A: Teach/Prin Training

263 Title III Part A, ELA & Lang Enhance
 268 Cares Grant 20/21
 272 MAC Medicaid Reimb Program
 277 Coronavirus Relief Fund CRF
 282 ESSER III 20/21 Fed Stimulus Fund
 284 IDEA-B Preschool ARRA
 285 Title I-A/D ARRA
 289 LEP Summer/Other Federal Funds
 385 SSVI Flow Thru Region 10
 392 Non-Educ Commt'y Based (NECBE)
 397 AP/IB Incentive Program
 410 Instructional Materials Allotment
 429 Read to Succeed-Lic /PreK/Misc
 461 Campus Activity Funds
 480 Club 360 After School Program
 481 Facility Maintenance/Replacement

500 DEBT SERVICE
 599 Interest & Bonded Debt
600 CAPITAL PROGRAMS
 613 Construction (191M) 5/14/2011
 614 Construction (220M) 5/7/2016
 615 Construction (275M) 5/1/2021

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

900 CAPITAL ASSETS
 910 General Capital Assets

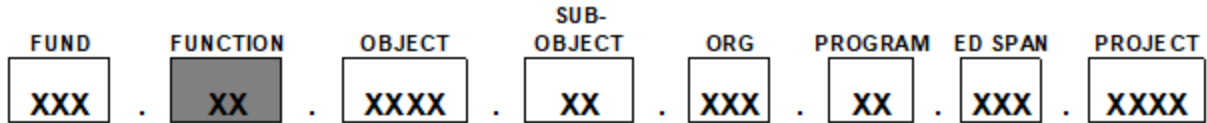
NOTE:

HOUSE BILL ALLOTMENT MOVED TO 199 WITH PIC 31
 Fund 397 Pgm Intent s/b 21 GT
 Org 006 Is In Fund 199 not 197

FUND

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE



FUNCTIONS

11	Instruction	38	Co-Curricular/Extra-Curricular
12	Instructional Resources & Media Services-Library	41	General Administration
13	Curriculum & Instructional Staff Development	51	Plant Maintenance & Operations
21	Instructional Leadership	52	Security & Monitoring Services
23	School Leadership	53	Data Processing Services
31	Guidance, Counseling & Evaluation	61	Community Services
32	Social Work Services	71	Debt Services
33	Health Services	81	Facilities Acquisition & Construction
34	Student Transportation (to/from school)	91	Contr Inst Svcs between State/Schools
35	Food Services	95	Payments to JJAEP Program
		99	Other Intergovernmental Charges

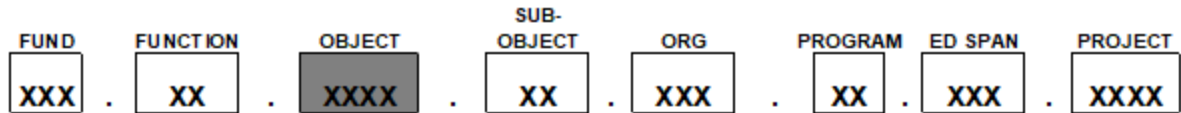
NOTE:

Funct 11/13/21 should not have org 700
21/41 Adm Cost Ratio

FUNCTION

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE



OBJECT CODES	DESCRIPTION
1000	ASSET S & OTHER DEBITS
1101	Petty Cash
1102	Investments
1110	Cash in Bank
1210	Property Taxes - current
1220	Property Taxes - delinquent
1230	Allowance for Uncollectible Taxes
1241	Due from State
1243	Due From Other Gov't/IRS
1250	Accrued Interest/Receivable
1260	Due To/Due From
1264	Due From Capital Projects
1290	Other Receivable
1300	Maint. Warehouse Clearing
1301	Utilities Clearing Account
1310	Warehouse Inventory (CDC)
1320	Maintenance Inventory
1410	Deferred Expend/Expenses
1411	Land Escrow Account
1610	Amt to be Provided /CAP Loan
1620	Amt to be Provided/Bond Prin Pmt
1630	Amt to be Provided/Lease Principal
1820	Restricted Investments

OBJECT CODES	DESCRIPTION
2000	LIABILITIES
2020	Control Pay Payable
2110	Accounts Payable
2122	Loans Payable Current Year
2151	Federal Income Tax Payable
2152	FICA Taxes Payable
2153	Group Health & Life Insurance
2154	Credit Union Payable
2155	Teacher Retirement
2158	Other Deductions Payable
2159	Other Deductions Payable
2160	Accrued Wages Payable
2171	Due to General Fund
2173	Due to Debt Service Fund
2181	Due to State
2190	Due to Student Groups
2191	Teacher Retirement Draft
2192	Special Student Activity
2193	Athletics Activity
2194	District-wide Fund Raiser
2195	Meadows Foundation Grant

2196	Employee Tech Purchase
2197	Special Ed Grant
2198	Pink Ribbon Club
2199	Campus Sunshine Funds
2200	Accrued Interest Payable
2210	Accrued Expenses Payable
2211	Retainage Payable
2310	Deferred Revenue
2311	Deferred Tax Payments
2312	Deferred Tuition-Students
2314	Deferred Revenue-Spec Proj
2315	Deferred Revenue-Spec Proj
2430	Accrued Int Payable (CAP)
2510	Bonds Payable
2520	Loans Payable (CAP)
2531	Leases Payable

OBJECT

ACCOUNTING/PURCHASING PROCEDURES

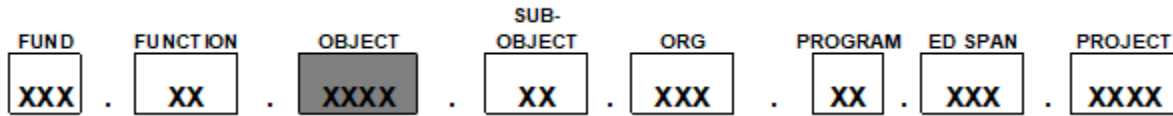
MISD CODE STRUCTURE

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

3000	FUND EQUITY & OTHER CREDITS	5819	MFS SPED Operations	6143	Workers Compensation		
3200	Net Invested in Capital Assets	5820	State Pgm Rev Distributed by TEA	6144	TRS On-Behalf Payments(5831)		
3300	Retained Earnings	5826	Pre Kindergarten Funding	6145	Unemployment Compensation		
3420	Reserve/Retirement of Debt	5829	Other State Revenues	6148	TRS Care/Above State Base Minimum		
3490	Reserve Activity Fund Balance	5831	TRS On-Behalf	6148	403B Administration Fee		
3510	Designated Fund Balance-Const.	5839	State Rev Other Than TEA				
3600	Fund Bal unreserved undesignated	5842	State Rev From Fiscal Agent	6200	Professional/Contracted Svc		
3810	Budget Fund Bal Unreserved	5921	Natl School Breakfast	6211	Legal Services		
		5922	Natl School Lunch Program	6212	Audit Services		
4000	Clearing Accounts	5923	USDA Donated Commodities	6213	Tax Appraisal/Collections		
4000	Gate Clearing Account	5929	Federal Revenues	6219	Contracted/Prof Services		
4001	Revenue/Clearing Account	5930	Federal Revenue Not TEA	6221	Staff Tuition-Higher Education		
4310	Reserve for Encumbrances	5931	School Health Related (SHARS)	6222	Student Tuition-Public Schools		
		5932	Medicaid Claiming Program (MAC)	6223	Student Tuition-Non-Public Sch		
5000	Revenue Control Accounts	5939	Summer Feeding Program	6224	Student Tuition Cr-Chapter 41		
5010	Estimated Revenue Control	6000	Expense Control Accounts	6239	Educational Service Center Svcs		
5020	Revenue Control Account	6010	Appropriations	6245	Contracted Repair of Vehicles		
5711	Taxes, Current Year	6020	Budgetary Fund Bal for Encu,	6247	Contract Svcs Bldg/Grounds		
5712	Taxes, Prior Year			6249	Contracted Maint & Repair		
5716	Rollback Taxes	6100	PAYROLL COSTS	6255	Utilities: Water/Sewer/Trash		
5719	Penalties, Interest & Other	6112	Substitute Salary - Professional	6256	Utilities: Telephone/Telecomm.		
5735	Student Tuition - Regular	6117	Other Payroll Payments	6257	Utilities: Electricity		
5738	Revenue Club 360	6117	01 Tutorial	6258	Utilities: Gas-Heating/Cooling		
5738	Summer-Saturday School	6118	Stipends	6259	Utilities: Food Service		
5739	Other Tuition	6119	Professional Salaries	6269	Rentals: Operating Leases		
5740	Princeton Land detachment	6121	Extra Duty/Overtime - Support	6291	Consulting Services (Best Practice)		
5742	Interest Income/Investments	6121	50 Stipends - Support	6295	Police		
5743	Rental of Facilities	6121	99 Overtime - Support-Budget	6296	Officials Sporting Events		
5744	Gifts & Bequests	6122	Substitute Salary-Support	6297	Non Employee Game workers		
5745	Insurance Recovery	6126	Part-time Employees	6299	Misc Contracted Services		
5749	Miscellaneous Revenue	6129	Support Personnel Salary				
5751	Food Service Revenue	6131	Buy Out	Note:	Note:		
5752	Athletics Revenue	6134	Retirement Increments/TERP	ONLY \$900 REVENUE	6121.00 Overtime Charged		
5769	Misc Rev Intermediate Sources	6139	Employee Allowances	REPORTED TO TR \$	6121.99 Overtime Budgeted		
5811	Per Capita Available Funds	6141	Social Security & Medicare Taxes	TEA Funds recd 45% Sept	6121.50 Stipends-Para b/Charged		
5812	Foundation Entitlements	6142	Group Hospitalization	35% Oct and 20% August			
5819	Other Foundation Revenue			6211 CAN ONLY BE USED WITH 41/81/92 FUNCTIONS			

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE



<p>6300 SUPPLIES & MATERIALS</p> <p>6311 Gas & Other Fuels/Vehicles</p> <p>6315 Custodial Supplies</p> <p>6316 Building Supplies</p> <p>6317 Grounds Supplies</p> <p>6318 Maintenance Uniforms</p> <p>6319 Maintenance & Operations Supplies</p> <p>6321 Textbooks</p> <p>6329 Reading Materials/Library Books</p> <p>6339 Testing Materials</p> <p>6341 Food Expenses (Food Service Only)</p> <p>6344 USDA Donated Commodities</p> <p>6349 Food Service Supplies</p> <p>6395 Computer Equipment & Supplies</p> <p>6396 AV/Photo Equipment & Supplies</p> <p>6397 Furniture & Equipment</p> <p>6399 General Supplies</p> <p>6400 OTHER OPERATING COSTS</p> <p>6411 Employee Travel & Subsistence</p> <p>6412 Student Travel & Subsistence</p> <p>6413 Non-employee Stipends</p> <p>6419 Non-employee Travel</p> <p>6429 Insurance & Bonding Costs</p> <p>6439 Election Costs</p> <p>6491 Statutorily Req. Public Notices</p> <p>6494 Reclassified Transportation Costs</p> <p>6495 Dues (Memberships in Organizations)</p> <p>6499 Miscellaneous Operating Costs</p>	<p>6500 DEBT SERVICE</p> <p>6511 Bond Principal</p> <p>6519 Debt Principal</p> <p>6521 Interest on Bonds</p> <p>6599 Other Debt Service Fees</p> <p>6600 CAPITAL OUTLAY - LAND, BUILDING/EQUIPMENT</p> <p>6619 Land Purchase</p> <p>6624 Architectural Services</p> <p>6629 Building Purchase, Construction or Improvements</p> <p>6630 District-wide Technology</p> <p>6631 Vehicles (5000 or more)</p> <p>6639 Furniture & Equipment+5000</p> <p>6659 Capital Lease: Furn/Equip/Software</p> <p>7000/8000 OTHER RESOURCE USES</p> <p>7020 Other Resources/Revenues</p> <p>7911 Sale of Bonds</p> <p>7912 Sale of Real/Personal Property</p> <p>7915 Operating Transfers In</p> <p>7916 Prem/Disc On Bonds</p> <p>7919 Extraordinary/Items-Other resources</p> <p>7995 Loan Proceeds</p> <p>7989 Other Non-Operating Revenue</p> <p>8911 Operating Transfers Out</p> <p>8913 Extraordinary/Items-Other uses</p> <p>8949 Other Uses</p> <p>8989 Non-Operating Expenses</p> <p>8999 Transfer Out</p>	<p>NOTE:</p> <p>1.45 % MEDICARE TAX 6141</p> <p>.0041101 WORKERS COMP 6143</p> <p>7.45% TRS 6146 +1% if Feds</p> <p>Health Ins: \$3672 Ea</p> <p>12.6329.12 Library PPA</p> <p><u>use 6339 with function 11/31/61 ONLY</u></p>
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ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

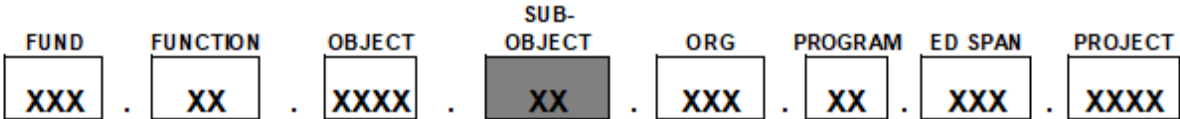
SUB-OBJECT CODES

00	Generic	20	Drama/Theatre	40	Boys Basketball/Orchestra
01	Tutorial	21	Science/Forensic	41	Girls Basketball/Graduation
02	At-Risk Program/Curr Adv Acadm	22	Art	42	PEP Program
03	Drug Abuse/Student Support	23	Physical Education	43	TAPP
04	Whiz Kids/Accountability	24	Health/Anatomy&Physiology AP	44	Boys Track/ROTC
05	Textbook Replace/Content Spec	25	Staff Development	45	Girls Track
06	Yearbook Production	26	Study Skills/Mentoring	46	Volleyball/Principles of Technology
07	Dance	27	Business Ed/Comm/IAVID	47	Tennis/Transportation/Dist/Logistics
08	Newspaper	28	Economics/Finance Cluster	48	Baseball/UIL
09	PAWS Program	29	Computer Literacy	49	Boys Golf/E High
10	Incentive	30	Enterprise/Natl AP Art	50	Stipends - Paras
11	English/Transition Svs	31	Pre-Kindergarten/Early Hdstart	51	Advanced GT
12	Band/Library PPA	32	ESL Foundation/Bilingual	52	Advanced Placement
13	Journals/m	33	Kindergarten	53	Advanced English
14	Leadership/PDL/PBIS	34	Grade 1	54	Advanced Art
15	Reading	35	Grade 2	55	Advanced Computer
16	Foreign Languages/Lote	36	Grade 3	56	Advanced Foreign Lang.
17	Music/Orchestra/Choir	37	Grade 4	57	Advanced Sci/Animal Science/Biology
18	Social Studies	38	Grade 5	58	Advanced Social Studies
19	Math	39	Football/All grade levels K-5	59	Adv Math/ACAD Decathlon/Eng/Math

SUB-OBJECT

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE



SUB-OBJECT CODES (cont'd)

60	Video Production/Broadcasting	82	Homebound/Poster Board
61	Sports Medicine	83	Girls Golf/OR Criminal Justice
62	Visual Media	84	Boys Soccer/Copy Paper
63	Creative World Literature/TAPE	85	Girls Soccer/Postage
64	Pep Squad	86	Swimming/Drafting Mechanical
65	Drill Team	87	Softball/Cosmetology
66	ISS /JV Cheerleaders/SPED	88	Boys Cross Country/Bldg Trades/CO
67	Power Lifting/Hospitality-Tourism Cluster	89	Robotics/Wrestling/CAD
68	Agricultural Science/Strength & Cord /Com. Garden	90	Girls Cross Country/Marketing
69	Cheerleaders	91	Human Services/Water Polo
70	Vocational	92	Engineer Tech
71	Family Life Skills	93	Business Ed
72	Special Education	94	Architecture/Construction
73	Debate/Speech/Public Spkg	95	Information Technology/Grant Writer/Community Affairs
74	Dyslexia	96	Education & Training/Leader in Me
75	Central Administration	97	HST or Medical Tech/Dep bymnet/Laptops
76	Grade 6 Team A	98	Central Administration
77	Grade 6 Team B	99	Central Administration
78	Grade 7 Team A		
79	Grade 7 Team B		
80	Grade 8 Team A/Reading 180/Philosophy		
81	Grade 8 Team B/Computer Repair		

Note:

6121.00	Overtime Charged
6121.99	Overtime Budgeted
6121.50	Stipends-Para Budgeted/Charged

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

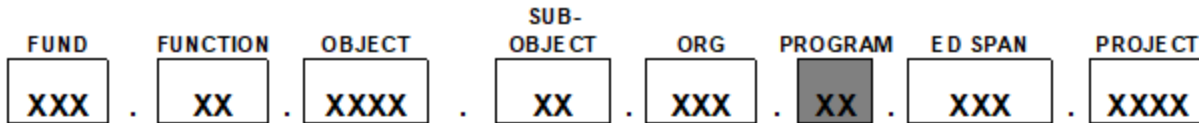
ORGANIZATIONS

002	McKinney High School 86/87 new	116	Wolford Elementary 2000	729	Budget/Cash/Data Mgmt
003	LINC Center Closed 10/11	117	McNeil Elementary 2001	730	Purchasing
004	McKinney North HS 2000	118	Malvern Elementary 2001	732	Data Processing-Technology
005	Serenity High 1999	119	Vega Elementary 2002	833	ASG Group
006	Co. Juvenile Justice Center (CRC)	120	Bennett Elementary 2002	850	Vocational
007	McKinney Boyd High School 06	121	Minshev Elementary 2004	870	Greer Annex
041	Faubion Middle School 1958	122	Wilmeth Elementary 2005	872	Special Education
043	Dowell Middle School 1995	123	McGowen Elementary 07/08	874	Fine Arts
044	Johnson Middle School 2000	124	Press Elementary 07/08	875	Curriculum & Instruction
045	Evans Middle School 2004	125	Laws on Early Childhood 09/10	876	Elementary Ed
046	Cockrill Middle School 08/09	126	McClure Elementary 10/11	877	Secondary Ed
102	Finch Elementary 1937	127	Elem #22	910	Athletic Administration
104	Webb Elementary 1953	197	Juvenile Jail Justice Program	911	Community Event Cntr/Stadium
105	Burks Elementary 1953	699	Summer School	925	Facilities & Operations
107	Caldwell Elementary 1960	701	Superintendent's Office	955	Nutrition Services
108	Valley Creek Elementary 1991	702	Board of Trustees	958	Transportation Facility
109	Glen Oaks Elementary 1993	710	Internal Audit	959	Safety/Security/Transport.
111	Slaughter Elementary 1995	720	Stu Act/Health/Safety&Security	960	Maintenance & Grounds
112	Johnson Elementary 1997	724	Communications	961	Custodial Services
113	Eddins Elementary 1998	726	HR/Personnel	965	Energy Management
114	DAEP 1988	727	Accounts Payable (AP)	966	Central Distribution Center
115	Walker Elementary 2000	728	BSG/Payroll	999	General Administration

ORGANIZATIONS

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE



PROGRAM INTENT

-
- 11 Basic Educational Services
 - 21 Gifted and Talented
 - 22 Career & Technical(CATE)
 - 23 Special Education
 - 24 Accelerated Education (Comp)
 - 25 Bilingual/Special Languages
 - 26 Nondisciplinary AEP-Basic
 - 27 Nondisciplinary AEP-Supp.
 - 28 Disciplinary AEP-Basic
 - 29 Disciplinary AEP-Supplemental
 - 30 Title I (Schoolwide)
 - 31 HB1 High School Allotment
 - 32 Prekindergarten (PreK)
 - 33 Prekindergarten Special Ed
 - 34 Prekindergarten Comp Ed
 - 35 Prekindergarten Bilingual Ed
 - 36 Early Education Allotment
 - 37 Dyslexia or Related Disorders
 - 38 College, Career, or Military Readiness
 - 43 Dyslexia- Special Education
 - 91 Athletics & Related Activity
 - 99 Undistributed

PROGRAM INTENT

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

EDUCATIONAL SPAN

000	None	024	HVAC Repair	051	Johnson Elem Refresh
001	Fed Fiscal Yr/Ath Capil Proj	025	Lions Field Upgrade Project	052	Caldwell
002	Capital Outlay Projects	026	Maintenance Bldg 2016 Bond	090	Priority #1 Technolgoj Proj
003	Valley Ck Renovations 2016B	027	Central District Stadium	091	Priority #2 Technolgoj Proj
004	Faubion Renovation 97 Bond	028	Softball Field Project	092	2021 Inclement Weather
007	MNHS Phase II	029	Vega Elem (Old Celina Road)	093	MHS/MNHS/Boyd Renovations
008	MHS/JV Football Stadium	030	Transportation Facility	094	Bilingual Library Bks Slaughter
009	Burks/Finch w/Gym Renov.	031	Bennett Elem (Coronado Site)	095	Capital Improvement Projects
010	MHS Tennis Courts	032	Minshew Elementary	096	MHS Renovations
011	Misc/Caldwell/Finch/Faubion	033	Wilmett Elementary	097	Track Repairs Dowell/SJMS
012	Multi-Purpose Facility	034	Stadium Renovation	098	Portable Buildings
013	Glen Oaks Renovations 16B	035	McGowen #18 07 opens	099	Technology Bond Projects
014	SOAR Project Renovations	036	Press #19 07 opens	100	McKinney Classic
015	Walker (Hidden Creek)	037	Cockrill MS #5 opens 08	101	MBHS Exp, STEM, CTE & FA
016	Woford (Berkshire South)	038	Lawson Earlyhood #20 opens 09	102	SJMS 1500 Expansion & FA
017	McNeil (720/Hardin)	039	McClure El #21 opens 10	103	Playground Refresh
018	Malvern Elem (Eldorado)	040	Phase II Boyd HS/Renovations	104	Webb Renovation
019	Johnson Middle School	041	Elem #22	105	Slaughter Renovation
020	Evans Middle School	042	Stadium #2 2016 Bond	106	Finch Renovation
021	Boyd High School	043	Dowell Renovations	107	Burks Renovation
022	Faubion Dressing Rooms	050	Eddins Refresh	108	Buses
023	Roof Replacement Project				

Only Const/Fed Funds use Ed Spans#
All other Funds use 000 Ed Span

EDUCATIONAL SPAN

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

PROJECT CODE

0001	Board of Trustees	0436	Middle School Summer School	0800	Business-BSG
0010	Internal Auditor	0450	Secondary Adm (ASG)	0810	Accounting
0100	Superintendent	0455	Student Development	0820	Purchasing
0110	Partners In Education	0460	PEP/Life Skills	0830	Payroll
0120	Stu Act/Health/Safety/Security	0465	Health Services	0840	Data Management
0200	Human Resources	0470	Social Services/Truancy	0850	Budget
0210	Mentor Program	0475	Career Technology Edu CTE	0860	Benefits
0220	Masters Program	0480	Textbooks	0870	CDC
0300	Support Services	0490	Bilingual/ESL	0880	Food Services
0305	Construction	0500	Technology	0900	Communications
0310	Maintenance/Grounds	0510	Instructional Technology	0910	MET
0315	Energy	0600	Special Populations	0920	Child Care
0320	Leasing	0610	At Risk/504	0930	Club 360
0330	Transportation	0620	Dyslexia	0940	Little Messages/96 SO/MDO-SO 02
0335	Safety	0630	Special Education	0950	Community Events
0340	Security	0700	Fine Arts Department	<u>PPA</u>	<u>CAMPUS ALLOTMENTS</u>
0345	Special Projects	0710	Band Fine Arts	1002	McKinney HS PPA
0400	Curriculum & Instruction	0720	Choir Fine Arts	1003	Linc PPA
0410	Elementary Education	0730	Drama/Theatre Fine Arts	1004	McKinney North HS PPA
0415	Elementary Summer School	0740	Art-Fine Arts	1005	Serenity HS PPA
0420	Compliance & Standards	0750	Orchestra-Fine Arts	1006	CRC PPA
0430	Secondary Education	0760	Drill Team-Fine Arts	1007	McKinney Boyd HS PPA
0435	Secondary Summer School	0770	Cheerleaders/UIL-Fine Arts	1041	Faubion MS PPA

PROJECT CODE

ACCOUNTING/PURCHASING PROCEDURES

MISD CODE STRUCTURE

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

			1125 Lawson Early Childhood				
1043	Dowell MS PPA		1126 McClure Elementary PPA				
1044	Johnson MS PPA		1127 Elem #22 Tmbr Crk Exprs		5004	McKinney North HS Act	
1045	Evans MS PPA		1197 JJAEP/CRC PPA Fund 197		5005	Serenity HS Activity	
1046	Cockrill MS PPA				5008	CCRDC Activity	
1102	Finch Elementary PPA		<u>CAMPUS PERSONNEL</u>		5007	McKinney Boyd HS Act	
1104	Webb Elementary PPA		1200 Elementary Administration		5041	Faubion MS Activity	
1105	Burks Elementary PPA		1205 Elementary Instruction		5043	Dowell MS Activity	
1107	Caldwell Elementary PPA		1210 Elementary SPED		5044	Johnson MS Activity	
1108	Valley Creek Elementary PPA		1215 Middle Sch Administration		5045	Evans MS Activity	
1109	Glen Oaks Elementary PPA		1220 Middle Sch Instruction		5046	Cockrill MS Activity	
1111	Slaughter Elementary PPA		1225 Middle School SPED		5102	Finch Elem Activity	
1112	Johnson Elementary PPA		1230 High School Adm		5104	Webb Elem Activity	
1113	Eddins Elementary PPA		1235 High School Instruction		5105	Burks Elem Activity	
1114	DAEP PPA		1240 High School SPED		5107	Caldwell Elem Activity	
1115	Walker Elementary PPA		1245 LINC/DAEP/JJAEP Adm		5108	Valley Creek Elem Act	
1116	Wolford Elementary PPA		1250 LINC/DAEP/JJAEP Inst		5109	Glen Oaks Elem Act	
1117	McNeil Elementary PPA		1255 LINC/DAEP/JJAEP SPED		5111	Slaughter Elem Act	
1118	Malvern Elementary PPA				5112	Johnson Elem Act	
1119	Vega Elementary PPA		1300 Athletics		5113	Eddins Elem Activity	
1120	Bennett Elementary PPA		1400 Specific Programs		5114	DAEP	
1121	Mirshew Elementary PPA				5115	Walker Elem Activity	
1122	Wilmeth Elementary PPA		<u>461 ACTIVITY FUNDS</u>		5116	Wolford Elem Activity	
1123	McGowen Elementary PPA		5002 McKinney HS Activity		5117	McNeil Elem Activity	
1124	Press Elementary PPA		5003 LINC Center Activity		5118	Malvern Elem Activity	

PROJECT CODE

ACCOUNTING/PURCHASING PROCEDURES

PROCUREMENT OVERVIEW

BLUE REQUISITION FORMS

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

- | | |
|---|---|
| <input type="checkbox"/> Date | <input type="checkbox"/> Quantity |
| <input type="checkbox"/> Campus/Department | <input type="checkbox"/> Unit of Measure (ie., set, kits, pkg) |
| <input type="checkbox"/> Budget Code | <input type="checkbox"/> Vendor Stock Number |
| <input type="checkbox"/> Suggested Vendor | <input type="checkbox"/> Description |
| <input type="checkbox"/> Address | <input type="checkbox"/> Unit Price |
| <input type="checkbox"/> Phone Number | <input type="checkbox"/> Extended Amount |
| <input type="checkbox"/> Fax Number | |

These forms are then submitted to the Principal/Administrator for **approval signature**. Campus/Department Secretaries will review for accuracy the vendor name and number, then enter the requisition on the MUNIS® System utilizing *Requisition Entry*. If the requested items are **furniture**, the blue requisition will be forwarded to the Purchasing Department and should use the object code **"6397"**.

PURCHASE REQUISITIONS

Purchase Requisitions will be reviewed daily in the Purchasing Department before approval and processing.

The purchase order will be emailed or faxed to the vendor addressed on the Purchase Requisition Screen; therefore, the vendor's address should be examined for accuracy before purchase requisition entry. Purchase orders will be emailed or faxed according to the information listed in the MUNIS® System vendor record. This information will automatically print on the purchase order. Vendor number information is available from the MUNIS® system. If the vendor is not listed in the system, please complete a **New Vendor Request** form on the Purchasing website under the Purchasing Manual and Forms section.

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

PHONE ORDERS ARE NOT AUTHORIZED!!!

Refer to the MUNIS® manual for requisition entry instructions.

Purchase Orders have three (3) copies:

White.....Vendor Copy
Goldenrod Receiving Copy
Changes yearly Accounts Payable Copy

ACCOUNTING/PURCHASING PROCEDURES

PROCUREMENT OVERVIEW

CAMPUS RECEIVING

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

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

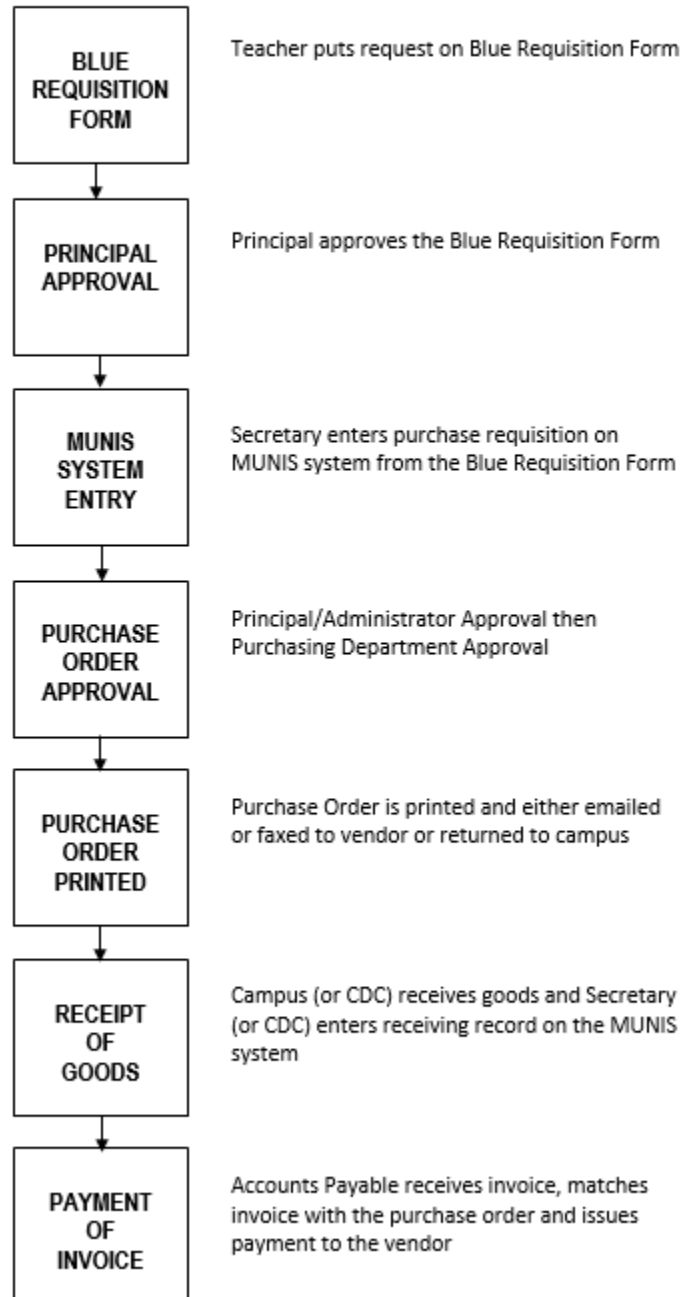
CENTRALIZED RECEIVING

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

ACCOUNTING/PURCHASING PROCEDURES

PROCUREMENT OVERVIEW

PURCHASING FLOWCHART



ACCOUNTING/PURCHASING PROCEDURES

ACCOUNT TRANSFER

DESCRIPTION:

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

An account transfer should be used for the following:

- To correct coding error after payment
- To purchase items within campus departments (i.e., English Department purchased books from Library Book Fair—Transfer from Instructional Budget to Activity Fund)
- Food Service purchases for meetings (transfer from department budget to Food Service)
 - o Use funds 461 or 865 with object code "6499"
 - o 199 funds require CFO prior approval (see attached form)
 - Send Purchasing signed copy if entering purchase requisition for purchase order approval
 - Send Accounting signed copy if using Transfer Account Form

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

Example:

 J.E.

MCKINNEY INDEPENDENT SCHOOL DISTRICT

TRANSFER ACCOUNT FORM

CHECK# _____
 VENDOR # _____
 P.O.# _____

DATE: 8/1/17

TRANSFER FROM: 240.00.5751.00.0000.00.000 AMT: 100.00 (CREDIT)

TRANSFER TO: 461.23.6499.00.041.99.000.5041 100.00 (DEBIT)

REMARKS: _____ B.SRVS. POSTED DATE: _____

To Pay for Catering charge for
new teacher orientation

REQUESTED BY: X _____ APPROVED BY: X _____

COPY TO: _____ X (Here only if you want a copy back)

ACCOUNTING/PURCHASING PROCEDURES

ACCOUNT TRANSFER

EXAMPLE: FOOD APPROVAL FORM

McKinney Independent School District
Food Purchase from General Fund (199)

This form must be completed and approved before purchasing food from the General Fund (199). Please fill out form for meetings/events when using a purchase order, direct pay or petty cash. Please complete and forward to the Business Office.

Date Submitted: _____

Date of event: _____ Time: _____

Department: _____

Purpose of Meeting/Event: _____

Providing: a Meal or Snacks Total cost: _____

Number of employees attending: _____ Number of non- employees attending: _____

Vendor: _____

Payment: Purchase Order (Preferred) Petty Cash Direct Pay 3 Part Transfer (Aramark)

Submitted By

Department Supervisor Approval

Business Office Approval

Date Approved

Superintendent's Approval

Business Office Use Only: Sent to: <input type="checkbox"/> Accounting <input type="checkbox"/> Purchasing Date Sent: _____

ACCOUNTING/PURCHASING PROCEDURES

ACTIVITY FUNDS

ACTIVITY FUND CLASSIFICATION

DESCRIPTION: Activity funds are funds generated and accumulated by the school that are held in trust and are used to promote the general welfare of the school and educational development and morale of all students.

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

Fund 461 – Campus Activity Funds account for:

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

Expenditures from the funds follow District approved accounting practices and procedures, state and local law, and the TEA *Financial Accountability System Resource Guide*.

Fund 865 – Student Activity Funds account for:

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

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

All activity funds are required to be self-balancing. Revenues should be sufficient to cover expenditures from the funds. Activity funds should not be overdrawn. Principals or Directors may be contacted and asked for a resolution plan for any overdrawn activity funds. The only exception to allowing an overdrawn activity fund would be if circumstances require a temporary overdraft such as payments made in advance to reserve facilities and services for a prom/dance/activity before ticket sales to participants are completed.

SEE THE FOLLOWING

ACCOUNTING/PURCHASING PROCEDURES

ACTIVITY FUNDS

MINUTES OF MEETING

The members of _____
(Name of Organization)

met on _____, _____, at
(Date) (Time)

(Place)

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

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

1. _____
(State the wording of the motion)

Motion was made by: _____

Seconded by: _____

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

ACCOUNTING/PURCHASING PROCEDURES

ACTIVITY FUNDS

Minutes of Meeting
Page Two

Date: _____

2. _____
(State the wording of the motion)

Motion was made by: _____

Seconded by: _____

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

3. _____
(State the wording of the motion)

Motion was made by: _____

Seconded by: _____

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

There being no additional business, the meeting was adjourned at _____
(Time)

Motion made for adjournment made by: _____

Seconded by: _____

Signature of Officers:

President

Secretary

ACCOUNTING/PURCHASING PROCEDURES

ADVANCE PAYMENT REQUIRED

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

1. Enter a purchase requisition and use General Notes – Advance Payment Required or Return Check to Campus. The purchase requisition must include the date(s) the check is due, and the date(s) the event is to occur. If check is needed quickly, please notify the appropriate Accounts Payable clerk.
2. Once the purchase requisition has been approved, receive the item(s) on the system. (Accounts Payable is unable to issue a check on an un-received purchase order.)
3. Send documentation to Accounts Payable. Documentation for these purposes is defined as one or more of the following:
 - a. Notice or Invoice from the vendor
 - b. Copy of a contract or agreement
 - c. Memorandum from the campus principal

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

Checks cannot be returned to campus if vendor is a Control Pay Vendor. This will be indicated on the General Tab as “**Active Card Integration**” in the MUNIS® vendor file. Please see – **Control Pay – Payments by Credit Card**.

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

AIRLINE RESERVATIONS

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

Option #1

1. A Purchase Requisition may be issued to a travel agency for airline tickets. The Purchase Requisition should contain the following:

<input type="checkbox"/> Name of the employee	<input type="checkbox"/> Flight numbers
<input type="checkbox"/> The date of travel	<input type="checkbox"/> Times
<input type="checkbox"/> The destination	<input type="checkbox"/> Ticket Price
2. **After the Purchase Requisition has been approved by the Purchasing Department, the reservations may be made via telephone.** The Purchase Requisition message code should be a General Notes – Confirmation Only, as it will be sent to the travel agency.
3. A receiving record should be done as soon as the ticket(s) is received, as tickets must be paid for as soon as they are billed.

Option #2 An employee may request an advance for airfare expenses.

See **TRAVEL ADVANCE** for instructions.

ACCOUNTING/PURCHASING PROCEDURES

AMAZON

DESCRIPTION: The Purchasing Department manages the Amazon account, login additions/deletions and daily purchase requisition approval process.

When entering purchase requisitions the following ship to locations will apply:

- Campus Secretaries/Bookkeepers orders are set to ship to the Central Distribution Center
- Media Resource Specialist (MRS) orders are set to ship directly to the campus.

Please note that items will stay in the cart for up to 7 days.

AMENDMENTS

DESCRIPTION:

See – Budget Amendment Section

BAD CHECKS

DESCRIPTION:

See - Returned Checks Section

ACCOUNTING/PURCHASING PROCEDURES

BEST BUY PROCEDURES

DESCRIPTION: Purchases from Best Buy do not require a credit card. Please follow the guidelines below for purchases from Best Buy.

1. Campus/Staff views products on-line at www.bestbuygov.com or Views Products in person at the local Best Buy Store.
2. E-mail or call the Best Buy sales rep listed in MUNIS® and ask for a quote.
3. Preferred shipping method is sending to the Central Distribution Center, but items can be picked up at McKinney store.
4. If the item is to be picked up from the McKinney store, the Secretary/Bookkeeper must enter the following information on the requisition in MUNIS®:
 - Quote #
 - The store location where items are to be picked up –
Example:
“ITEMS TO BE PICKED UP AT MCKINNEY STORE @ CAMERON CROSSING:
E-mail address to receive confirmation of order
Example: jhiggin@mckinneyisd.net
5. Purchasing will email or fax all purchase orders to Best Buy
6. Email confirmation is required to take to store and pick-up items. Cannot take purchase order to store(s).
7. Campus or CDC will enter receiving on MUNIS® system.

BEVERAGE PURCHASES

DESCRIPTION: MISD is under contract with a soft drink vending company to provide beverages for the District. “District” means all existing or future campuses, facilities and concessions, excluding the child nutrition program.

Beverages are defined as all soft drinks, carbonated and noncarbonated, including isotonic beverages (ready to drink and powdered), bottled water, ready to drink tea and juice products for all events and/or meetings associated with or conducted in connection with the District including, without limitation, PTA groups, Booster Clubs and Organizations sponsored by the District.

Should you have any questions, please feel free to contact Facilities & Operations Department Office Manager.

BINGO

DESCRIPTION: Please see – **RAFFLES/BINGO**.

ACCOUNTING/PURCHASING PROCEDURES

BLANKET PURCHASE REQUISITIONS

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

DESCRIPTION: A Blanket Purchase Order is issued for a total dollar amount rather than for individual line items. Since the vendor will receive a copy of the purchase order, specific information should be listed such as:

- Type of items to be purchased
- Approximate weekly or monthly dollar usage
- Time period purchases can be made
- Other information deemed pertinent

- Payments can be paid from **only one** account number.
- Can be issued for recurring expenses from a vendor throughout a specified period of time. (Vendor does not need to know individual item descriptions).
- Can be issued for delivery payments (such as those purchases, which are invoiced at the time of delivery, to the campus or picked up at local store). In most cases, the invoice is given to the campus at time of delivery, signed and forwarded to Accounts Payable.
- The Secretary/Bookkeeper must keep up with expenditures against Blanket Purchase Requisitions and can request **only one revision** on existing Purchase Requisitions when an increase is needed. Revisions can be requested using the “Purchase Order Revision/Cancellation Request Form” found on the Purchasing website under the section Purchasing Manual and Forms.

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

Possible Services for Blanket Purchase Requisition: Coffee, Library Books, Snack Orders

EXAMPLE – COFFEE ORDERS

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

The screenshot displays a software interface for entering purchase requisition details. On the left, under the 'Detail' section, there are input fields for 'Quantity' (1,000.00), 'Commodity', 'Inventory', 'Item', and 'Location'. Below these is a 'Description' dropdown menu containing the text: 'BLANKET PURCHASE ORDER FOR COFFEE AND SUPPLIES FOR THE MISD ATHLETIC OFFICE FOR THE 2021 - 2022 SCHOOL YEAR.' and an 'Add'l Desc/Notes' button. On the right side, there are input fields for 'Unit Price' (1.00000), 'UOM' (EACH), 'Freight' (.00), 'Discount %' (.00), 'Credit' (.00), and 'Line item total' (1000.00).

Each week when the services delivers and issues an invoice, the campus notes the Blanket Purchase Requisition number on the invoice, enters on-line receiving in MUNIS® , and forwards the invoice to Accounts Payable for payment. **Refer to the MUNIS® User Guide for On-Line Receiving instructions.**

ACCOUNTING/PURCHASING PROCEDURES

BLUE REQUISITION FORMS

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

- | | |
|---|--|
| <ul style="list-style-type: none"> <input type="checkbox"/> Date <input type="checkbox"/> Campus/Department <input type="checkbox"/> Budget Code <input type="checkbox"/> Suggested Vendor <input type="checkbox"/> Address <input type="checkbox"/> Phone Number <input type="checkbox"/> Fax Number | <ul style="list-style-type: none"> <input type="checkbox"/> Quantity <input type="checkbox"/> Unit of Measure (ie., set, kits, pkg) <input type="checkbox"/> Vendor Stock Number <input type="checkbox"/> Description <input type="checkbox"/> Unit Price <input type="checkbox"/> Extended Amount |
|---|--|

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

Note: Blue requisition forms are for internal district use only! They are not to be sent to vendors in lieu of a properly executed purchase order. Additional Blue Requisition Forms may be requested by campus Secretaries from the Central Distribution Center @ 469-302-2252.

MCKINNEY ISD REQUISITION FORM Date _____

NOTICE TO VENDORS: This is not an authorization for purchase. PO# _____

Vendor # _____

Suggested Vendor _____ Campus/Department _____

Address _____ Requested By _____

City, State, Zip _____ Budget Code _____

Phone # _____ Fax # _____

FAX
 MAIL
 RETURN PO TO CAMPUS

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

PRINCIPAL APPROVAL: _____ TOTAL \$ _____

ACCOUNTING/PURCHASING PROCEDURES

BOOK FAIRS

DESCRIPTION: Book fair payments should be processed using a **Purchase Order**. All book fair revenues & expenditures should flow through the campus (461) budgets. Amounts received from the sale of books should be deposited promptly. Please see – **MONE PROCESSING SECTION** for further instructions.

BOOSTER CLUBS OR ORGANIZATIONS

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

ACCOUNTING/PURCHASING PROCEDURES

BOUNCE HOUSES/INFLATABLE SLIDES

DESCRIPTION: The Texas Department of Insurance has re-defined an amusement ride as any mechanical, gravity, or water device or devices that carry or convey passengers along, around, or over a fixed or restricted route or course or within a defined area for the purpose of giving its passengers amusement, pleasure, or excitement, and normally requires the supervision or services of an operator. Examples of amusement rides include:

- most mobile carnival rides;
- most theme park rides; and
- most water park rides and devices.
- Amusement rides also include, but are not limited to, the following:
 - go-karts, rock climbing walls, bungee jumps, zip lines, mechanical bulls, trackless trains, continuous airflow inflatable rides/devices (bounce houses, inflatable slides), and various simulators.

<https://www.tdi.texas.gov/commercial/lcamuseinfo.html#ride>

These devices will only be allowed on McKinney ISD property if contracted and paid for by either the Booster Clubs or PTA's. This decision comes after a more extensive look at the District liability policies, coverage, and responsibility as a District.

Insurance Coverage:

- Your organizations policy should provide coverage for the specific operations or events that you plan to sponsor. (Note that liability insurance policies vary and that not all events may be covered by your policy. Prior to scheduling any event, confirm with your insurance agent that the event is not excluded by your policy, or use other loss control methods to reduce potential liability for your group).

Additional Insured Requirement:

- If your group contracts with a vendor to operate one of these devices on your behalf, you should request a certificate of insurance with limits of at least \$1,000,000 per occurrence.
- The certificate should name your Booster Clubs or PTAs as an **additional insured** on their insurance policy.
- If the vendor is unable or unwilling to provide this certificate of insurance, it would be wise and prudent for your organization to find another vendor.
- Booster Clubs or PTAs **should not** add any vendor as additional insureds on your policy.
- The coverage that your group purchased is intended to protect your Booster Clubs or PTAs for your own activities and not the activities of others.

Inspection Certificate:

- If your group contracts with a vendor to operate one of these devices on your behalf, you will be required to obtain a copy of the inspection/re-inspection certificate. The inspection certificate (Form AR-100) from the insurer, or person with whom the insurer has contracted should state that each amusement ride has been inspected, meets the standards for insurance coverage, and is covered by the insurance policy.

IMPORTANT: Inflatables must be set up outside with the vendor providing their own generator.

ACCOUNTING/PURCHASING PROCEDURES

BOXES AND BOOKS, INTERCAMPUS

DESCRIPTION: Any boxes or book material that need to be moved between campuses on an as needed basis.

1. If a campus has boxes or book material that need to be moved between campuses or returned to the CDC, an email must be sent to the Director of the Central Distribution Center.
2. Boxes or book material must be placed in the designated pickup area, which is usually different from the interoffice mail area. (See campus secretary).
3. Boxes must be taped and clearly marked with the campus and receiving person's name.

ACCOUNTING/PURCHASING PROCEDURES

BUDGET AMENDMENTS

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

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

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

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

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

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

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

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

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

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

ACCOUNTING/PURCHASING PROCEDURES

CAMPUS FUND EXPENDITURES QUICK REFERENCE GUIDE

DESCRIPTION: The Quick Reference Guide for Campus Fund Expenditures can be used as guidance on various transactions. The guide is not all encompassing and should be used for reference only.

Campus Fund Expenditures Quick Reference Guide for Campus Principals

Yes=Allowed
No=Not allowed

Description	Fund Type		
	199 General Operating	461 Campus Activity	865 Student Activity(1)
1. Instructional Supplies and Activities	Yes	Yes	Yes
2. Equipment, with a unit cost not to exceed \$5,000	Yes	Yes	Yes
3. Equipment, with a unit cost equal to or greater than \$5,000 (must be reported as and accounted for as a fixed asset)	Yes	Yes	Yes
4. Staff Development costs (workshop fees, registration, travel and expenses, etc.)	Yes	Yes	Yes(2)
5. Basic Office Expenses	Yes	Yes	No
6. Student Awards/Incentives:			
a. To all members of a student classroom, grade level, or student activity club	Yes (3)	Yes	Yes
b. Cash to students	No	No	No
c. Gift certificates to students.	No	No	No
d. To a student based upon merit or special achievement, within UIL Guidelines.	Yes	Yes	Yes
e. Qualified scholarships for use as payment of tuition, fees, books, supplies and equipment at an accredited educational institution. Payment must be to the McKinney Education Foundation for disbursement.	No	Yes	Yes

⁽¹⁾ Student Activity Funds are comprised of monies raised by and on behalf of bona fide student organizations. They must be expended under the provisions of the student organization's constitution.

⁽²⁾ Expenditure of Student Activity Funds solely for staff development requires the approval of the student organization in accordance with their organizational by-laws.

⁽³⁾ Note: Senior High School Campuses only.

Must meet UIL awards guideline
Must be item of property such as a blanket, letter jacket, etc.

Revised: 02/22/2023

Note: If your purchase does not clearly fit within one of the above categories please call the Business Services Department

ACCOUNTING/PURCHASING PROCEDURES

CAMPUS FUND EXPENDITURES QUICK REFERENCE GUIDE

Campus Fund Expenditures Quick Reference Guide for Campus Principals

Yes=Allowed
No=Not allowed

Description	Fund Type		
	199 General Operating	461 Campus Activity	865 Student Activity(1)
7. Gifts: (All gifts are limited to a maximum value of \$25.00 or less per person one time a year)			
a. Cash to employees	No	No	No
b. Gift Cards/Certificates to employees	No	No	No
c. To an employee based upon merit or special achievement	No	No	No
d. To an employee for retirement	No	No	No
e. One meal taken to an employee at home for illness or death of an immediate family member or one meal taken to an employee's family at home for the illness or death of an employee	No	No	No
f. One meal taken to a student at home for illness or death of an immediate family member or one meal taken to a student's family at home for the illness or death of a student.	No	No	Yes
g. Flowers at the funeral of an immediate family member of an employee or student	No	No	No
h. Flowers to an employee or student in the hospital	No	No	No
i. Recognition of special event such as a marriage or birth of a baby by an employee or one of their immediate family members.	No	No	No
j. Recognition of employee or student birthdays	No	No	No
k. One act of appreciation or recognition annually for individual staff (e.g. Secretaries' Day)	No	No	No
l. One act of appreciation annually for the custodial and/or food service staff.	No	No	No
m. To recognize volunteers or donors for extraordinary gifts of time or money	No	Yes	Yes

Revised: 02/22/2023

Note: If your purchase does

not clearly fit within one of the above categories please call the Business Services Department

ACCOUNTING/PURCHASING PROCEDURES

CAMPUS FUND EXPENDITURES QUICK REFERENCE GUIDE

Campus Fund Expenditures Quick Reference Guide for Campus Principals

Yes=Allowed
No=Not allowed

Description	Fund Type		
	199 General Operating	461 Campus Activity	865 Student Activity(1)
8. Purchase tickets to the District's sponsored banquet (TOTY, Retirement STAFF ONLY)	No	Yes	Yes
9. Meetings and meals:			
a. Campus-wide celebrations for morale building purposes	No	Yes	Yes
b. Employee guest/spouse meal paid for at campus-wide celebrations	No	Yes(honoree only)	No
c. Refreshments for staff placed in the lounge for all employees on a regular work day.	No	Yes	Yes
d. Business related lunch meetings with staff	No	Yes	Yes
e. Food for district-wide staff development days or staff meetings	No	Yes	No
f. Food for SBDM Meetings	No	Yes	No
g. Retirement receptions	No	Yes	Yes
h. Occasional meals for staff during the normal school day where no special event occurs	No	Yes	Yes
i. Snacks during tutoring for state-required examinations, before and during the examination itself.	Yes	Yes	Yes
j. Snacks/meal as a morale booster or to reward exemplary behavior of an entire class or grade level.	No	Yes	Yes
k. Snacks/meal provided off-campus as an award to a student or group of students	No	Yes	Yes
10. Approved District Travel	Yes	Yes(4)	Yes(4)

(4) Note: Travel for students attending a formal workshop, conference, or competition.

Travel for faculty limited to assigned club sponsor or advisor

Travel for faculty not associated with the club or non faculty chaperones must be approved by the principal and in the case of fund 865, by the club in accordance with the club bylaws.

Revised: 02/22/2023

Note: If your purchase does

not clearly fit within one of the above categories please call the Business Services Department

ACCOUNTING/PURCHASING PROCEDURES

CAMPUS FUND EXPENDITURES QUICK REFERENCE GUIDE

Campus Fund Expenditures Quick Reference Guide for Campus Principals

Yes=Allowed
No=Not allowed

Description	Fund Type		
	199 General Operating	461 Campus Activity	865 Student Activity(1)
11. Clothing/Spirit-Wear/Personal Items (value less than \$25.00 per person):			
a. One item of spirit-wear per employee per year.	No	Yes	No
b. Outerwear for administrative staff and coaches whose duties require them to attend outdoor after school events. Handbook must state that clothing is only worn for event	No	Yes	Yes
c. For resale to staff or students, not associated with a student activity club fundraiser.	No	Yes(5)	Yes(5)
d. Provided to entire student organization and sponsor as a condition of club membership.	No	Yes	Yes(6)
e. For resale as a fundraiser	No	Yes	Yes
f. Provided to entire faculty in support of a campus wide activity or event such as a field day. Only if it is the one item provided per year.	No	Yes	No
12. Staff Memberships in professional			
a. Statewide/nationwide organizations related to education or staff job.	Yes	Yes	No
b. Memberships in local civic organizations such as Chamber of Commerce.	No	No	No
c. PTA membership	No	Yes	Yes
13. Payments for extra duty (must be recorded on a timesheet and processed through payroll)	Yes	Yes	Yes
14. Loans to employees	No	No	No
15. Receive Payments for Lost Textbooks	No	Yes	Yes

(3) Staff must pay sales tax

(6) The student organization may require the payment of dues as a condition of membership in the club. Dues may include recouping the cost of clothing items provided to club members.

Revised: 02/22/2023

Note: If your purchase does not clearly fit within one of the above categories please call the Business Services Department

ACCOUNTING/PURCHASING PROCEDURES

CAMPUS FUND EXPENDITURES QUICK REFERENCE GUIDE

Campus Fund Expenditures Quick Reference Guide for Campus Principals

Yes=Allowed
No=Not allowed

Description	Fund Type		
	199 General Operating	461 Campus Activity	865 Student Activity(1)
16. Donations			
a. To PTA/Booster/Foundation/Other Campus or other charitable organizations associated with the District	No	No	Yes
b. To other qualified charitable organizations	No	No	Yes
17. Door Prizes (less than \$100 value)	No	No	No
18. Purchases of alcoholic beverages, controlled substances or firearms.	No	No	No
19. Political Contributions or donations	No	No	No

Revised: 02/22/2023

Note: If your purchase does

not clearly fit within one of the above categories please call the Business Services Department

ACCOUNTING/PURCHASING PROCEDURES

CASH COLLECTION

DESCRIPTION: See - Money Processing

CATERING

DESCRIPTION: See - Consultant/Contracted Services Section

CEILING TILE

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

CHARTERED TRANSPORTATION SERVICE

DESCRIPTION: All chartered transportation services must be arranged through approved vendors in MUNIS®. You can use the search feature under the User Defined tab and type the word **CHARTERED** in the Sub-Category.

CLOTHING/SPIRIT SHIRT/EMPLOYEE AWARDS

DESCRIPTION: Campuses may award personnel with items such as spirit shirts, blankets, umbrellas, etc. at a total value of \$25.00 or less per school year. Items purchased beyond this point can have income tax ramifications to the employee. Purchases should be made from 461 or 865 funds only.

Clothing purchased as uniforms for certain personnel should only be worn while on school duty. If the item is worn in any situation other than job duty, the cost of the uniform should be added to the employee's income.

COMPUTER HARDWARE & SOFTWARE

DESCRIPTION: See – Technology Section

COMPUTER REPAIRS

DESCRIPTION: Contact - Campus Technology Specialist (CTS)

CONSENT TO DRIVE

DESCRIPTION: See – Vehicle Rental

ACCOUNTING/PURCHASING PROCEDURES

CONSULTANT/CONTRACTED SERVICES

DESCRIPTION: There are two main types of contracted services.

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

SERVICES PROVIDED BY AN INDIVIDUAL

IRS regulations require that the district provide a Form 1099 each year to unincorporated individuals or organizations when payments meet or exceed \$600 on a calendar year basis.

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

If a company is providing service to the district on a **per service basis**, a purchase requisition should be used. If the vendor provides a written contract, the contract must be forwarded to the Chief Financial Officer for approval signature.

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

SERVICES PROVIDED BY A COMPANY/ORGANIZATION

If the vendor provides a **written contract** to be signed, the contract must be forwarded to the Chief Financial Officer for approval signature.

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

- | | |
|--|--|
| <input type="checkbox"/> Services provided | <input type="checkbox"/> Cost of Service |
| <input type="checkbox"/> Dates of Service | <input type="checkbox"/> General agreement of contract |

If the contract requires a **deposit** to be made prior to the service being provided, a General Note - “Contract Attached – Deposit Required” should be used. The amount of the deposit should be listed on line 1 and the balance due on line 2 of the Purchase Requisition. The Purchase Requisition should also contain the information listed above.

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

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

ACCOUNTING/PURCHASING PROCEDURES

CONSULTANT/CONTRACTED SERVICES

SERVICES PROVIDED BY A COMPANY/ORGANIZATION

If the vendor provides a **written contract** to be signed, the contract must be forwarded to the Chief Financial Officer for approval signature.

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

- Services provided
- Dates of Service
- Cost of Service
- General agreement of contract

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

Example of Purchase Requisition:

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

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

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

ACCOUNTING/PURCHASING PROCEDURES

CONTROL PAY – PAYMENTS BY CREDIT CARD

DESCRIPTION: McKinney ISD is currently enrolled in the Control Pay Program from Commerce Bank. This program allows payment of accounts payable invoices and direct pays by credit card, where the district receives a rebate from these payments. The vendors enrolled will be indicated in the MUNIS® vendor file on the General Tab as “Active Card Integration”.

Since there will not be a paper check generated, checks cannot be returned to the campus. If documentation needs to be sent to the vendor, do so directly and note that the payment will be by credit card.

COPY PAPER

COPY PAPER – WHITE, 8 1/2 x 11

DESCRIPTION: Send request to the **Purchasing Department** using the Copy Paper Request Form on the Purchasing website under the section Purchasing Manual and Forms.

Please allow a minimum of **5 – 7 working days** for the paper to be shipped.

Contact the Purchasing Department at 469-302-4013 regarding any delivery issues.

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

COPY PAPER

CAMPUS:	Central Office
ATTENTION:	J BOYD/A DOMINGUEZ
BUDGET CODE:	199 41 6399 75 728 99 000 0800
# OF CASES	DELIVERY METHOD:
<input checked="" type="checkbox"/> 40	<input type="checkbox"/> PALLET
<input type="checkbox"/> 80	<input checked="" type="checkbox"/> 2 WHEEL
<input type="checkbox"/> 120	
SPECIAL NOTES:	
CALL JOHN BOYD UPON ARRIVAL	

ACCOUNTING/PURCHASING PROCEDURES

COPIERS

DESCRIPTION: Direct all inquiries or additional requests for copiers to the Chief Information Officer.

COPIER REPAIR OR SERVICE

- Visit Website at www.myricoh.com
- Click on the Customer Support Tab, Request Service and after completion of required information the “payment type” will be IKON Service Contract.

COPIER SUPPLIES

- Visit Website at www.myricoh.com for toner and staple cartridges

CORRECTIONS TO CODING

DESCRIPTION: Please see the Account Transfer section.

CREDIT CARD PAYMENT - INVOICES / DIRECT PAYS

DESCRIPTION: Please see – **CONTROL PAY – PAYMENTS BY CREDIT CARD.**

CREDIT CARDS

DESCRIPTION: Credit cards will be issued from the Purchasing Department **Monday through Friday, from 8:00 to 11:30, or 1:00 to 4:15.** Please do not come to the office between the hours of 11:30 to 1:00.

Credit cards must be returned (within 24 hours of checkout during the same hours as shown above. Credit cards checked out over the weekend will require prior approval from the Purchasing Department.

Please tape receipts to an 8 ½ x 11 sheet of white paper and be sure the purchase order number is noted on the receipt. Forward to Accounts Payable for payment within 24 hours.

NOTE: If you encounter issues or lose your credit card, please call the Purchasing Department immediately at 469-302-4009.

ACCOUNTING/PURCHASING PROCEDURES

CREDIT CARDS - PROCEDURES

GEBO'S

- **CREDIT CARD – “NOT REQUIRED”**
- **AUTHORIZED USER – “REQUIRED”**
- PLEASE LIST NAME OF PERSON GOING TO STORE ON THE PURCHASE ORDER REFERENCE LINE UNDER THE SHIP TO LOCATION.
- **PURCHASING WILL ADD NAME TO AUTHORIZED USERS TO LIST.** ALLOW 24 HOURS FOR THE INFORMATION TO BE UPDATED IN THE STORES COMPUTER.
- GIVE CHECKOUT PERSONNEL **MISD PO** AND SHOW **MISD BADGE**

HOBBY LOBBY

- **CREDIT CARD – “REQUIRED”**
- **TAX EXEMPT CARD - “REQUIRED”** (tell Cashier It's Tax Exempt)
- MISD PURCHASE ORDER

HOME DEPOT

- **CREDIT CARD – “REQUIRED” (HOME DEPOT PRO PURCHASE CARD)**
- MISD PURCHASE ORDER
- ALL MERCHANDISE CAN BE TAKEN TO ANY CHECKOUT
- **SWIPE PRO PURCHASE CARD**
- THERE WILL BE A PLACE TO ENTER THE “JOB ORDER #”. THIS IS WHERE YOU WILL ENTER “PO#”
- **TAX EXEMPTION – ENTER 469 302 4013**
- MAKE SURE YOU ARE NOT CHARGED TAX (SEE ASSOCIATE FOR ASSISTANCE)
- SIGNATURE WILL BE REQUIRED
- ALL RECEIPTS SHOULD BE SUBMITTED TO **ACCOUNTS PAYABLE WITHIN 24 HOURS**
- TAX ID # 9603175504 (ASSIGNED BY HOME DEPOT)

KROGER

- **CREDIT CARD – “REQUIRED” (KROGER PRIVATE LABEL)**
- MISD PURCHASE ORDER
- U-SCAN/SELF EXPRESS CHECKOUT **IS NOT PERMISSIBLE** WITH THE PRIVAL LABEL CHARGE CARD
- ALL PURCHASES REQUIRE AN **AUTHORIZED SIGNATURE** ON THE RECEIPT KEPT BY THE STORE.
- ALL RECEIPTS SHOULD BE SUBMITTED TO **ACCOUNTS PAYABLE WITHIN 24 HOURS**
- IF CARD IS BEING HAND KEYED TO PROCESS TRANSATION, **CONTACT PURCHASING DEPARTMENT FOR REPLACEMENT CARD.**
- CARD MUST BE UTILIZED AT LEAST ONCE EVERY 12 MONTHS TO REMAIN ACTIVE.
- COPIES OF CRED CARD RECEIPTS WILL BE AVAILABLE UPON REQUEST FOR **A \$5 FEE, PER TICKET**

ACCOUNTING/PURCHASING PROCEDURES

CREDIT CARDS - PROCEDURES

LOWE'S HOME IMPROVEMENT

- **CREDIT CARD – “NOT REQUIRED”**
- **AUTHORIZED USER – “REQUIRED”**
- PLEASE LIST NAME OF PERSON GOING TO STORE ON THE PURCHASE ORDER REFERENCE LINE UNDER THE SHIP TO LOCATION.
- **PURCHASING WILL ADD NAME TO AUTHORIZED USERS TO LIST.** ALLOW 24 HOURS FOR THE INFORMATION TO BE UPDATED IN THE STORES COMPUTER.
- ALL MERCHANDISE MUST BE TAKEN TO THE **“SERVICE DESK”** OR **“COMMERCIAL SALES DESK”** FOR CHECKOUT.
- GIVE CHECKOUT PERSONNEL MISD PO AND SHOW MISD BADGE

MARDEL

- **CREDIT CARD – “REQUIRED”**
- **TAX EXEMPT CARD – “REQUIRED”**
- MISD PURCHASE ORDER
- TELL CASHIER IT'S TAX EXEMPT

MARKET STREET

- **CREDIT CARD – “REQUIRED”** (UNITED SUPERMARKETS/MARKET STREET “PURCHASE PASSPORT CARD”)
- MISD PURCHASE ORDER
- THE CARDHOLDER IS THE ONLY “AUTHORIZED PERSON TO USE THE CARD. A PICTURES ID WILL BE REQUIRED TO COMPLETE TRANSACTION(S)
- CARDHOLDER WILL BE ASKED TO SIGN PIN PAD
- RECEIPT SHOULD BE TURNED INTO ACCOUNTS PAYABLE

OFFICE DEPOT (RETAIL)

- **CREDIT CARD – “REQUIRED”** (OFFICE DEPOT STORE PURCHASING CARD)
- MISD PURCHASE ORDER
- **PETTY CASH** – TELL CASHIER TO USE “OTHER PAYMENT OPTION” TO GET DISCOUNT WITHOUT USING A PO AS PAYMENT.

SAM'S

- **CREDIT CARD – “REQUIRED”**
- **EMPLOYEE BADGE – “REQUIRED”**
- MISD PURCHASE ORDER

WAL-MART

- **CREDIT CARD - “REQUIRED”**
- **TAX EXEMPT CARD – “REQUIRED”**
- MISD PURCHASE ORDER
- **DO NOT USE THE WAL-MART CARD AT ANY SAM'S STORE LOCATION**

ACCOUNTING/PURCHASING PROCEDURES

CROWD FUNDING

DESCRIPTION: Crowd funding is defined as fundraising through online websites such as Gofundme.com, Snapraise.com, etc. The services establish websites as requested for the McKinney ISD Organization/Club with an explanation of the need and proposed use of the donated funds. Individuals will direct their giving online to the service. The fundraising website will collect the funds, keep a percentage, and distribute the remainder to the McKinney ISD Organization/Club.

All funds must be for the benefit of McKinney ISD Student Organizations/Clubs only. No funds can go to any individual, third-party or directed outside McKinney ISD Organizations/Clubs.

McKinney ISD requires that such fundraising must comply with established procedures stated in the Student Activities Manual. In addition, disbursements from the funds must be requested in check form made to McKinney ISD. Funds may **NOT** be made to anything other than McKinney ISD. McKinney ISD will then deposit received funds into the appropriate McKinney ISD Organization/Club account.

All other fundraising must not reference McKinney ISD

A district-wide charity (501C3) giving may be established by the Superintendent.

DAMAGES/SHORTAGES

DESCRIPTION: Damages/Shortages are handled by the location that the items were shipped to.

DANCE/D.J.'S

DESCRIPTION: Purchase Order Required. See - Consultant/Contracted Services Section

DEPOSITS

DESCRIPTION: See - Money Processing Section

ACCOUNTING/PURCHASING PROCEDURES

DIRECT PAY REQUESTS

DESCRIPTION: A Direct Pay Request can be used for:

- Meals – must indicate date and location of travel for these requests.
- Mileage – must indicate dates, location, and reason for travel for these requests. If mileage for numerous trips is to be paid, a mileage log should be attached. If mileage is not in District or to select Cities where mileage is provided, a Google Map must be provided.
- Travel Advances
- Travel Reimbursements to employees
- Security Officers
- Sport Officials
- Subscriptions that require credit card only

Requests for reimbursements to employees for purchases may only be made if the campus Principal approved the original purchase in advance. Reimbursements require acceptable documentation: vendor's original invoices and or sales receipts or cash register tapes. Balance due statements, copies, and credit card slips that only have a total are not acceptable because the items do not provide appropriate detail.

Please note that Principals may approve direct pays for their own expense that are \$100 or less. All requests over \$100 must be approved by the appropriate supervisor.

Direct Pay Requests can no longer be used for:

- Field trips or any other event (prom, graduation, facility rental, etc.) requiring multiple payments. In these instances, a purchase order is **required**.
- Printing services may not be paid for with a direct pay request. All printing jobs must be submitted through the appropriate purchase order process ***in advance*** of placing the order. This is a legal bid issue and compliance is mandatory.
- Items that can be obtained through the purchase order process. If a direct pay is received for such, a purchasing violation letter may be issued to the originator. The letter will require an explanation of the reason for the procedure violation and a sign off by the appropriate supervisor. Repeated violations may result in the loss of purchasing privileges.

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

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

ACCOUNTING/PURCHASING PROCEDURES

DIRECT PAY REQUESTS

ENTERING DIRECT PAY REQUESTS

- Enter sufficient information so the vendor can recognize how to apply payment. This can be accomplished by using a provided invoice number, explanation in the comments folder of MUNIS® Invoice Entry, or providing a copy of the invoice to be mailed with the check.
- If an invoice number is not provided by the vendor please use the following guidelines for the “invoice number”.

Travel Advances

Use: “ADV (date of travel)”

i.e.: ADV 11/9-11

Travel Reimbursements

Use: “REIMB (date of travel)”

i.e.: REIMB 11/9-11

Referees/Umpires

Use: “OFFIC (date of service)”

i.e.: OFFIC 2/4

Private Band/Music Lessons

Use: “PRIV BAND (date of service & school)”

i.e.: PRIV BAND 2/5 MHS

General Contracted Services

Use: “CONT SERV (date of service)”

i.e.: CONT SERV 2/2

- The “reason for reimbursement” should describe the reason for the request [i.e., 1 year – Time magazine – (teachers’ name)], or if payment for mileage, indicate “20 miles, 2/07-3/07 – Plano seminar.”
- If payment is for a travel advance please see TRAVEL ADVANCE section.
- Turn the **SIGNED** Direct Pay Request into Accounts Payable along with two (2) copies of any attachments. If you would like a copy of the request or invoice to be mailed with the check, please fold and staple to the side of the direct pay.
- If the check is to be mailed to an address other than the vendor file address, write this on the signed Direct Pay Request. Attach an envelope with the mailing address to be mailed directly by Accounts Payable.
- If the check is to be returned to the campus or department, you **MUST** flag the request with a (√) for a separate check, especially on field trips! Please note that the system is defaulted to an “N” no for separate checks.
- Please refer to the MUNIS® Users Guide for detailed instructions on entering Direct Pays.

ACCOUNTING/PURCHASING PROCEDURES

DIRECT PAY REQUESTS

Direct Pay entries will be approved by Accounts Payable **weekly**. The deadline for paperwork is **Monday by 4:00 p.m. of each week**. Checks will usually be cut each **Tuesday** and distributed on **Thursday**, depending upon department workload and availability. Month-end closings, holiday scheduling, and payroll requirements for printing may dictate changes in the proposed schedule on a last minute basis. Please try to plan ahead and do not delay until the week a check is needed on campus before submitting your requests. Please refer to the Schedule of Direct Pay Runs sent on the monthly Business Services Group calendar. Campuses may access payment information utilizing **Department – Vendor Inquiry on MUNIS® System**.

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

Example of Direct Pay Request

```
07/19/2007 14:46 | MCKINNEYISD LIVE DATABASE | PG 1
108892 | A/P VOUCHER | apvchprt
VOUCHER: 1368
2027 A S C D-ASSOC FOR SUPERVISOR CURRICULUMIA S C D-ASSOC FOR SUPERVISOR
1703 N BEAUREGARD ST P O BOX 79760
ALEXANDRIA, VA 22311 BALTIMORE, MD 21279
DOCUMENT INV.DATE DESCRIPTION DISCOUNT INV.NET AMT
-----
1264 07/19/07 MEMBER# 1496343 FOR C. THOMAS 0.00 219.00
P.O.: CK RUN: 080207DF STATUS: ACTIVE DUE DATE: 07/19/07
DEPT/LOC:1122 CHECK #: CHECK DATE:
INVOICE:
G/L ACCOUNT DESCRIPTION AMOUNT
-----
199.23.6499.00.122.99.000.1122 MISCELLANEOUS OPERA 219.00
** END OF REPORT - Generated by Amie Vawter **
```

ACCOUNTING/PURCHASING PROCEDURES

DIRECT PAY REQUESTS – PREPAID EXPENDITURES “1410”

DESCRIPTION: Expenses that are being prepaid in the current school year, but will need to be expensed or charged to the next school year budget. This form is to be attached to the Direct Pay and submitted to Accounting.

MCKINNEY ISD CODE RECLASSIFICATION FORM FOR PREPAID EXPENDITURES

Please use this form when prepaying by Direct Pay a 2020-2021 expenditure in the current year. The direct pay must be coded to the prepaid code:

xxx.00.1410.01.xxx.(your org code).00.000

Note: There is no project code on 1410 accounts.

Please enter the actual expenditure account to be charged in the new year in the space provided below and attach this form to the direct pay.

An example would be: Travel advances for travel occurring during July or Workshop Registrations for conferences conducted after 6/30/21 that need advance payment in the current year to hold the registration.

New Year Code: _____

Example: 199.11.6411.00.XXX.11.XXX.XXXX

If you receive funds in the new year repaid for travel that had been advanced in the old year, use the new fiscal year code on the deposit ticket.

!!!Important!!! Please note:

If using a Purchase Order for prepayment, use the prepaid code but note the new year code in the general notes area.

NOTE: The “1410” code can be used when entering a purchase requisition for items like registrations that require payment now, but the conference/event is not until July. The campus will need to enter the next year budget code in the “GENERAL NOTES” so Accounting can charge the expense to the new year budget.

ACCOUNTING/PURCHASING PROCEDURES

DIRECT PAY REQUESTS - REFUNDS

DESCRIPTION: Purchasing will not be assigning individual vendor numbers for “REFUNDS”. **VENDOR # 1** has been set up as a One-Time Pay for **REFUNDS**. This is the vendor number you will use to enter your direct pay request whenever you need to process a refund. Refunds consist mostly of reimbursements to parents for things like Field Trip/Camp, Laptop Fees, Library/Textbook, Summer School and Food Service Refunds.

NOTE: This process is not intended for employee reimbursements for travel, supplies or mileage. If the employee is getting a parent refund, then you will use the new “REFUND” process.

The screenshot shows the 'Vendors - Munis [MCKINNEYSD LIVE DATABASE]' window. The 'General Vendor Information' section is active, displaying the following details:

- Vendor: 1
- Entity: 1
- Alpha: REFUND CHECKS
- Type: 7 - REFUND
- Status: ONE TIME PAY
- Reason: OTH - OTHER

The 'Contact Information' section shows the company name as 'REFUND CHECKS'. The 'DBA' and 'Address' fields are currently blank. The 'Zip code', 'City', and 'State' fields also have dropdown menus for selection.

DIRECT PAY REQUEST FOR REFUNDS

Click on “**INVOICE ENTRY**” to add your **BATCH** and **CK RUN Label**.

The screenshot shows the 'Invoice Entry [TEST DATABASE updated-Nov 20 2018]' window. The 'Batch Information' section is active, displaying the following details:

- Batch: 501
- Effective date: 03/18/2019
- Year/Period: 2019 9 MAR
- Fund: 100 GENERAL FUND
- Cash account: 100.00.1110.00.000.00.000. CASH IN BANK
- CK RUN: 031819DP
- Due date: 03/18/2019
- Invoice count: 1
- Amount total: 1.00
- Vendor hash: 1
- Released:

ACCOUNTING/PURCHASING PROCEDURES

DIRECT PAY REQUESTS - REFUNDS

On the invoice entry screen you will enter “VENDOR #1” and your invoice number should be the “DATE” and “INITIAL OF FIRST NAME” and “FULL LAST NAME” (EXAMPLE: 03/19/19SWILLIAMS)

Once you’ve entered the invoice # and hit the tab key, this next screen will open. This is where you will enter the person’s name that you are refunding and their address. Please make sure you double check your entry before clicking the green check mark.

ACCOUNTING/PURCHASING PROCEDURES

DIRECT PAY REQUESTS - REFUNDS

Once you are back on the Invoice Entry screen you will enter the “AMOUNT” of the refund and the “DESCRIPTION”. Your description should contain **REFUND**—“reason for the refund” (**EXAMPLE: REFUND-LAPTOP FEE**). You can either click the green check mark or use tab key to the budget code line to be able to enter the **BUDGET CODE** you would like to charge for the refund. Once complete you can click the green check mark.

The screenshot shows the 'Invoice Entry' window with the following details:

- Invoice Year: 2019
- Vendor: SUSAN WILLIAMS
- Document: 45783
- Invoice: 03/18/2019
- Description: REFUND-LAPTOP FEE
- Status: Approved
- Department: 0620
- Work order: 466723
- Work order task: 0
- Allocation: 0
- Requestion: 0
- Liq method: Line
- Invoice date: 03/18/2019 11:11
- Received date: 03/18/2019 11:11
- Due date: 03/18/2019 11:11
- Net amount: 2.00
- Payment method: Normal
- Check/Wire: 3:51

The Accounts table at the bottom shows:

Line	T	Account	PO	Inv amount	2019	A	Buf	Work order	WO task
1 E		139.41.4399.00.130.99.000.0020		2.00		N	1		0

Next you will need to enter the following information in the “COMMENTS” folder even if there are multiple children:
Student ID# / Student Name / Reason for Refund / Dollar Amount of Refund

Once complete you can click the green check mark and close the Invoice Comments box.

The screenshot shows the 'Invoice Entry' window with the 'Invoice Comments' dialog box open. The dialog box contains the following text:

Invoice comments
122441 - LAUREN WILLIAMS - LAPTOP FEE - \$30.00
122442 - DUSTIN WILLIAMS - LAPTOP FEE - \$30.00

NOTE: If you have additional refunds to enter, you will click the “+” button to add another invoice and complete the same process for each refund you have. Once you are finished, you can close your screen and “RELEASE”, “OUTPUT POST” & “PRINT” your direct pay request.

If you have any issues with the DIRECT PAY process, you will still contact ACCOUNTING to assist you.

ACCOUNTING/PURCHASING PROCEDURES

DONATIONS / GIFTS

DESCRIPTION: Donations of cash, equipment, and various other items may be given to the District. All donations should be accepted by signature on the Gift Acceptance Form by the Principal/Department Head and the applicable Assistant Superintendent of Secondary or Elementary Education. Additionally, if the donation is UIL related the Director of Fine Arts or the Athletic Director, as applicable, should accept by signature. If the item is equipment or facility related, the Chief Operations Officer should also sign. The Gift Acceptance Request Form can be found on the Business & Finance website under Business Forms. Monthly reports of all donations are presented to the Board of Trustees. The Board will approve/disapprove all donated items \$5,000 and over.

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

Please see MISD Administrative Regulations for additional details regarding donations/gifts.

McKinney Independent School District
Gift Acceptance Request Form

Campus/Department:	_____
Donor Information	
Name:	_____
Address:	_____ _____
Donation Information:	
Money (Amount): _____	To be used for: _____
Account Code to be spent from: _____	
Supplies/Equipment	
Description:	_____
Estimated Value:	_____
Will equipment be supported/maintained with District funds?	_____
Does campus/department accept responsibility for all associated cost?	_____

ACCOUNTING/PURCHASING PROCEDURES

DUES

DESCRIPTION: Purchase order required.

EQUIPMENT REPAIRS

DESCRIPTION: See - Repairs Section

EMERGENCY PROCUREMENTS

DESCRIPTION: Under Texas Education Code 44.031 (h), “if school equipment, school facility, or a part of a school facility or personal property is destroyed or severely damaged or , as a result of an unforeseen catastrophe or emergency, undergoes major operation or structural failure, and the Board of Trustees determines that the delay posed by the methods provided for in this section would prevent or substantially impair the conduct of classes or other essential school activities, then contracts for the replacement or repair of the equipment or the part of the school facility may be made by methods other than those required by this section.”

Notwithstanding any other provision of the Education Code, in the event of a catastrophe, emergency, or natural disaster affecting the District, the Board may delegate to the Superintendent or designated person the authority to contract for the replacement, construction, or repair of school equipment or facilities under Education Code Chapter 44, Subchapter B if emergency replacement, construction, or repair is necessary for the health and safety of District staff and students.

ACCOUNTING/PURCHASING PROCEDURES

ESTIMATED PURCHASE ORDERS

DESCRIPTION: The Purchase Requisition may be a summary listing of the items to be purchased, but must include the following:

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

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

EXAMPLE:

Detail			
Quantity	1.00	Unit price	35.00000
Commodity	...	UOM	EACH
Inventory item	...	Freight	.00
Location	...	Discount percent	.00
Type	<input type="radio"/> Pick ticket <input type="radio"/> Purchase	Credit	.00
Description	ESTIMATE PO FOR BULLETIN BOARD SUPPLIES (ROLL PAPER, BORDER, CUT OUTS) NOT TO EXCEED \$35	Line item total	35.00
	<input type="button" value="Add Desc/Notes"/>	Amount justification:	Not Needed

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

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

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

ACCOUNTING/PURCHASING PROCEDURES

FEDERAL FUND PURCHASE METHODS

DESCRIPTION: The following purchase methods should be used when using Federal Funds

MICRO-PURCHASES (Purchases up to 49,999)

Micro-purchases may be awarded without soliciting competitive price or rate quotations if the District considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly. The cost of the items purchased using the micro-purchase method is cumulative across the grant year and cannot exceed a total of \$49,999.

SMALL PURCHASES (Purchases from \$10,001 - \$49,999)

Federal grant purchases totaling between 10,001 and \$49,999 require written, emailed, or faxed quotations from at least three (3) qualified vendors.

COMPETITIVE PROCUREMENT (Purchases from \$50,000 and over)

Federal grant purchases of \$50,000 or more in the aggregate, for each 12-month period require a formal bid. These methods are used to obtain competitive prices, terms, and conditions from vendors for goods and/or services that provide the best value to the district. The vendor must also have properly completed the EDGAR certification document contained in the bid documents before federal funds are used to purchase goods and/or services.

Competitive is when at least three (3) bidders offer prices based on identical specifications. Fewer than three (3) responses is acceptable if after solicitation of a number of sources, competition is determined inadequate.

Competitive procurement options:

- 1) Competitive bidding
- 2) Competitive sealed proposals
- 3) Request for proposals, for services other than construction services
- 4) Interlocal/Cooperative contracts
- 5) Design-build contracts
- 6) Contract to construction, rehabilitate, alter, or repair facilities that involve using a construction manager
- 7) A job order contract for the minor construction, repair, rehabilitation, or alteration of a facility
- 8) Reverse auction procedure as defined by Section 2155.062(d), Government Code; or
- 9) The formation of a political subdivision corporation under Section 304.001, Local Government Code.

SIMPLIFIED ACQUISITION (Purchases from \$250,000 and over)

Federal grant purchases of \$250,000 or more in the aggregate, for each 12-month period require a formal bid or competitive sealed proposal. An independent estimate must be performed prior to receiving bids or proposals and a cost/price analysis after bids/proposals are received but prior to an award.

ACCOUNTING/PURCHASING PROCEDURES

FIELD TRIP EXPENSES

FIELD TRIP EXPENSES – TICKETS

DESCRIPTION: Payment requests for field trips should be submitted on a Purchase Requisition, using the General Note "Advance Payment Required". Charter expenses (transportation), Sky Ranch expenses, and any other trip requiring a down payment and multiple payments, should be requested through the purchase order process. If a contract with the vendor is involved, forward it to Accounts Payable, after following the procedures outlined under the section "Consultant/Contracted Services."

If field trip sponsors are accepting payments from students for expenses, cash receipting and deposit procedures should be followed. Please see procedures outlined in **MONEY PROCESSING**.

FIELD TRIP EXPENSES – TRANSPORTATION

DESCRIPTION: Field trip requests are processed on-line through the **Transfinder LE System**. Requests are entered at the campus/department level and approved through four levels. Training and questions regarding the system should be directed to the field trip coordinator of Durham services at 972-542-8316. Request entries should be made at least **10 days** prior to the trip. An account number is required. Field trips must be coded to object code "6494" from the campus PPA or activity funds.

The Accounting Department will send monthly to campuses/departments a copy of the detail of amounts charged by Durham for field trips and shuttles for their areas of responsibility. It is the campus/department responsibility to retain the copy for their records and to contact Accounting to correct account codes.

FILM PROCESSING

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

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

FREIGHT CHARGES

DESCRIPTION: Refer to the MUNIS® manual for Freight Charges instructions.

ACCOUNTING/PURCHASING PROCEDURES

FOOD APPROVAL FORM

DESCRIPTION: See – Account Transfer

FUNDRAISERS

DESCRIPTION: Fundraisers operated by a class or club at McKinney ISD are subject to district Purchasing and Accounting guidelines. District guidelines for fundraisers may be found on the MISD website. Detailed accounting guidelines are included in the Activity Fund Manual. Sponsors should be aware of their responsibilities concerning inventory, cash handling, and reporting. Items for fundraisers must be ordered on an authorized district purchase order. The purchase order can be entered as a blanket purchase order.

Fundraising revenue should be used to benefit the group as a whole.

Raffles **cannot** be conducted by any District Club or organization as a fundraiser. The District does not meet the Texas statutory requirements to do so. In addition, the statutory requirements do not allow the District to conduct Bingo as a fundraising activity.

Prizes to students to assist with fundraising activities can only be offered by a third party vendor who must be the presenter of such items.

ACCOUNTING/PURCHASING PROCEDURES

FURNITURE

DESCRIPTION: ALL FURNITURE REQUESTS SHOULD BE SUBMITTED ON A BLUE REQUISITION FORM AND FORWARDED TO THE PURCHASING DEPARTMENT. All furniture items should be use object code "6397".

Annual contracts for furniture items are a result of the bid process and the Purchasing Department will determine if any items are covered by a contract price.

The Purchasing Department will place the order with the vendor and coordinate the delivery & installation process.

Upon receipt of goods, make sure any visible damages are noted on the packing list before signing for the delivery.

The campus secretary will be responsible for forwarding the packing list to the Purchasing Department.

Upon receipt of the packing list, Purchasing will enter receiving on the MUNIS® System.

FURNITURE CATEGORIES

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

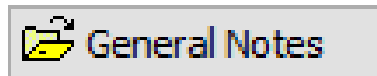
For any items not listed, please call the Purchasing Department for assistance.

ACCOUNTING/PURCHASING PROCEDURES

GENERAL NOTES

PURCHASE REQUISITION GENERAL NOTES:

DESCRIPTION: General Notes are used to communicate information to the vendor, Purchasing Department and Accounts Payable. These are notes that can be added to your purchase requisition by clicking on **GENERAL NOTES** button and using the **IMPORT** feature to select the appropriate note. These notes will print at the bottom of the purchase order as long as the Print on PO is check marked.



CONTRACT ATTACHED – DEPOSIT REQUIRED

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

ADVANCED PAYMENT REQUIRED

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

1. Purchasing Department will forward the original Purchase Order to Accounts Payable.
2. The campus must send Accounts Payable a copy of the order form or advertisement stating that an advance payment is required. The vendor's address and phone number should be on the order form. Payment will not be issued until this information is received. Please check the back-up for complete and accurate information. If a price cannot be determined from the paperwork that will establish the amount of the advance, then the backup cannot be considered complete. Please be sure to indicate the purchase order number on the back-up that is sent in. This will help speed up your request. If check is needed quickly, please contact the applicable Accounts Payable clerk.
3. After obtaining the "goldenrod" copy of the purchase order, enter a receiving record on the system even though items have not been received.
4. Be sure to check that the items are shipped.
5. Accounts Payable will issue a check to the vendor and send the check and purchase order to the vendor. If the vendor is a Control Pay vendor as indicated on the General Tab as "**Active Card Integration**" in the MUNIS® vendor file, a check will not be issued and the payment will be by credit card. If documentation needs to be returned to the vendor, the personnel requesting the purchase order should send separately and indicate the payment was made by credit card. See **Control Pay – Payments by Credit Card**.

ACCOUNTING/PURCHASING PROCEDURES

GENERAL NOTES

RETURN CHECK TO CAMPUS

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

1. Purchasing Department will forward the “original” Purchase Order to Accounts Payable.
2. The campus must send Accounts Payable a copy of the order form or advertisement stating that an advance payment is required. Payment will not be issued until this information is received. Please indicate the purchase order number on the back-up being sent in. Please check the paperwork for completeness. An amount due is required to be clearly visible on the paperwork before it can be considered complete.
3. Receiving must be done as soon as the goldenrod is received.
4. Accounts Payable will issue a check to the vendor and send the check and Purchase Order to the campus. If the vendor is a Control Pay vendor as indicated on the General Tab as “**Active Card Integration**” in the MUNIS® vendor file, a check will not be issued and the payment will be by credit card. If documentation needs to be returned to the vendor, the personnel requesting the purchase order should send separately and indicate the payment was made by credit card. See **Control Pay – Payments by Credit Card**.
5. Receipts or proof of purchase must be sent to Accounts Payable **within 10 days** of purchase.

RETURN PURCHASE ORDER TO CAMPUS

Use when the campus needs the “original” Purchase Order returned to **hand deliver** to a vendor (i.e., Sam’s Wal-Mart, Kroger) or when you have an **order form** or other documentation that is required to be sent with purchase order. The campus will then be responsible for sending the purchase order and order form or documentation to the vendor.

CONFIRMATION ONLY

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

ACCOUNTING/PURCHASING PROCEDURES

GIFT CERTIFICATES

DESCRIPTION: Gift certificates/cards are not allowed as awards to District personnel.

If needed for another purpose, please check with Accounting/Purchasing. If approved, the purchase must come from 865 funds.

HOTEL RESERVATIONS

DESCRIPTION: Hotel charges for an employee should be included with a travel advance through a direct pay request for travel. Please treat the hotel request as a separate line item.

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

The District is exempt from state occupancy tax only.

Hotels.com, Expedia, Airbnb and third party reservation companies do not provide acceptable receipts detailing taxes and **should not be used**.

If reservations are made through an unacceptable company, the state occupancy tax rate of 6% will be deducted from the hotel bill and **not reimbursed** to the employee.

TRAVEL ADVANCES:

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

NON-REIMBURSEABLE EXPENSES:

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

- Movies
- Room Service (other than regular per diem amounts)
- Phone Calls (other than to MISD Offices/Campuses)
- Internet
- **Any Charges for Texas sales tax**

TEXAS STATE OCCUPANCY TAX

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

OUT OF STATE OCCUPANCY TAX


McKinney ISD is **not** exempt from out of state, city or county occupancy taxes.

--See example--

ACCOUNTING/PURCHASING PROCEDURES

HOTEL RESERVATIONS

EXAMPLE:


 Comptroller of Public Accounts (Rev. 9-96/9)

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel sec. 3.161 for exemptions.


Check exemption claimed:

United States government or Texas government official (state, city, and county tax exemption). Includes US government agencies, State of Texas officials who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the United States Department of State. **United States government employee (state tax exemption).** Includes US government employees traveling on official business representing the federal government. Hotels should check with the local taxing authorities to determine if federal employees are exempt from city or county taxes.

Religious, charitable, or educational organization or employee (state tax exemption only). Educational organizations include state and private universities, junior colleges, community colleges, independent school districts, and public and private elementary and secondary schools of this state and other states. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim an exemption.

Name of exempt organization MCKINNEY INDEPENDENT SCHOOL DISTRICT	Organization exempt status (Religious, charitable, educational, governmental) EDUCATIONAL
Address of exempt organization (Street and number, city, state, ZIP code) #1 DUVALL ST., MCKINNEY, TX 75069	

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

 Guest name (Please print)	Date
--	------

FOR HOTEL/MOTEL USE ONLY (OPTIONAL)

Name of hotel/motel				
Address of hotel/motel (Street and number, city, state, ZIP code)				
Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

INTERNET PURCHASING / ONLINE PURCHASES

DESCRIPTION: Certain items required by staff may be available from online .com sites that will not take a purchase order. The buyer may give their personal credit card and ask for reimbursement by direct pay only if prior approval has been received by Principal/Department Supervisor and Accounting Department. Please see **DIRECT PAY** section.

INVOICES

DESCRIPTION: **Invoice Payment Terms are Net 30 Days.** All invoices must be forwarded upon receipt to the Accounting Department. All invoices should note the purchase order number. Originators of unauthorized purchases may receive a Purchasing Violation Letter that will require an explanation for the reason for the purchase and supervisor approval. Repeated violations may result in the termination of purchasing privileges.

ACCOUNTING/PURCHASING PROCEDURES

JANITORIAL SUPPLIES

DESCRIPTION: The current custodial services contractor, provides janitorial supplies. Please contact custodial services contractor for janitorial materials.

LIBRARY BOOKS

DESCRIPTION: Campuses may refer to the **Awarded Vendors List** on the Purchasing Department website under Awarded Bids, for approved vendors to purchase library books from. Blue requisition forms may be filled out and given to the campus secretary for placement of Purchase Requisitions.

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

Description / Account	Qty	Unit Price
BLANKET PO [LIBRARY] FOR 2021-2022 SCHOOL YEAR (JULY 2021-MAY 2022) - NOT TO EXCEED \$8,998. PROCESS BOOKS USING SPECS ON FILE. MULTIPLE, SEPERATE ORDERS AND BACK ORDERS ACCEPTED.	8998.00 EACH	1.00000
199.12.6329.12.112.99.000.1112		

When the campus secretary receives the “original” purchase order copy, she should attach the detailed order form and either email it to the vendor or the Librarian may place order online.

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

LIGHT BULBS

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

ACCOUNTING/PURCHASING PROCEDURES

LOCAL RETAIL STORES

DESCRIPTION: Petty Cash may be used for **local purchases under \$100.00**. A sales tax exemption form should be presented or sales tax will not be reimbursed. For **purchases over \$100.00**, a Purchase Requisition must be issued to the vendor. The Purchase Requisition may be a summary listing of the items to be purchased, but must include the following:

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

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

EXAMPLE:

Detail	
Quantity	1.00
Commodity	...
Inventory item	...
Location	...
Type	<input type="radio"/> Pick ticket <input type="radio"/> Purchase
Description	ESTIMATE PO FOR BULLETIN BOARD SUPPLIES (ROLL PAPER, BORDER, CUT OUTS) NOT TO EXCEED \$35
	Add Desc/Notes
Unit price	35.00000
UOM	EACH
Freight	.00
Discount percent	.00
Credit	.00
Line item total	35.00
Amount justification:	Not Needed

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

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

After receipt of goods, the Secretary will enter receiving on the MUNIS® System. Write the Purchase Order number on the receipt and forward to the Accounts Payable **within 24 hours**.

ACCOUNTING/PURCHASING PROCEDURES

MAIL - POSTAGE METER

DESCRIPTION: Campuses may use the Administration Building postage meter machine to run postage for large mailings. Please see the Purchasing Department before using the machine. You will need to turn in a completed Postage Meter Usage Form to Accounting.

POSTAGE METER USAGE FORM

****TURN COMPLETED FORMS INTO ACCOUNTS PAYABLE****

DATE		
CAMPUS NAME		
NAME OF PERSON RUNNING METER		
BUDGET CODE		
# OF PIECES	POSTAGE AMOUNT	TOTAL

ACCOUNTING PURPOSES ONLY:	
CREDIT	199.41.6399.75.728.99.000.0800

NOTE: All bulk mailings will need to be taken to the post office and can be dropped off inside the building.

ACCOUNTING/PURCHASING PROCEDURES

MAIL - INTERCAMPUS

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

1. Interoffice mail will be picked up daily by our mail personnel.
2. Letters and documents must have the name of the campus and person that the material is going to. The department must appear on interoffice mail going to the Administration office.
3. Daily pickup and delivery schedules start at approximately 9:00 a.m. (See delivery schedule below)
4. Please have the previous day's interoffice mail tubs emptied prior to placing outgoing mail in the tubs to be picked up.
5. Please have outgoing interoffice mail ready and in the designated pick-up area before the driver arrives.
6. Due to liability risks, personal gifts will no longer be transported in the interoffice mail.
7. For security reasons, the mail personnel cannot deliver personal boxes or packages going to the post office.
8. Interoffice mail is to be used for MISD business only. Utilization for items of a personal nature is not allowed.

INTER-OFFICE MAIL ROUTE Starts at approximately 9:00 am

- | | |
|---|-------------------------------|
| 1. MAINTENANCE | 19. MCCLURE |
| 2. GREER / FOOD SERVICE | 20. MCKINNEY BOYD HIGH SCHOOL |
| 3. MCKINNEY LEARNING CENTER | 21. MINSHEW |
| 4. ADMINISTRATION | 22. DOWELL |
| 5. FAUBION | 23. GLEN OAKS |
| 6. BURKS | 24. WILMETH |
| 7. CALDWELL | 25. EDDINS |
| 8. MCKINNEY HIGH SCHOOL | 26. BENNETT |
| 9. FINCH | 27. WOLFORD |
| 10. MALVERN | 28. EVANS |
| 11. WEBB | 29. RUEBEN JOHNSON |
| 12. PRESS | 30. MCGOWEN |
| 13. DURHAM TRANSPORTATION | 31. MCNEIL |
| 14. SCOTT JOHNSON | 32. WALKER |
| 15. CRC | 33. SLAUGHTER |
| 16. MCKINNEY NORTH HIGH SCHOOL / SERENITY | 34. LAWSON EARLY CHILDHOOD |
| 17. VEGA | 35. CLUB 360 |
| 18. COCKRILL | |

ACCOUNTING/PURCHASING PROCEDURES

MAINTENANCE AGREEMENT

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

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

MEALS

DESCRIPTION: See – The Following Sections:

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

EMPLOYEE & STUDENT PER DIEM ALLOWANCE

❖ Breakfast	\$ 8.00
❖ Lunch	\$10.00
❖ Dinner	\$18.00

Receipts are not required for employees' per diem meals that are requested as reimbursement **from funds other than grant funds**.

Per Diem meals are defined as meal expenses allowed while traveling **overnight**.

- Employees are only allowed per diem for overnight stays unless accompanying students.
- Students traveling for school activities overnight may also receive per diem. The trip sponsor should have each student sign verification of the amount of meal funds received.

Meal Expense –Grant Funds: Employees requesting reimbursement for meals utilizing grant monies **must provide actual receipts**. Reimbursement is allowed only for meals on overnight trips and for the maximum amount of \$36 a day.

Campus Meeting Meals: Reimbursements requested for meals where only MISD employees are present can be paid from campus activity (fund 461) or student activity (fund 865) funds using object code "6499". The use of 199 funds require prior approval from CFO using the Food Approval Form (see Account Transfer Section).

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

ACCOUNTING/PURCHASING PROCEDURES

MEMBERSHIP DUES

DESCRIPTION: Membership dues can be paid using a purchase order. All memberships are coded to object code 6495. Receiving on the purchase order will need to be completed after issuance in MUNIS® System – Purchase Order Receiving. In addition, an invoice stating the amount to be paid must be provided to Accounts Payable.

MILEAGE

DESCRIPTION: As of 1/1/24, the mileage rate is \$.67 per mile. The mileage chart between District schools can be viewed on the Business & Finance website under Business Forms. See the chart below for mileage to major cities in Texas. For mileage reimbursement to other areas, please attach a copy of the proof of distance traveled, such as MapQuest or Google Maps.

Advance/Reimbursement can be made using:

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

See- Direct Pay Request Section



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

ACCOUNTING/PURCHASING PROCEDURES

MONEY PROCESSING

DEPOSITS

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

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

Deposit slips are furnished by Accounting and are issued with three copies:

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

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

Preparing Deposits:

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

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

DEPOSIT TICKET
FOR CLEAR COPY PRESS PRINT WITH BALL POINT PEN

DATE: 8/6/07

CURRENCY	COIN	CHECKS
		Jones 100.00
		Smith 50.00
461.005719.07.002.00.000.500		
150.00		

TOTAL ITEMS:

DEPOSITED MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

THE AMERICAN NATIONAL BANK of Texas
KIAUTION * AMERICAN

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

#0 2897 @ 5048 8040 3 1000 15 12 @

ACCOUNTING/PURCHASING PROCEDURES

MONEY PROCESSING

DEPOSITS (Continued)

Plastic deposit bags are used by the district to make deposits and are provided by CDC.

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

1. Paper clip your checks, cash, white and yellow deposit slips together and put in plastic disposable deposit bag. **Please do not use any staples on the deposits.** Please total each deposit slip. You should put only one deposit per bag, per the bank's request.
2. Make sure the bag number has been put on the deposit slip before separating the copies.
3. Loose coins do not need to be rolled. Put coins in deposit bag with checks/cash.
4. Seal the bag and note on the front of the bank bag the campus name, the bank name, account number, and amount deposited. See the Bank Bag Example.
5. The courier will provide each campus with specific instructions. Campuses will receive a receipt book. The bag number and amount will be entered in the receipt book.
6. The courier will sign the book upon pick-up with the date and time.

SAMPLE BANK BAG

Barcode: 1767881 **BANK BAG**

TO USE:

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

NOTE: "FROM" information MUST be filled in

FROM: Finch

TO: ANB
3110001512

SAID TO CONTAIN \$ _____ ACCOUNT # _____

SIGNATURE: _____

DATE: _____ FACILITY: _____

1: \$ 500.00 4: \$ _____
2: \$ _____ 5: \$ _____
3: \$ _____ 6: \$ _____

Item #630-19120
9x12 Deposit Bag

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

ACCOUNTING/PURCHASING PROCEDURES

MOVING BOXES AND TAPE

DESCRIPTION: Campuses can submit a request to the Purchasing Department for moving boxes and tape if they have a program moving to another campus or if their campus is being renovated/refreshed. This expense will be paid by the District, unless the campus is moving staff within the building, then this expense will be paid for by the campus. The form is located on the Purchasing website under the Purchasing Manual and Forms section.

Purchasing enters the purchase requisition and sends an email to the Central Distribution Center to process the request, pull the order from stock and deliver to the campus.

MOVING BOX REQUEST

CAMPUS:	PURCHASING/CENTRAL OFFICE						
ATTENTION:	A DOMINGUEZ						
BROWN MOVING BOXES (25/BUNDLE)	#	5					BUNDLES
<small>(NOTE: These ARE NOT White Bankers Record Storage Boxes)</small>							
PACKING TAPE (1 ROLL/BUNDLE)	#	5					ROLLS
BUDGET CODE:							
199	41	6399	00	730	99	000	0820
REASON FOR REQUEST:							

MOVING STAFF WITHIN BUILDING (CAMPUS PAYS FOR)

MOVING REQUESTS

DESCRIPTION: Requests for moving items from one campus to another (i.e. boxes, choir risers, folding chairs, furniture) should be sent to the Director of the Central Distribution Center, either via email or using the work order system.

The following information should be detailed:

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

ACCOUNTING/PURCHASING PROCEDURES

NON-COMPETITIVE PURCHASES

DESCRIPTION: Specific purchases may not allow for competition due to the nature of the service, based on how it is made available or who will be providing the service, and if no true competition exists. These qualifying purchases may be approved by the Purchasing Department and be designated as a non-competitive procurement. However, if the Purchasing Department determines that competition can be found, the procurement must meet the standard purchasing guidelines for competitive purchases.

This designation does not conflict with the requirements set for in Section 44.031(j) of the Texas Education Code for items that qualify to be purchased from a single source (**see Sole Source Purchases**).

Purchase of certain services made under this process include, but are not limited to the following:

- ❑ Expertise or service that is available only through a governmental entity, whether local, State, or Federal, to comply with legal requirements
- ❑ Membership into a professional organization
- ❑ Fees associated with UIL or other school related competitions
- ❑ Registration fees related to a conference, assembly, seminar, workshop, or training session related to school business or job skills in a specific discipline or area of expertise
- ❑ Subscription fees to particular publications needed in the performance of duties or education requirements
- ❑ Field trips to specific location events
- ❑ Rental property or facility for school business
- ❑ Software and online subscriptions: Purchase of a given software application and/or online software subscription not exceeding \$50,000 in the aggregate for a given fiscal year do not require multiple price quotes. However, the expenditure amount of the same software by multiple locations must be aggregated as if they were one and the same contract, and if the aggregate amount between all locations exceeds \$50,000 in one fiscal year, then the software must be procured through a formal competitive procurement process or purchase through an Interlocal/Cooperative agreement
- ❑ Exceptions authorized by the Purchasing Director: Specific circumstances leading to waiving standard purchasing procedures may involve situations including, but not limited, time sensitive procurements where standard procurement procedures would cause a disadvantage to the District, lack of known qualified vendors, etc. These exceptions will be reviewed and considered on a case-by-case basis.

ACCOUNTING/PURCHASING PROCEDURES

NOTARY

DESCRIPTION: Use an “approved” vendor in the MUNIS® System vendor file. You can search using the “User Defined tab under “Category” and type NOTARY.

- 1) Complete application on the appropriate vendor website.
- 2) Create a purchase requisition based on the “package” chosen. Add the General Note – “Advance Payment Required”.
- 3) Once purchase requisition has been approved, you will need to do the receiving on the purchase order.
- 4) Send application to Accounts Payable to be mailed with the check.

NOTICE OF NON-COMPLIANCE WITH PURCHASING POLICY

DESCRIPTION: This letter is issued by the Accounting Department when campuses submit a Direct Pay Request that is in violation of Purchasing policies.

NOTICE OF NONCOMPLIANCE WITH PURCHASING POLICY

To: _____ Date: _____

From: _____

The attached documents are being returned to you for the following reason(s) that violate current Board policy regarding the purchase of goods and services.

_____ 1. A purchase order was not prepared to purchase the goods/services as specified in Board policy

_____ 2. A purchase order was issued after-the-fact. (Goods and services had already been received prior to the P.O. being approved by the Purchasing Dept)

Please provide an explanation in the space below of the circumstances of this situation, approve payment of the attached invoices, and provide a budget code if one is not already evident. Non-compliant purchasing incidents are tracked and could result in disciplinary action with those responsible. Questions regarding purchasing policy should be directed to the Purchasing Department at 469-742-4013.

RESPONSE TO ACCOUNTING DUE BY _____

Explanation:	
Explanation by:	Date:
Approvals:	
Principal/Director:	Date:

ACCOUNTING/PURCHASING PROCEDURES

PETTY CASH

DESCRIPTION: Petty Cash may NOT be used for:

- Any State Sales Tax expense or State Hotel Occupancy Tax.
- Payment to an individual or employee for services performed.
- Any contracted services.
- Any purchases using federal funds (i.e., Head Start) unless processed through the Office of Federal Programs.
- Any Reimbursement exceeding \$100.

PETTY CASH ADVANCE

1. Employee should complete a Blue Requisition Form indicating items to be purchased. If purchase is under \$100.00 and the employee wishes to use Petty Cash, "**Petty Cash Request**" should be noted on the bottom of the Blue Requisition Form.
2. Petty Cash Requests must have **Principal approval** on Blue Requisition Form.
3. Secretary issues employee the Petty Cash advance for the amount requested. Employee signature is required on the bottom of the Blue Requisition Form verifying they have received the Petty Cash.
4. The Blue Requisition Form is filed in "**OUT**" file. This signifies that a return receipt is still out and needs to be returned by the employee. Transactions should not remain "Out" more than 3 working days.
5. When employee returns receipt to the Secretary, it should be attached to the Blue Requisition Form. If the receipt is for a lesser amount than the original advance, the employee is to return the difference to the Petty Cash fund. If the receipt is for more than the original advance, the difference is given to the employee.
6. The actual amount of the transaction (receipt) is noted at the bottom of the Blue Requisition Form and the form and receipt are filed in the "**IN**" file.
7. Amounts over \$100.00 are not allowed, and will not be reimbursed through petty cash.
8. If an individual brings in several receipts for reimbursement, please do not separate to stay under the \$100 limit. The individual should be reimbursed by direct pay when presenting receipts totaling over \$100. Please see "Direct Pay Requests".

ACCOUNTING/PURCHASING PROCEDURES

PETTY CASH

TRAVEL EXPENSES

DESCRIPTION: Employees may be reimbursed for mileage providing the entire transaction is less than \$100.00.

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

Receipts are not required for per diem meals or mileage expenses paid from funds other than grant funds. Per Diem meals are defined as meals paid due to travel overnight. Mileage or meals charged to **grant funds cannot** be reimbursed from petty cash.

As noted above, reimbursement of additional travel expenses to employees with travel advances should be limited to \$100. All receipts and reconciliations for travel advances must be returned to the Accounting Department. Upon review of the travel reconciliation, the Accounting Department may adjust the amount due to the employee and will notify the campus secretary of any additional amount due. Reimbursement for travel charged to **grant funds cannot** be through petty cash and must be requested by direct pay by individual.

MAINTENANCE

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

DAILY BALANCING

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

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

The total should equal your campus Petty Cash fund.

SEE FOLLOWING FORM SAMPLE

ACCOUNTING/PURCHASING PROCEDURES

PETTY CASH

PETTY CASH – REPLENISHING

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

1. Enter a Direct Pay Request on the MUNIS® System using your campus Petty Cash vendor number.
2. Attach completed petty cash transactions to the Direct Pay reimbursing your fund. The total of the direct pay request should equal the last total on your Daily Balance Sheet. Retain the Daily Balance Sheet in your files.
3. Please be sure that each blue requisition form has the correct receipt stapled to it individually. Once all blue requisition forms are completed and ready to forward to the BSG for reimbursement, they should be neatly bundled together and fastened together. The neater your reimbursement request, the quicker we can process your check. A binder clip is best for “bundling” the requisition forms together. This aids the Accounting Department in processing in a timely manner. Please do not use paper clips.
4. Place petty cash envelope in an **interoffice envelope** and forward to Accounts Payable. Please remember to allow sufficient time for the Accounting department to process your request. Checks are cut on a weekly basis.

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

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

PRINTING/PHOTOCOPYING/GRAPHIC DESIGN

DESCRIPTION: Campuses may refer to the list of Awarded Vendors on the Purchasing Department website under Awarded Bids. Blue Requisition Forms may be filled out and given to the campus secretary for placement of orders.

- Printing orders sent to a vendor for them to **perform a service of printing** should be charged to **6299**.
- **Pre-printed forms** that are purchased as supplied by the company should be charged to **6399**.
- All printing orders must be placed through the purchase order process in advance of requesting the service using an “approved” vendor.
- All District Logos must be approved, prior to using, by the Communications Department.

ACCOUNTING/PURCHASING PROCEDURES

PROFESSIONAL SERVICES

DESCRIPTION: Under Texas Education Code 44.031 (f), this section does not apply to a contract for professional services rendered, including services of an architect, attorney, certified public accountant, engineer, or fiscal agent. A school District may, at its option, contract for professional services rendered by a financial consultant or a technology consultant in the manner provided by Section 2254.003, Government Code, in lieu of the methods provided by this section. Federally funded professional service contracts must be made on a competitive basis.

Competitive bids shall not be solicited for professional services of any licenses or registered:

- Certified public accountant
- Architect
- Landscape architect
- Land surveyor
- Physician, including a surgeon
- Optometrist
- Professional engineer
- State-certified or state-licensed real estate appraiser, or
- Registered nurse

Contracts for these professional services shall be made on the basis of demonstrated competence and qualifications to perform the services and for a fair and reasonable price. Government Code 2254.002, 2254.003(S).

In connection with certain professional service contracts, specifically architectural or engineering, Government Code 2254 requires a two-step negotiation process. The two-step process only allows negotiation of price after an initial selection based upon demonstrated competence and qualification of the person/firm.

Unless specifically exempted by the Superintendent, all professional services anticipated to cost **less than \$50,000** are procured using an informal RFQ process. Departments forward a recommendation email to the Purchasing Director when professional services are required. The email identifies the following:

- Scope of work
- Qualification and experience requirements
- Project description and deliverables
- Time frames
- Budgeted amount and budget line items
- Suggested professional and rationale for determining qualification based selection

Unless specifically exempted by the Superintendent, all professional services anticipated to cost **more than \$50,000** are procured using the formal RFQ process. The RFQ must specify the evaluation factors to be used to determine minimum qualifications and demonstrated experience.

Professional and nonprofessional service contracts involving **Federal Funds** are required to be made on a competitive bases, under 2 CFR 200.

ACCOUNTING/PURCHASING PROCEDURES

PTA/PTO ORGANIZATIONS & BOOSTER CLUBS

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

The following bulleted items should be noted:

- At no time should outside organization funds be deposited into district bank accounts, even on a temporary basis. (New organizations will sometimes request this as a favor until their banking is established.)
- Purchases must be made by these organizations on their own, without the use of district funds, and must be delivered to a designated address off campus, such as the home of the organization's president, secretary, treasurer, or other officer.
- PTA/PTO Organizations or Booster Clubs should never use the district's taxpayer identification number as if it were their own for establishing bank accounts, lines of credit, or relationships with vendors.
- The district's sales tax exemption status may not be used by outside organizations, even if the purchase directly benefits the school.
- Checks may not be issued to these organizations for payment of any goods or services. The financial obligations of these groups must be separated from those of the district. A single exception to this rule may be the payment of a complimentary membership for teachers or campus employees out of the principal's fund for that campus.

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

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

1. The campus or department should secure the financial portion of the commitment from the organization **BEFORE** district funds are to be used for the purchase.
2. Once the organization's share has been received, the funds should be deposited into a principal's activity (fund 461) revenue account.
3. The campus or department should then initiate purchase of the agreed-upon good or service by having a purchase order issued. The entire amount of the obligation should be encumbered from district funds. (The offsetting revenue will have already been deposited in the revenue code.)
4. After the receiving and invoicing against the purchase order has occurred, the district will issue the payment to the vendor for the good or service purchased.

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

ACCOUNTING/PURCHASING PROCEDURES

PURCHASE ORDER - ACCOUNT DISTRIBUTION

DESCRIPTION: Multiple budget codes can be used on line item purchase orders, but cannot be used on a Blanket purchase order. Please refer to the MUNIS® manual for account distribution instructions.

EXAMPLE:

Seq	T	Account	Description	Amount	GL Bud
01	Expense	199.13.6399.51.876.21.000.0410	GENERAL SUPPLIES	1,750.00	U
02	Expense	199.13.6399.51.877.21.000.0430	GENERAL SUPPLIES	1,750.00	U

PURCHASE ORDER – REVISIONS/CANCELLATIONS

DESCRIPTION: Purchase order revisions or cancellations (closings) are handled by the Purchasing Department. You can enter your request on the Purchasing Department website under the Purchasing Manual and Forms section. It is the campus responsibility to inform the vendor that the order is cancelled. When requesting that a purchase order be “revised”, you **must** indicate if the vendor is to receive a “revised” copy of the purchase order.

MCKINNEY INDEPENDENT SCHOOL DISTRICT
PURCHASE ORDER REVISION / CANCELLATION REQUEST

Vendor #: 47842 Vendor: AMAZON PO #: 1508713

Date of Request: 3/30/2022 Campus: Central Office

Requested By: Ana Dominguez

MCKINNEY INDEPENDENT SCHOOL DISTRICT
PURCHASE ORDER REVISION / CANCELLATION REQUEST

Vendor #: 47842 Vendor: AMAZON PO #: 1508713

Date of Request: 3/30/2022 Campus: Central Office

Requested By: Ana Dominguez

CLOSE (cancel) REVISE
 Reason: Order Cancelled; Did Not Use Send revised copy to vendor
 All Invoices/Receipts are Paid
 Used Wrong Vendor

DESCRIBE CHANGES TO PURCHASE ORDER BELOW

Original PO Total \$ 57.50 New PO Total \$ 40.53

DELETE LINE 1 - ITEM NOT AVAILABLE

UPLOAD QUOTE/INVOICE

CLOSE (cancel) REVISE
 Reason: Order Cancelled; Did Not Use Send revised copy to vendor
 All Invoices/Receipts are Paid
 Used Wrong Vendor

DESCRIBE CHANGES TO PURCHASE ORDER BELOW

Original PO Total \$ 57.50 New PO Total \$.00

UPLOAD QUOTE/INVOICE

ACCOUNTING/PURCHASING PROCEDURES

PURCHASE ORDER - TYPES

BLANKET PO

Blanket PO's are to be used over a period of time for multiple purchases & multiple payments. The ship to location will always be the campus and should be coded return purchase order to campus. Purchasing will send the campus the white and goldenrod copies of the purchase order back to the campus. (Wal-Mart, Sam's, Target and Grocery Stores, etc.)

ESTIMATE PO

Estimated PO's are to be used for one time purchases & onetime payments only. The ship to location will always be the campus and should be coded return purchase order to campus. Purchasing will send the campus the white and goldenrod copies of the purchase order back to the campus.

RETURN PO TO CAMPUS

The original purchase order will be returned to the campus or department. The campus is responsible for sending to vendor or taking to the store if it's retail.

ADVANCE PAYMENT REQUIRED

When the vendor requires payment in advance and will not accept a purchase order alone. Purchasing will give the "original" and "accounting" copy to Accounts Payable. The "goldenrod" copy will be returned to the campus for receiving purposes.

ADVANCED PAYMENT REQUIRED – RETURN CHECK TO CAMPUS

When the vendor requires payment in advance and will not accept a purchase order alone and the campus wants to deliver the check to the vendor (example - Field Trip Admissions). Purchasing will give the "original" and "accounting" copy to Accounts Payable. The "goldenrod" copy will be returned to the campus for receiving purposes. Once Accounts Payable issues the check, it will be returned to the campus. If the vendor is a Control Pay vendor as indicated on the MUNIS® vendor file General Tab as "**Active Card Integration**" a check will not be issued and the payment will be by credit card. If documentation needs to be returned to the vendor, the personnel requesting the purchase order should send separately and indicate the payment was made by credit card. See **Control Pay – Payments by Credit Card**.

ACCOUNTING/PURCHASING PROCEDURES

RAFFLES/BINGO

DESCRIPTION: Independent School Districts do not meet the Texas statutory requirements as a qualified non-profit to conduct raffles. Raffles may not be conducted by MISD clubs or organizations. In addition, the statutory requirements do not allow the district to conduct Bingo as a fundraising activity.

RECORD RETENTION

DESCRIPTION: Accounting and Purchasing records are retained for seven years. The exception would be records related to bond expenditures which are kept permanently. Please consult the District Records Manager/CDC Director regarding all other record retention.

REGISTRATIONS

DESCRIPTION: Registrations should be entered using a purchase requisition. Purchase requisition should clearly indicate the registration fee, attendee, location and dates of the conference being attended. Add General Note - Return Purchase Order To Campus, provided the vendor does not accept purchase orders and only a check or registration is completed online.

All registrations are coded to object code 6411 (employee) or 6412 (student).

REIMBURSEMENTS TO EMPLOYEES

DESCRIPTION: See – Direct Pay Request Section

ACCOUNTING/PURCHASING PROCEDURES

REPAIRS

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

After a blue Requisition Form has been completed and approved by the Principal, a Purchase Requisition should be entered on the MUNIS® System. **The Purchase Requisition must contain the following information:**

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

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

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

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

EXAMPLE:

ESTIMATE FOR REPAIR OF LAMINATOR AT MCKINNEY NORTH HIGH SCHOOL	1.00 EACH	204.00000
199.11.6249.91.004.22.000.0475		

ACCOUNTING/PURCHASING PROCEDURES

RETURNED CHECKS

DESCRIPTION: The district occasionally has checks given in payment of district obligations that are returned by the bank for insufficient funds (NSF), account closings, or stop payments. The district contracts with Envision for collection of such checks. If Envision cannot collect, the check is referred to the proper jurisdiction. The payer of the NSF check should be advised that they must deal with the agency attempting to collect their check: their bank, Envision or legal jurisdiction. **Under no circumstance should the campus or department accept repayment.**

In addition, the District **will not** accept personal or business checks from individuals or entities in the following situations:

1. An individual presenting a counter or temporary check. These checks do not have a preprinted name or address.
2. Individuals or entities that have multiple unpaid returned checks that Envision has requested the district no longer accept his/her/their checks. Accounting will notify the applicable campus or department.

RETURNS

DESCRIPTION: When items must be returned to a vendor, you must communicate to all parties involved – Central Distribution Center, Accounting and Purchasing.

If items are shipped to the campus, then it becomes the campus responsibility to contact the vendor regarding the return. If a **credit** will be issued, this will need to be communicated to Accounting. If this involves changes to the purchase order, then you will need to submit a “Revision/Cancellation Form” to the Purchasing Department.

If items are shipped to the CDC, then the campus will work with the CDC regarding the return and also communicate to Accounting and Purchasing as needed, if return will involve a credit or purchase order revision. The only exception is Amazon. The campus must initiate the return and ask for the credit memo.

ACCOUNTING/PURCHASING PROCEDURES

SALES TAX EXEMPT FORM

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

There are a few exceptions that should be noted.

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

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



TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency McKinney Independent School District	
Address (Street & number, P.O. Box or Route number) #1 Duvall Street	Phone (Area code and number) 469-302-4000
City, State, ZIP code McKinney, TX 75069	

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

Seller: _____

Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:
Supplies / Services for School Use

Purchaser claims this exemption for the following reason:
Political subdivision of the State of Texas

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

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

Purchaser 	Title	Date
---------------	-------	------

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

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

ACCOUNTING/PURCHASING PROCEDURES

SCHOLARSHIPS

DESCRIPTION: Scholarship payments should be paid from MEF, McKinney Educational Foundation. Campuses and groups desiring to make scholarship donations to students should make the check payable to the MEF.

Scholarships will not be paid directly to students. Student activity funds can grant scholarships but payment must be made to MEF for distribution.

SENIOR CLASS ACTIVITY FUNDS

DESCRIPTION: At the time of graduation, high school senior classes often have funds remaining in their class accounts. Two class officers will be required to open a bank account at the District bank in the name of the senior class during the first full week of May before graduation. Club minutes must be provided that names two signers on the account. It is the responsibility of these two designees to personally open the account in the name of the class and complete any bank requirements.

After all expenditures have been finalized in the senior account, the District will move the dollars remaining to the class account at the District bank. It is the responsibility of the class designees to maintain the account.

Classes that fail to open a bank account so that remaining funds can be transferred will forfeit any remaining class funds. The District will utilize these funds in the support of student learning.

Accounting will submit vendor request to Purchasing Department to assign the senior class a vendor number to be able to issue a check.

SHREDDING SERVICES

DESCRIPTION: Shredding services are paid for by the District and are coordinated with the Central Distribution Center staff. Please contact the Central Distribution Center at 469-302-2254 regarding these services.

ACCOUNTING/PURCHASING PROCEDURES

SOLE SOURCE PURCHASES

DESCRIPTION: In accordance with TEC 44.031 (j), compliance with competitive procurement methods listed in TEC 44.013 (a) is not required for purchases that are available from only one source, of such purchases meet one of the following established criteria:

- 1) **Any item for which competition is precluded because of a patent, copyright, secret process, or monopoly**
- 2) **A film, manuscript, or book**
- 3) **A utility service, including electricity, gas, or water**
- 4) **A captive replacement part or component for equipment**

The Sole Source exception shall not apply to mainframe data processing equipment and peripheral attachments with a single-item purchase price in excess of \$15,000.

Vendor's claiming Sole Source status will be asked to provide written and signed documentation stating the reason. The vendor must cite that it not only owns the rights to the product but that there is only one distribution source for the product. If the product is available from multiple suppliers, or if a similar/like product that will accomplish the same outcome is available, the purchase does not qualify as Sole Source.

Sole source purchases made with **Federal Funds** require documentation of approval through the Texas Education Agency **Request for Noncompetitive Procurement Approval** Form.

STUDENT TRIPS

DESCRIPTION: Trips are often scheduled for students to attend competitions or for enrichment at destinations within the state and out-of-state. All trips must be approved by the school principal and all out-of-state must also be approved by the Board of Trustees. Students may be required to pay trip costs and amounts may be collected in a single or multiple payments. Trip sponsors should carefully calculate trip costs and arrange a payment schedule that ensures the entire payment is received from the student at least 60 days before the scheduled trip. If this is not possible, only cash or money orders should be accepted within 60 days of the trip to avoid the possibility of returned checks. The trip sponsor will be responsible for establishing a refund policy. Trip sponsors are also responsible for the collection, issuing receipts to payers and deposit of funds. **See - "Money Processing and Returned Checks"**.

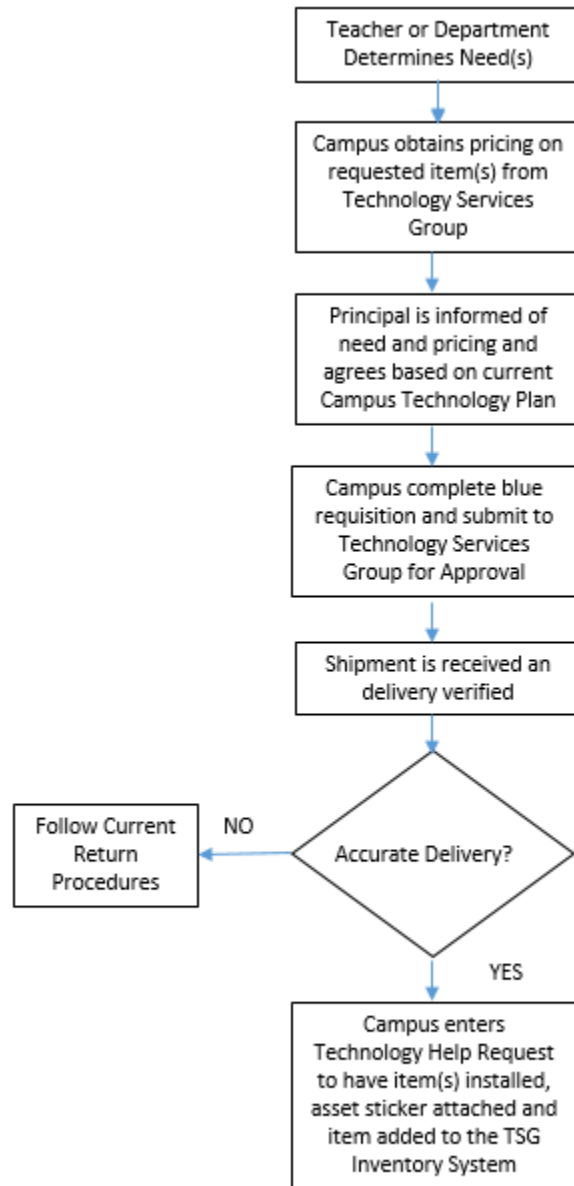
SUBSCRIPTIONS

DESCRIPTION: Subscriptions may only be initiated or renewed for the current school year using the current purchase requisition process.

See – Direct Pay Request Section

ACCOUNTING/PURCHASING PROCEDURES

TECHNOLOGY – P.O. LIFE CYCLE



ACCOUNTING/PURCHASING PROCEDURES

TECHNOLOGY – QUOTE/PURCHASES

DESCRIPTION: All technology requests (computer hardware, software, peripherals, and printers) should be submitted to the **Technology Services Group** via e-mail to **Technology Department Office Manager**. The Technology Services Group will evaluate their ability to support and service the requested item based on the district's standards.

Department secretaries will then enter the approved quote on the MUNIS® system.

When equipment is delivered to the campus from the CDC, appropriate staff will enter an online Technology Help Request to receive technical support for installation, affix MISD asset sticker, if needed, and add the item to the TSG Inventory System.

TECHNOLOGY REPAIRS

DESCRIPTION: Technology Repairs – District Owned Equipment

Repair request for computers, telephones, televisions, Smart Boards and other district-owned equipment should be entered via the Help Desk System on the employee portal by clicking on Technology Help Tickets. For assistance email Support@mckinneyisd.net or call the Help Desk at 469-302-4048.

TELEPHONES - CELLULAR

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

TRAINING CONTRACTS

DESCRIPTION: Contracts for staff training often note a fee plus traveling expenses of the trainer. A purchase order should be issued with two lines, one for the fee and the other for estimated travel expenses. Receiving will be completed on each line and the invoice provided to Accounts payable for payment.

ACCOUNTING/PURCHASING PROCEDURES

TRANSPORTING STUDENTS-DRIVER INFORMATION

DESCRIPTION: Any teacher/employee transporting students must submit a **Consent to Release Driver Information** form to the Office Manager for Facilities & Construction three weeks prior to transporting students.

All purchase requisitions for vehicle rentals should include the **name of the driver** and will only be processed if the driver is on the approved driver list.

McKinney ISD
043907

CNA
(REGULATION 2)

TRANSPORTATION MANAGEMENT:
STUDENT TRANSPORTATION:
STUDENT TRANSPORTATION IN PRIVATE VEHICLES

McKinney ISD believes that transportation of students in relation to school activities should be conducted by District transportation. This enables the District to insure consistent safety precautions are maintained anytime the District is responsible for the well-being of students. However, the District recognizes the need for employees and parents/volunteers to transport MISD students in relation to school activities from time to time. In order to safeguard the District's liability for such occasions and to insure the utmost safety of our students, the District authorizes private transportation of students in relation to a school event or activity only in accordance with the provisions listed below. The District will assume no responsibility for transportation conducted in any manner not consistent with the following:

Applicability of this regulation

This regulation shall be applicable to all transportation from school to or from a school related activity or event, including events arising from involvement in extra-curricular activities, and to or from a school sponsored event on private property, regardless of the location of the event or activity. This regulation shall not apply to any event or activity where District transportation is provided through its common carrier.

Private transportation of students in relation to a school event or activity

This Regulation shall be applicable to any person engaging in *District related* transportation of MISD students, their parents and guardians, school district employees and those persons authorized to act on behalf of the District in an official capacity. This Regulation does not apply to a motor vehicle operated by a common carrier used under a contract for District transportation or to an employee transporting students as part of a specific assigned duty.

Transporting students in relation to a school event or activity

This Regulation shall be applicable to transportation from School to or from a school related activity or event. Any transportation by a District employee that is not related to a school event or activity and approved in advance in accordance with this Regulation is strictly voluntary and the District assumes no liability or responsibility for such transportation.

An eligible "driver" according to District standards

All drivers providing transportation in accordance with this Regulation must be pre-approved through the District Business office. Pre-approval begins with the driver signing a "Consent for Release of Driver Information (Exhibit 1)," which will authorize the district to obtain a copy of the driver's driving record. Eligible drivers must hold a currently valid Texas driver's license.

ACCOUNTING/PURCHASING PROCEDURES

TRANSPORTING STUDENTS-DRIVER INFORMATION

In order to be authorized as an “eligible driver” according to this regulation, all employees, parents, or other volunteers shall acknowledge, sign, and submit an “Acknowledgment of Liability” to the District. (Exhibit 2)

Based upon each individual driving record, considering points assigned by the Texas Department of Motor Vehicles point system, eligibility as a safe driver will be determined. Drivers with six (6) or less points accumulated within 36 months of the date of the application may be eligible as a “driver” for purposes of this Regulation. Those eligible as a driver, but accumulating at least four (4) points during the most recent 36 months, will be reviewed on a semi-annual basis. For more information about the Texas DMV point system or to check your individual point record, see www.dmv.org/texas/point-system.php. Any accumulation of additional points may result in revocation of approved driver status. The District may also impose additional restrictions based on insurance or other requirements.

Duty to disclose violations

All drivers must disclose to the District any violation of motor vehicle laws or ordinances, other than those involving only parking, of which the driver was convicted, received a deferred adjudication, or forfeited bond or collateral. Such notification must be made within three (3) days of the date of the conviction, adjudication or other resolution. In the event that a driver is charged with a criminal offense involving the use of alcohol while operating a motor vehicle, the driver must disclose the charge to the District within three (3) days of the occurrence of the event leading to the charge, regardless of where or the event occurred or when the charges were filed.

Requirement for liability coverage

No motor vehicle may be used to transport MISD students unless a current policy of bodily injury and property damage liability insurance, meeting minimum statutory criteria, issued by an insurer authorized to provide automobile liability coverage in Texas, is provided in written form to the District before approval as a driver will be granted under these provisions. The certificate of coverage provided must remain current. It is the responsibility of the driver to provide updated verification to the District as needed.

Eligible motor vehicles

Passenger vehicles, including sport utility vehicles, pickups, or vans designed to transport fewer than ten (10) passengers may be used for the private transportation of students in relation to a school event or activity, as well as passenger vans designed to transport fifteen (15) or fewer persons, including the driver. These vehicles may be owned or rented by the District or privately.

Students transporting students

The District recognizes students may need to transport other students, however, the District will not approve students to provide such transportation under this Regulation. The District prefers that transportation of students in relation to school activities be conducted by District transportation or in accordance with this Regulation. Students who choose to voluntarily transport other students from school to or from school related activities do so at their own risk and must complete an authorization form signed by the parents of the driver and passenger (see Exhibit 3 – Parent Permission For Private Transportation To School Related Activity). The District assumes no liability for such transportation and specifically disclaims such liability in accordance with the terms of the authorization form.

ACCOUNTING/PURCHASING PROCEDURES

TRANSPORTING STUDENTS-DRIVER INFORMATION

TRANSPORTATION MANAGEMENT
DISTRICT VEHICLES

CNB
(REGULATION)

Applicability

This regulation applies to the use of vehicles owned or leased by the District used for District business other than transporting students. For regulations governing transportation of students in District owned/leased or privately owned vehicles, see CNA (REGULATION 2).

SCHOOL RELATED USE

Reservations for District vehicles for extracurricular activities must be made by sending a request form to the Director of the Central Distribution Center (CDC) at least five (5) days in advance.

These requests must be signed by the Director of the Program at the campus requesting the vehicle(s). The request will state the number of vehicles needed, date/time needed at designated campus, the location of the function, and the physical address of the event.

SAFE OPERATION

All District vehicles will be operated in the safest manner possible. The following guideline will apply to District cars, trucks, and any other vehicles.

1. When driving, employees must be physically and mentally capable of operating any vehicle safely. No employee should operate a District vehicle after having consumed alcoholic beverages or taking medication that may cause drowsiness.
2. Drivers will obey all traffic laws and observe legal speed limits at all times.
3. Any traffic citations will be the responsibility of the driver.
4. Employees will be responsible for maintaining in good mechanical operating condition any vehicles assigned to them.

An eligible "driver" according to District standards

All drivers providing transportation in accordance with this Regulation must be pre-approved through the District Business office. Pre-approval begins with the driver signing a "Consent for Release of Driver Information (Exhibit 1)," which will authorize the district to obtain a copy of the driver's driving record. Eligible drivers must hold a currently valid Texas driver's license.

ACCOUNTING/PURCHASING PROCEDURES

TRANSPORTING STUDENTS-DRIVER INFORMATION

Based upon each individual driving record, considering points assigned by the Texas Department of Motor Vehicles point system, eligibility as a safe driver will be determined. Drivers with six (6) or less points accumulated within the most recent thirty-six (36) months shall be eligible as a "driver" for purposes of this Regulation. For more information about the Texas DMV point system or to check your individual point record, see www.dmv.org/texas/point-system.php.

If more than six points but less than 10 points have been accumulated in the most recent thirty-six (36) months the driver will be eligible/probationary and eligible, but updates will be requested periodically from the Texas Department of Motor Vehicles. The District may also impose additional restrictions based on insurance or other requirements. Individuals who have accumulated 10 or more points in the most recent thirty-six (36) months shall not be approved to drive District owned/leased vehicles.

Duty to disclose violations

All drivers must disclose to the District any violation of motor vehicle laws or ordinances, other than those involving only parking, of which the driver was convicted, received a deferred adjudication, or forfeited bond or collateral. Such notification must be made within three (3) days of the date of the conviction, adjudication or other resolution. In the event that a driver is charged with a criminal offense involving the use of alcohol while operating a motor vehicle, the driver must disclose the charge to the District within three (3) days of the occurrence of the event leading to the charge, regardless of where or the event occurred or when the charges were filed.

DATE ISSUED: 12/15/09
UPDATE 85
CNB(REGULATION)

ACCOUNTING/PURCHASING PROCEDURES

TRANSPORTING STUDENTS-DRIVER INFORMATION



CONSENT TO RELEASE DRIVER INFORMATION

INFORMATION REQUESTED ON:

Texas Driver's License # _____

Date of Birth (Month/Day/Year) _____

Last Name _____ First Name _____ Middle/Maiden _____

Campus Location _____ Employee: Yes or No (please circle one)

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

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

Employees who are in safety sensitive positions, who operate District motor vehicles, or transport students, are subject to random drug testing.

Signature of License/ID Card Holder

Date

Email or Interoffice **DRIVER RECORD TO:**

Requestor's Name: Vonna Van DeVeer vvondeveer@mckinneyisd.net
Address: #1 Duvall Street
City, State, Zip Code: McKinney, Texas 75069 Telephone #: 469-302-4110

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

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

Title or Affiliation with above: Office Manager, Facilities & Operations Department

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

Vonna VanDeveer Signature of Requestor

Date

#1 Duvall Street • McKinney, TX • 75069 • (469) 302-4000

ACCOUNTING/PURCHASING PROCEDURES

TRANSPORTING STUDENTS-DRIVER INFORMATION

Exhibit 2

STUDENT TRANSPORTATION IN PRIVATE VEHICLE

ACKNOWLEDGEMENT OF LIABILITY FORM

To be used when an employee / parent / volunteer transports students (other than their own children) in a privately owned / leased vehicle.

Name: _____

District Employee (Yes or No): _____

Date(s) of Transportation: _____

School(s) involved: _____

Purpose of trip: _____

If not a McKinney Independent School District employee:

- I understand that I assume full responsibility and liability for students I will transport. I further understand that my liability is not subject to the statutory caps afforded the District and agree to indemnify and hold harmless the District, its officers, agents and employees against any and all claims, fines, assessments and / or awards arising from the operation of the vehicle utilized for this trip.

Initial

If a McKinney Independent School District employee:

- I understand that my personal auto liability policy is the primary insurance carrier for my vehicle and the policy limits of my policy will be exhausted before the District's auto liability policy is utilized.

Initial

Signature

Date

Issued 2/27/07

ACCOUNTING/PURCHASING PROCEDURES

TRANSPORTING STUDENTS-DRIVER INFORMATION

Exhibit 3



RETURN TO COACH/SPONSOR BY: _____

PARENT PERMISSION FOR PRIVATE TRANSPORTATION TO SCHOOL RELATED ACTIVITY

Name of Student: _____

PERMISSION AND RELEASE made by: _____
(Circle one: parent or legal guardian)

(Address, city, state, zip code) _____

Co curricular/Extracurricular Activity: _____

Although the District may provide transportation to and from the above mentioned activity, I desire that my student be allowed to participate in this activity, and travel to and/or from the activities via an alternative mode of private transportation designated by me or that I and/or my student be allowed to transport the following students to and/or from the activities. In this regard, I grant permission, strictly under the provisions of this agreement, for my student to secure private transportation, and/or for me and/or my student to provide transportation, to and/or from the above mentioned school related activity with the following individual(s):

Name of Adult Driver(s): _____

Name of Student Driver(s): _____

Name of Student Rider (s): _____

In consideration for permission to participate in the activity identified above, I hereby release and forever discharge the McKinney Independent School District, (hereinafter the "District") its agents, employees and officers from all claims, demands, actions, right of action, which I and/or my student may have or which my and/or my student's heirs, executors, administrators, or assigns may have or claim to have against the District which arise out of or are in any way connected with personal injuries, known or unknown, and injuries to property, real or personal, caused by or arising out of, transportation covered by this release.

I fully understand that transportation covered by this release could create risk to my or my student's health or safety. I, the undersigned, assume full and complete responsibility for any injury or accident that may occur to me and/or my student while traveling to or from the above mentioned activity in transportation not provided by the District. I understand that any and all costs incurred from any resulting medical care will remain my responsibility. I further understand that these costs may include, but are not limited to, ambulance, private physician, clinic, hospital, dentist, or other urgent care personnel.

I, the undersigned, have read this entire release and understand that the terms contained herein are contractual. I understand that failure to return this form will act as lack of consent for participation and student will not be allowed to participate in this activity or, if applicable, will be required to accept transportation provided by the District. I execute this voluntarily and with full knowledge of its significance.

Signature of Parent/Guardian _____ Date and Year _____

Daytime contact number _____

Revised 02/27/2007

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

ACCOUNTING/PURCHASING PROCEDURES

TRAVEL ADVANCES

TRAVEL ADVANCES FOR EMPLOYEES

When requesting advanced travel expenses for an employee, a completed **Direct Pay Request** should be submitted as soon as possible, and ideally at least 10 business days prior to date of travel. Travel advance forms can be found on the Business & Finance website under Business Forms.

TRAVEL ADVANCE FORM PROCEDURES:

APPROVAL PROCEDURES

Out-Of-District Conference/Travel (In-State)

- Approval by campus designee (ie., department chair, other)
- Final approval by principal.
- Kept on file in the campus office.

Out-Of-District Conference/Travel (Out-of-State)

- Approval by campus designee (ie., department chair, other)
 - Campus approval by principal then forward staff forms to the appropriate Assistant Superintendent of Student Support.
 - Final approval by Superintendent or appropriate Assistant Superintendent of Student Support
-
- The Travel Advance should be entered using the Direct Pay Request.
 - The campus should retain a copy of the Direct Pay Request and travel advance form for reconciling purposes upon completion of travel.
 - A copy of the conference information must be attached to the direct pay request indicating the registration fee, location, dates and name of the conference. Only the pages relevant to these three pieces of information are required. A copy of the entire brochure is not necessary if a single page of the brochure contains the required elements. This is required for each travel advance submitted. If three individuals are attending the same conference and are receiving three separate travel advances, then conference information must be attached to each request individually. Conference registrations are coded to object code 6411 (employee) and 6412 (student).
 - If the advance is for lodging, the traveler should take a Hotel Occupancy Tax Exemption form (See Hotel Reservations section) to the hotel. The employee must ask for an **ITEMIZED** billing during checkout that indicates the daily rate and any taxes paid. NOTE: the district will be required to pay local taxes outside Texas and state taxes outside of Texas. Hotels.com, Expedia, Airbnb and third party reservation companies do not provide acceptable receipts detailing taxes and **should not be used**. If reservations are made through unacceptable companies then the standard state hotel occupancy tax of 6% of the room rate will be deducted from the employee's reconciliation/reimbursement.

ACCOUNTING/PURCHASING PROCEDURES

TRAVEL ADVANCES

- Overnight travel is not allowed for areas in the Dallas Metroplex.
- Advances for meals, hotel, registration, etc. will be made to the traveling employee for his/her expenses only. Meals will be advanced only for overnight travel. An employee should not request travel funds for any employee other than him/herself. Requests for student travel funds should be made separately of employee requests. If renting a vehicle, please see Vehicle Rental section. Rentals must be made in the District's name and for no longer than 2 weeks. Collision damage coverage should be accepted as offered by the rental agency. Personnel requesting a car rental on a travel advance must complete a MISD Consent to Drive form before receiving advance funds. The completed form must be submitted to the Office Manager, Facilities & Construction. Approval/Disapproval normally takes 24 hours. Personnel renting a car without the approved form will not be reimbursed for the expense. All rental vehicles must be engaged in District related business/activity and in the scope of school business.
- The traveler must turn in all required receipts to the campus secretary within **ten business days of travel completion**. If receipts are not turned in within the required time, the entire advance may be withheld from the employee's paycheck. An employee should not have more than one advance outstanding.
- Receipts are not required for mileage or per diem meals paid from funds other than grant funds. However, meals paid from grant funds **do** require actual receipts and will only be reimbursed to the maximum per diem amount.
- Meals are only advanced or reimbursed for overnight travel.
- When additional money is owed to the employee, or expenses are to be REIMBURSED to an employee after travel has been completed, the secretary completes a second (2nd) Direct Pay Request and attaches a reconciled travel request with receipts to the voucher print.
- If the employee returns extra money, the secretary will deposit the money and forward a copy of the original Travel Advance Request and the pink copy of the deposit slip along with receipts to Accounts Payable. Deposits of returned funds should be coded to the account code originally charged.
- Student travel advances should be completed using the Student Travel Expense Request Form. Students are allowed per diem food expense rates not to exceed the employee rate. A sponsor in charge of the student group should request a travel advance for student expenditures separate of their own employee expenses. A roster of the names of all students who will be in attendance on this trip should be attached to the Travel Request Form, as well as a copy of the conference forms or other explanation of the event. Students should also sign confirmation of receiving meal per diem. Please indicate the amount per student. Overnight stays for student groups are not allowed in the Dallas Metroplex area. The only exception is when a group specifically fundraises for the trip. Documentation must be provided of this fundraising when requesting travel funds.

ACCOUNTING/PURCHASING PROCEDURES

TRAVEL ADVANCES

TRAVEL ADVANCE STUDENT ADVANCE ESTIMATE / RECONCILIATION

Name (Traveler): _____ Campus/Dept: _____
(Attach Roster)
 Travel Date(s): _____ Destination & Purpose of Travel: _____

ITEM	ADVANCE AMOUNT	ACTUAL EXPENSE	Reconciliation ADVANCE LESS ACTUAL	RECEIPT REQUIRED
Registration (6412)				YES
Lodging ⁽¹⁾ (6412)				YES (Detailed Receipt)
Airfare (6412)				YES
Transportation Costs (6412)				YES
Meals ⁽²⁾ (6412) # Breakfasts _____ x \$8 # Lunches _____ x \$10 # Dinners _____ x \$18				Verification by student signature
Misc. ⁽³⁾ (6412 or 6499)				YES
TOTALS				

- (1) Tax-Exempt: MISD is not subject to Texas State Taxes and will not reimburse this charge. Present the Hotel Occupancy Tax Exemption form to the hotel. Lodging may be limited by the state rate of \$85 per day (not including tax). Detailed receipt required for accounting.
 (2) Daily allowance for meals: Breakfast (\$8), Lunch (\$10), and Dinner (\$18)
 (3) Please provide a brief explanation. Tolls, taxi, fuel, etc., directly related to travel-6412. Other misc.-6499.

 (Sponsor Signature) _____
 (Principal Signature)

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

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

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

****OR****

Total of Column A (Advance) is less than Column B (Actual) - Check one of the following:
 > _____ Additional reimbursement to be paid to the employee in the amount of \$ _____. Date: _____
 > _____ No additional reimbursement is requested. Date: _____

Account Number(s): _____

ACCOUNTING/PURCHASING PROCEDURES

UNAUTHORIZED PURCHASES

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

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

VEHICLE RENTALS

DESCRIPTION: Personnel requesting car rental must complete a MISD **Consent to Drive Form** before the trip. The completed form must be submitted to the Officer Manager, Facilities & Operations. Approval/Disapproval normally takes 24 hours.

Arrangements for vehicle rentals should be processed using a Purchase Requisition. It will need to be sent to the rental agency prior to the date of the rental. The Purchase Requisition should include the following information:

- Name of the person who will be renting and driving the vehicle
- dates of the rental
- type of vehicle
- estimated cost of the rental

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

EXAMPLE: Qty 1 Suburban rental \$300.00
Traveling to Lubbock, 1/15 – 1/18/2022
(3 days at \$100/day)
DRIVER: Jane Doe

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

NOTE: Rentals must be in the District’s name and for no longer than 2 weeks. The collision damage coverage should be accepted as offered from the rental agency. All rental vehicles must be engaged in school district related business/activity and in the scope of school business.

IMPORTANT: Due to changes in the US Department of Transportation Law, McKinney ISD will no longer be allowed to rent 15-passenger Vans. A 15-passenger van is defined as: “a vehicle that seats 10 to 14 passengers, not including the driver”.

ACCOUNTING/PURCHASING PROCEDURES

VENDING MACHINES

DESCRIPTION: Campuses may have two types of vending machines at their location, soft drink vending and food vending machines.

Drink vending machines must be covered by the district “Soft Drink Vending” bid. This process is facilitated by the Purchasing Department. The Office Manager for Facilities & Construction manages the contract and can assist with any drink vending machine issues.

Food vending machines must meet the Federal guidelines and the District Wellness policy.

- 1) Vending companies can present their information to the Principal since this decision is based at the campus level.
- 2) If Principal decides they would like to use this company, a list of products & food labels that will be placed in the machines, must be sent to the Director of Health Services & Dietician to assure compliance with Federal guidelines and the District wellness policy.
- 3) Contract is signed by the Chief Financial Officer.

VENDORS

DESCRIPTION: The Purchasing Department is responsible for all vendor entry into the MUNIS® System vendor file. We are required by the IRS to have a **W9 Form** on file for vendors we pay for products or contracted services. The W-9 form will collect specific information required by the IRS such as name, doing business name, type of entity, address, taxpayer identification number, signature and date. The Purchasing Department also performs TIN Matching on the IRS website for all vendors before entry into the MUNIS® System. Only vendors that are listed the MUNIS® vendor file as **ACTIVE** can be issued a purchase order or a check. Please contact Purchasing for any vendor listed as **STOP**.

The Purchasing Department is also responsible for facilitating the bid process for the district. The list of **Awarded Bids** is posted on the Purchasing Department website. These are the categories that our district is required to bid (i.e. – Athletic Equipment, Supplies & Uniforms) due to annual expenditures. By clicking on a category you will see a “summary” of all the vendors that responded to the bid and have been approved by our Board of Trustees. The Purchasing Department is also a member of several Purchasing Cooperatives that process their own bids, which also allow us to utilize their approved vendors.

The **Awarded Vendors List** can be found on the McKinney ISD website under the Purchasing Department. It is a list of all the vendors that have responded to a McKinney ISD Bid or a Cooperative Contract that the district is utilizing. This is not a list of every vendor in the MUNIS® System vendor file that is **ACTIVE**.

NOTE: Please be aware that vendors can be removed from these list because of performance issues or not renewing or responding to a bid or cooperative contract. You will always need to check MUNIS® Vendor Inquiry to make sure they have not been placed on a “STOP” before proceeding with a purchase.

ACCOUNTING/PURCHASING PROCEDURES

VENDOR REQUEST FORM

DESCRIPTION: This form should be completed by the campus/department to request a New Vendor. Please use the Vendor Request Form on the Purchasing Department website under Purchasing Manual and Forms. The Purchasing Department will review the form to determine the necessary paperwork to send. You can also use the "Upload Quote" to attach additional information about your request.



VENDOR REQUEST

NEW FORM UPDATED FORM

EMPLOYEE REIMBURSEMENT

Employee Name (as listed in Employee File)	Campus
Employee ID#	

ATHLETIC PAY VOUCHER

Name	Name
Name	Name
Name	Name
Name	Name

****UPLOAD W9 FORMS****

VENDOR REQUEST

A DOMINGUEZ	Central Office
Requested By	Campus
JON GYMNASTICS	
Vendor Name	555-555-5555
Contact Name	Contact Phone Number
JDOE@GMAIL.COM	JONGYMNASTICS.COM
Contact Email	Website

SUPPLIER
Describe Goods Being Purchased: CHEER MATS

SOFTWARE APPROVAL FORMS COMPLETE ONLINE (if applicable)? YES NO

NAME OF SOFTWARE:

CONTRACT SERVICE
Describe Services Being Provided:

Estimated Expenditure: \$ 2000.0000

****UPLOAD QUOTE (if applicable)****

ACCOUNTING/PURCHASING PROCEDURES

VENDOR REQUEST FORM – ATHLETIC PAY VOUCHER

DESCRIPTION: This section of the Vendor Request Form should be completed by the Athletic Department with the Individual(s) name along with uploading the W9 Form and Athletic Pay Voucher Form received from the individual(s) that worked the event(s).



VENDOR REQUEST

NEW FORM UPDATED FORM

EMPLOYEE REIMBURSEMENT

Employee Name (as listed in Employee File)	Campus
Employee ID#	

ATHLETIC PAY VOUCHER

JANE DOE <small>Name</small>	Name
JOHN DOE <small>Name</small>	Name
JANE SMITH <small>Name</small>	Name
JOHN SMITH <small>Name</small>	Name

****UPLOAD W9 FORMS****

VENDOR REQUEST

Requested By	Campus
Vendor Name	
Contact Name	Contact Phone Number
Contact Email	Website

SUPPLIER
Describe Goods Being Purchased: _____

SOFTWARE APPROVAL FORMS COMPLETE ONLINE (if applicable)? YES NO

NAME OF SOFTWARE: _____

CONTRACT SERVICE
Describe Services Being Provided: _____

Estimated Expenditure: \$ 0.0000

****UPLOAD QUOTE (if applicable)****

ACCOUNTING/PURCHASING PROCEDURES

VENDOR REQUEST FORM – EMPLOYEE REIMBURSEMENT

DESCRIPTION: This section of the Vendor Request Form is completed when an employee needs to be reimbursed for mileage, travel or other approved expenses. It is also used to update an existing employee who has changed locations. Please note that the name of the employee will be entered into MUNIS® as it has been entered in the MUNIS® Employee Master File (First Name, Middle Initial, Last Name).

Example: **Jon S Doe**
 % Bennett Elementary



VENDOR REQUEST

NEW FORM UPDATED FORM

EMPLOYEE REIMBURSEMENT	
JON DOE <small>Employee Name (as listed in Employee File)</small>	Bennett Elementary <small>Campus</small>
123456 <small>Employee ID#</small>	

ATHLETIC PAY VOUCHER	
Name	Name
Name	Name
Name	Name
Name	Name

****UPLOAD W9 FORMS****

VENDOR REQUEST	
Requested By	Campus
Vendor Name	Contact Phone Number
Contact Name	Website
Contact Email	

SUPPLIER
 Describe Goods Being Purchased: _____

SOFTWARE APPROVAL FORMS COMPLETE ONLINE (if applicable)? YES NO

NAME OF SOFTWARE: _____

CONTRACT SERVICE
 Describe Services Being Provided: _____

Estimated Expenditure: \$ 0.0000

****UPLOAD QUOTE (if applicable)****