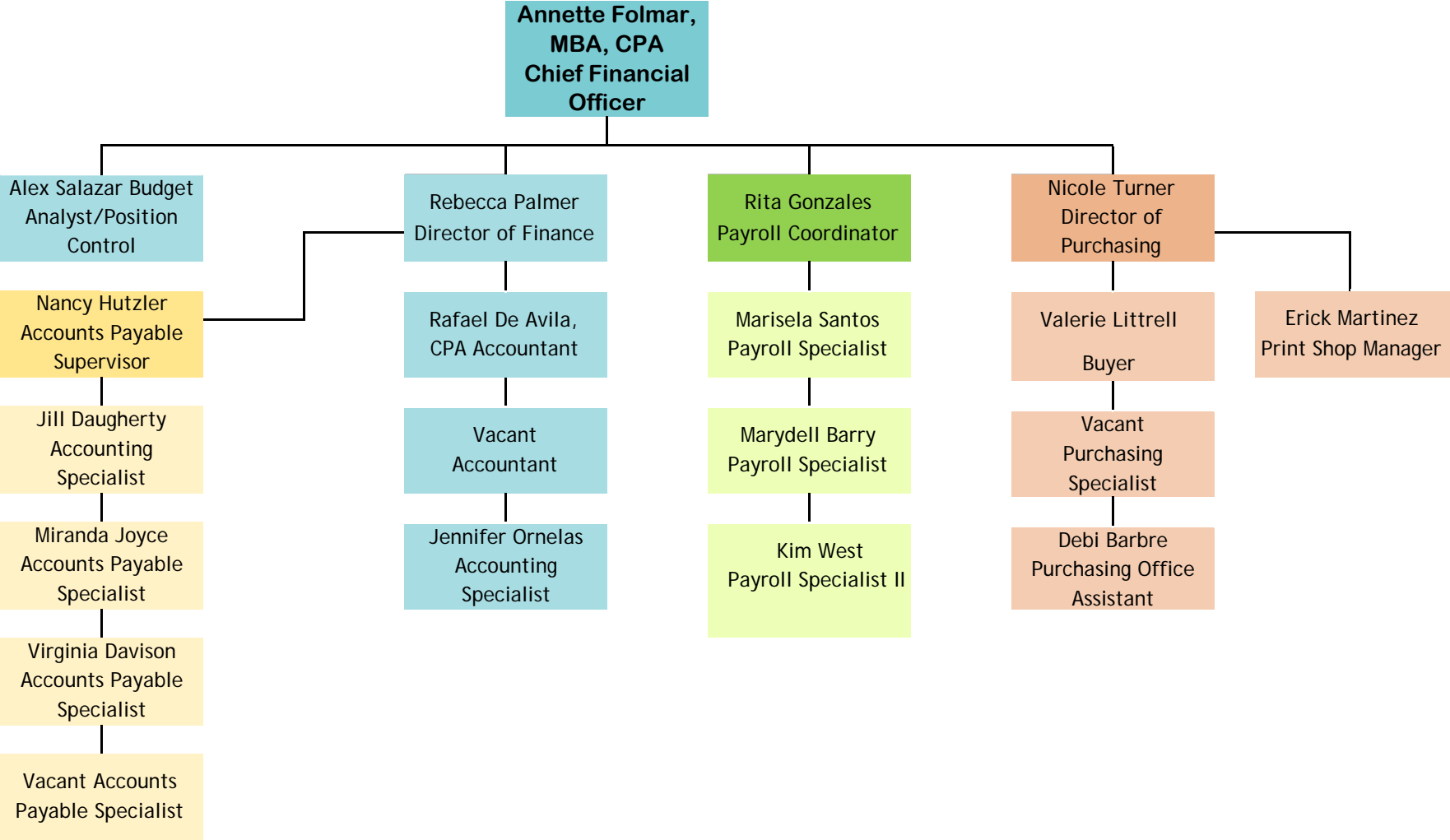




# **Hays CISD**

# **Business Procedures Manual**

# Division of Financial Services



How to find business office files:

<https://www.hayscisd.net/site/Default.aspx?PageType=7&SiteID=4>

Sign in with your user name and password (your computer login)

You will click on Finance Forms & Publications **\*\* (Note +Tyler Munis)**

**Staff Resources**

Staff Resources Home

- Content Resources
- District Procedures
- Finance Forms & Publications**
- HR Resources
- Instructional Resources
- Purchasing Resources
- SIS/TEAMS Resources
- Technology Resources
- Additional Resources
- + Tyler-Munis**

### Hays CISD Staff Resources

The staff resources tab on the Hays CISD website is visible only to employees who have signed in to the site. The staff resources tab serves as the district's intranet and provides a convenient way to share links and information all in one place.

If you have a suggestion about the staff tab, or would like to request additional district information be added, please contact [Hays.CISD@hayscisd.net](mailto:Hays.CISD@hayscisd.net).

Eduphoria   Munis   Outlook   SEMS/SmartFind   Stoneware   TEAMS

Click logos above to log into these frequently used systems.

***\*\*I encourage you to explore the +Tyler Munis tab. If you have a question but not sure who to ask, you will find who is responsible for what duty here. You will also find other resources such as fillable forms, pdf's and our FAQs. We also have a blog that you may post to, if you find a tip or trick you know will be helpful for others, you may post it here! We will also post to the blog with updated procedures!***

Here you will find a list all the Finance Documents.


Home About Us Parents & Students Community Employment A to Z Staff Calendar

## Finance Division

- Finance Division Home
- Budget
- Conflict of Interest Filings
- Finance Staff Directory
- Financial Transparency
- Forms and Publications**
- Report Fraud
- Tax Statement
- Web Store Online Payments

### Finance Forms & Publications

These forms are provided for your use and reference. If you can't find what you're looking for, please contact the Financial Services department at (512) 268-2141. It's a pleasure to serve you.



#### Activity Funds

- [Activity Funds Manual](#)
- [Activity Funds Overview](#)
- [Crowd Funding Guidelines](#)
- [Fundraising Guidelines](#)
- [Principal's Checklist for Activity Funds](#)
- [Activity Fund Forms](#)

#### Business Procedures

- [Business Procedures Manual](#)
- [PCard Procedure Manual](#)
- [Accounts Payable Vendor Responsibilities List](#)

#### PCards

- [PCard Procedure Manual](#)
- [PCard Disbursement Request](#)

#### Courtesy Cards

- [Courtesy Card Register Receipt](#)

#### Federal Grants

- [Federal Grants Manual](#)

#### General

- [General Forms](#)

#### Payroll

- [Payroll Forms](#)

#### Purchasing

- [Purchasing Forms](#)

#### Travel

- [Travel Guidelines](#)
- [Hays CISD Travel Card Guidelines](#)
- [Travel Forms](#)

**Bookkeeper / Secretary Contact List**

<b>Campus/Department</b>	<b>First Name</b>	<b>Last Name</b>	<b>Ext</b>
Barton Middle School	Bianca	Pavia	46477
Blanco Vista Elementary	Connie	Cox	42303
Buda Elementary	Wendy	Cordero	46720
Camino Real Elementary	Rosemary	Oliva	42403
Carpenter Hill Elementary	Kathleen	Hymes	42603
Chapa Middle School	Laura	Torres	47803
Chief Operations Officer Secretary	Tina	Constable	46088
Child Nutrition - Fin Asst	Amie	Botha	42726
Child Nutrition - Secretary	Laurisa	Gutierrez	45001
Communications @ C/O	Esther	Leal	46077
Dahlstrom Middle School	Misty	Meek	46553
Div of C&I (Chief Academic Officer)	Minnie	Delgado	46058
Div of C&I (Mitchell/CTE)	Kendra	Harmer	45099
Div of C&I (Santoyo/Early Childhood & Walker/Health Svcs)	Felisha	Nauert	45027
Div of C&I Briethaupt/Intervention & Philpott/Assessment)	Darla	Peters	45022
Div of C&I (Pharr/Fed Title I, Melgar-Cook/Bil Title III & Fuerst)	Rebecca	Riojas	45041
Div of C&I (Maxey/PD	Kathy	Stuewe	45032
Div of C&I (Leflet - ED of Learning & Teaching)	Susana	Thomas	45046
Div of C&I (Odum/Adv Acad & Locklin/Dig Lrng & Winkleman/Coun))	Carol	Workman	45016
Div of Human Resources	Brooke	Fontenot	45075
Div of Mgmt Info Sys (MIS)	Jeannie	Alvarado	46085
Div of Stud Info Sys (SIS)	Yolanda	Vargas	46037
Elm Grove Elementary	Heather	Scott	47103
Finance Office	Jennifer	Ornelas	46003
Fuentes Elementary	Susan	Hernandez	47203
Hemphill Elementary	Teresa	Brady	47303
HHS Athletics	Erica	Castillo	46238
HHS Bookkeeper	Jacque	Glomb	46240
HHS Music	Amy	Vargas	46242
Impact	Laura	Crutchfield	46140
Kyle Elementary	Laurie	Saavedra	46921
LHS Athletics	Michelle	Richardson	47660
LHS Bookkeeper	Lisa	Barrett	47605
LHS Music	Tracye	Mendez	47647
Live Oak Academy	Cheryl	Moczygemba	48253
M&O - Custodial & Facilities	Ester	Tavarez	46173
M&O - Ofc Mgr	Connie	Rosales	46155
M&O - Payroll & Office	Rachel	Briceno	46156
M&O - Reception & Work Orders	Amanda	McCoy	46154
McCormick Middle School	Melinda	Arias	42803
Negley Elementary	Michelle	Ackart	47003
Ofc of Sch Leadership (Attd Officers)	Jennifer	Leija	45078
Ofc of Sch Leadership (Bonavita & Calzada)	Debra	Gaitan	46048
Ofc of Sch Leadership (T Persall & Santoya)	Sylvia	Ortega	46086
PEP - Program Coordinator	Katie	Campbell	45021
Performing Arts Center	Donna	Andrade	47502
Pflugger Elementary	Rosalinda	Chavez	42703
Science Hall Elementary	Brenda	Pena	42103
Simon Middle School	Angie	Espinoza	42503
Special Education	Rosie	Delgado	46954
Superintendent	Joanne	Klaerner	46051
Technology	Dany	Weaver	46022
Tobias Elementary	Becky	Rodriguez	47403
Tom Green Elementary	Maria	Benitez Morales	46821
Transportation Dept (Office)	Brittany	Johnson	46041
Transportation Dept (Shop)	Lilia	Peterson	46019
Wallace Middle School	Jennifer	Baker	46622

# **Account Code Composition**

The Texas Education Agency (TEA) has developed a standardized accounting code structure, which is found in the TEA Financial Accounting System Resource Guide (FASRG), Section 1.4. This provides a consistent basis for comparing one district's financial report to another district's report. The sequence of the account code, the funds and chart of accounts are to be uniformly used by all school districts in Texas. The required account code structure is implemented through the District's financial accounting software.

Campus and department personnel are on the frontline creating accounting transactions that will be reported to TEA through PEIMS. You provide the first assurance that a financial transaction is properly classified in the district's accounting system. *If you do not have an appropriate account code in your budget for a particular expense, please contact the Financial Services office to create the right account code before proceeding with the transaction.*

## **Fund Code**

A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

## **Function Code**

A mandatory 2-digit code applied to expenditures/ expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

A function represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function.

## **Object Code**

The object code is a mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. 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.

Example:

Money spent for textbooks is classified in account 6321. The 6 denotes expenditure, the 3 shows Supplies and Materials, the 2 denotes Textbooks and Other Reading Material and the final 1 specifies Textbooks.

### **Optional Codes 1 and 2 (Sub-Object)**

A 2-digit code for optional use to provide special accountability at the local level.

### **Organization Code**

A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

### **Program Intent Code**

The Program Intent Code is a 2-digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

### **Optional Code 3**

A single code that is used at the local option.

### **Optional Codes 4 and 5**

Optional 2-digit codes that may be used by the district to further describe the transaction.

## Hays CISD - Commonly Used Codes

Account Code Structure: FND - FC - OBJT - SO - ORG - PG - E

Function Codes:	Object Codes (cont'd):	Sub-Object Codes:
<ul style="list-style-type: none"> <li>11 Instruction</li> <li>12 Library / Instructional Resources &amp; Media Svc</li> <li>13 Staff Development / Curriculum &amp; Instruction</li> <li>21 Instructional Leadership (Secondary only)</li> <li>23 Campus Leadership (Admin &amp; Office Staff)</li> <li>31 Counseling Services</li> <li>32 Social Work Services</li> <li>33 Health Services (Nurse's Office)</li> <li>34 Student Transportation</li> <li>35 Food Services</li> <li>36 Extracurricular Activities (Athletics, UIL, etc)</li> <li>41 General Administration</li> <li>51 Maintenance &amp; Operations / Custodians</li> <li>52 Security &amp; Monitoring (SRO, LRM, Crossing Guard)</li> <li>53 Data Processing Services</li> <li>61 Community Services / Parent Involvement</li> </ul>	<p><b>6300 Supplies &amp; Materials</b></p> <ul style="list-style-type: none"> <li>6311 Gasoline &amp; Fuels for District Vehicles</li> <li>6319 Custodial Supplies &amp; Materials</li> <li>6325 Magazines &amp; Periodical Subscriptions</li> <li>6329 Non-Textbook Reading Material</li> <li>6339 Testing Supplies</li> <li>6391 Uniforms</li> <li>6394 Fixed Assets Less than \$5,000</li> <li>6395 Postage</li> <li>6397 Software (Form C7 Required to Technology)</li> <li>6398 Food and Refreshments</li> <li>6399 General Supplies</li> </ul> <p><b>6400 Other Operating Costs &amp; Travel</b></p> <ul style="list-style-type: none"> <li>6411 Employee Travel - Out of District</li> <li>6412 Student Travel</li> <li>6417 Employee Travel - Local Travel within 50 mi radius</li> <li>6419 Travel, Non-Employee (parents, board, etc.)</li> <li>6494 Travel-District Buses (field trips, etc)</li> <li>6495 Dues (professional organizations, clubs, etc.)</li> <li>6496 Advertising</li> <li>6497 Awards</li> <li>6499 Other Operating Costs &amp; Fees</li> </ul> <p><b>6600 Capital Outlay and Equipment</b></p> <ul style="list-style-type: none"> <li>6631 Vehicles Unit Cost &gt; \$5,000</li> <li>6639 Furniture &amp; equipment, Unit Cost &gt;\$5,000</li> </ul>	<ul style="list-style-type: none"> <li>01 First Grade</li> <li>02 Second Grade</li> <li>03 Third Grade</li> <li>04 Fourth Grade</li> <li>05 Fifth Grade</li> <li>08 XLR8</li> <li>09 Kindergarten</li> <li>11 Language Arts</li> <li>12 Speech</li> <li>13 Journalism</li> <li>14 Music</li> <li>15 Drama</li> <li>16 Foreign Language</li> <li>18 Social Study</li> <li>19 Mathematics</li> <li>21 Science</li> <li>22 Art</li> <li>23 Physical Education</li> <li>24 Health</li> <li>28 UIL/After School</li> <li>29 Reading</li> <li>2S Copier-Campus Funded</li> <li>33 Theatre</li> <li>35 Dance Team</li> <li>36 Cheerleaders</li> <li>59 Required School Supplies</li> <li>76 STAAR / TAKS</li> <li>80 Field Trips</li> <li>AP Advanced Placement</li> <li>AT Perfect Attendance/Honor Roll</li> <li>C4 Campus Funds (Tutors, Stipends)</li> <li>CM Communities in Schools</li> <li>DX Dyslexia</li> <li>E6 Energy Savings</li> <li>LP Literacy Program</li> <li>NK Ink Cartridge/Toner</li> <li>OP Paper</li> <li>QC Quick Copies</li> <li>SE Special Education</li> <li>TC Technology Supplies</li> <li>TE Technology</li> </ul>
<p><b>Object Codes:</b></p> <p><b>6100 Payroll Costs</b></p> <ul style="list-style-type: none"> <li>6112 Substitutes for Teachers &amp; Professionals</li> <li>6117 Pay for tutors (incl employee) &amp; temp employees</li> <li>6118 Stipends</li> <li>6119 Teacher and Professional Personnel Salary</li> <li>6121 Extra Duty Pay, Support Personnel</li> <li>6122 Substitutes, Support Personnel</li> <li>6125 Hourly Pay</li> <li>6141 Medicare</li> <li>6142 Group Health Insurance</li> <li>6143 Workers Compensation</li> <li>6146 Teacher Retirement/TRS Care</li> </ul> <p><b>6200 Professional &amp; Contracted Services</b></p> <ul style="list-style-type: none"> <li>6239 Education Service Center Services</li> <li>6241 Software Maintenance &amp; Support</li> <li>6243 Vehicle Repairs</li> <li>6247 Glass Repairs</li> <li>6249 Contracted Maintenance &amp; Repairs</li> <li>6268 Copier Costs</li> <li>6269 Rentals - Operating Lease (Equipment, etc.)</li> <li>6295 Contracted Services</li> <li>6296 Athletic Officials</li> <li>6297 Athletic Security &amp; Non-Employee Workers</li> <li>6299 Printing Services</li> </ul>	<p><b>Program Intent Codes:</b></p> <ul style="list-style-type: none"> <li>11 Basic Educational Services</li> <li>21 Gifted &amp; Talented</li> <li>22 Career &amp; Technology</li> <li>23 Services to Students w/ Disabilities (Special Ed)</li> <li>24 Accelerated Instruction (State Comp Ed)</li> <li>25 Bilingual and Special Language Programs</li> <li>30 Schoolwide Comp Ed</li> <li>31 High School Allotment</li> <li>32 Pre-Kindergarten</li> <li>91 Athletics</li> <li>99 Miscellaneous, not specific to one program</li> </ul> <p>TEA Financial Accounting Resource Guide, Module 1, section 1.4 contains more information on account codes: <a href="http://www.tea.state.tx.us/index2.aspx?id=1222&amp;menu_id=645">http://www.tea.state.tx.us/index2.aspx?id=1222&amp;menu_id=645</a></p>	



## **GENERAL LEDGER**

Monthly reports are printed by the campus or department showing the detail transactions. It is important to utilize the Account Inquiry and/or YTD Budget Report for accurate account balances on a regular basis.

Transactions shown are up to the minute data. All transactions will appear on the detailed Account Inquiry screen once you drill down on a specific account.

Code corrections can be easily processed through the Finance Office. Complete a fillable "Code Correction" form (available online) and attach any pertinent documentation. Please send these to Rafael De Avila in Finance.

### **GRANTS**

When a grant is awarded it will include detailed information on when and how funds are to be spent. The District must be in compliance with Texas Education Agency's grant schedule. It is in the best interest of the District to spend the funds that we receive from the state. TEA looks at our expenses and decides on future year allocations depending on what was spent in prior years. For example, the District receives \$10,000 and only spent \$5000. The following year we may only receive \$6000. TEA's interpretation is that we did not need the full allocation and the \$4000 excess from the previous year can be used for another district.

One thing to remember is that the funds we receive are for the current school year, and are to be used for the students during that year. Each grant recipient should make every attempt to spend the funds prior to leaving for Spring Break. If one school shows a need for additional funds, and there is money available that was intended for another campus, the funds could be transferred to the location where the money will be used. Please send these to Rebecca Palmer in Finance.

## **BUDGET TRANSFERS**

Campus and departmental users have the ability to initiate budget transfers on Tyler Munis. The only limitations on budget transfers entered by campus and departmental users are as follows:

- The amounts transferred within a function must balance to zero
- The amount transferred from an account must not create a negative budget balance in that account code
- Payroll account codes may not be used in the transfer (61XX)
- You may process a budget transfer for \$2000 and below immediately (you will see the new balances once you release and output post your transfer) \$2000 and over will require the request to go through proper workflow before posted.

Amounts transferred within a function must balance to zero because the budget is adopted by the Board of Trustees on the functional level. Any changes to the total budget for a given function must be presented at the monthly Board meeting and approved by the Board. The budget transfer will be included in material presented to the Board for their approval.

## **Fund 866 - Activity Fund Clearing Accounts**

- 866 is used when sending a check from your activity fund to pay for budget items via Purchase Order (PO) or Purchase Card (P-Card).

This fund is for our district use only. The traditional account structure per TEA does not need to be followed.

- We will only use the following 866 accounts:
  - 866-11-6399-00-ORG-00-0
  - 866-12-6399-00-ORG-00-0
  - 866-11-6295-00-ORG-00-0
  - 866-12-6295-00-ORG-00-0

CHART OF ACCOUNTS - FUND CODES

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

<u>FUND</u>	<u>DESCRIPTION</u>	<u>NOTES</u>	<u>USE AT CAMPUS</u>
<u>LOCAL FUNDS</u>			
181	ATHLETICS	MS, HS ONLY	YES
183	JROTC REIMBURSEMENT PROGRAM	HS ONLY	YES
199	GENERAL FUND	CAMPUS ALLOCATION	YES
<u>FEDERAL PROGRAMS</u>			
211	TITLE I IMPROV BASIC PROGRAMS	NCLB	NO
224	IDEA-B FORMULA	SPED	NO
225	IDEA-B PRESCHOOL	SPED PRESCHOOL	NO
240	FOOD SERVICE	CHLD NUTRITION	NO
244	VOCATIONAL EDUCATION	HS ONLY	NO
255	TEACHER/PRINC TRNG-TITLE II A	STAFF DEVELOPMENT	NO
263	TITLE III-ENGLISH ACQ/ENHANCMT	BILINGUAL	NO
<u>STATE PROGRAMS</u>			
385	STATE SUPPL VISUALLY IMPAIRED	SPED	NO
386	REGIONAL DAY SCHOOL FOR THE DEAF	SPED	NO
397	ADVANCED PLACEMENT INCENTIVES	HS ONLY	NO
<u>LOCAL GRANTS</u>			
429	MISC. STATE SPECIAL REVENUE FUNDS	READ TO SUCCEED	NO
481	EDUCATION FOUNDATION GRANT	ANNUAL TEACHER GRANTS	YES
<u>INTERNAL SERVICE</u>			
727	DISTRICT CHILDCARE CENTER		NO
752	PRINT SHOP		NO
<u>ACTIVITY ACCOUNTS</u>			
865	ACTIVITY FUND-MUNIS MODULE	SAF	YES
866	ACTIVITY FUND-BUDGET	PO'S, P-CARDS	YES

## CHART OF ACCOUNTS - FUNCTION CODES

xxx-~~xx~~-xxxx-xx-xxx-xx-x-

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>NOTES</u>	<u>USE AT CAMPUS</u>
11	INSTRUCTION	DIRECTLY RELATED TO CLASSROOM	Y
12	LIBRARY MEDIA SERVICES	LIBRARY	Y
13	CURRICULUM DEVELOPMENT	STAFF DEVELOPMENT / TRAINING / TRAVEL	Y
21	INSTRUCTIONAL ADMINISTRATION	INSTRUCTIONAL LEADERSHIP	
23	CAMPUS ADMINISTRATION	PRINCIPAL, SECRETARY, BOOKKEEPER	Y
31	GUIDANCE /COUNSELING SERVICES	COUNSELOR	Y
32	STUDENT ATTENDANCE/SOCIAL WORK	ATTENDANCE MONITORING	
33	HEALTH SERVICES	NURSE	Y
34	TRANSPORTATION	YELLOW BUS	
35	FOOD SERVICE	CAFETERIA	
36	CO-CURRICULAR ACTIVITIES	AFTER SCHOOL / UIL	Y
41	GENERAL ADMINISTRATION	CENTRAL OFFICE	
51	PLANT MAINTENANCE/OPERATIONS	MAINTENANCE / CUSTODIAL	Y
52	SECURITY / SAFETY	SRO'S	
53	DATA SERVICES	TECHNOLOGY	
61	COMMUNITY SERVICE	PARENT INVOLVEMENT	Y

CHART OF ACCOUNTS - OBJECT CODES

xxx-xx-~~xxxx~~-xx-xxx-xx-x-

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>USED AT</u> <u>CAMPUS</u>	<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>USED AT</u> <u>CAMPUS</u>
<u>6100 - PAYROLL</u>			<u>6300 - SUPPLIES &amp; MATERIALS (CONT.)</u>		
6112	SUBSTITUTES-TEACHER	Y	6391	UNIFORMS	Y
6117	TEMPORARY PAY	Y	6394	FIXED ASSETS < \$5,000	Y
6118	STIPENDS		6395	POSTAGE	Y
6119	PROFESSIONAL SALARIES		6397	SOFTWARE	Y
6122	SUBSTITUTES-NON.TEACHER	Y	6398	FOOD & REFRESHMENTS	Y
6125	HOURLY PAY		6399	SUPPLIES AND MATERIALS	Y
6129	PARA-PROFESSIONAL SALARIES				
<u>6200 - CONTRACTED SERVICES</u>			<u>6400 - TRAVEL &amp; OTHER OPERATING</u>		
6239	EDUCATION SERVICE CENTER SRVCS		6411	EMPLOYEE TRAVEL-OUT OF DISTRCT	Y
6241	SOFTWARE MAINTENANCE	Y	6412	STUDENT TRAVEL OUT OF DISTRICT	Y
6247	GLASS REPAIR SERVICES		6417	EMPLOYEE LOCAL TRAVEL	Y
6249	MAINT & REPAIR-OUTSOURCED	Y	6419	TRAVEL - NON EMPLOYEES	Y
6268	RENTAL-COPIER		6429	INSURANCE & BONDING COSTS	
6269	RENTAL/LEASE	Y	6494	YELLOW BUS STUDENT TRAVEL	Y
6295	CONTRACTED SERVICES	Y	6495	DUES	Y
6296	ATHLETIC OFFICALS	Y	6496	ADVERTISING	Y
6297	SECURITY & GAME WORKERS	Y	6497	AWARDS	Y
6299	PRINTING SERVICES	Y	6499	OTHER OPERATING EXPENSES	Y
<u>6300 - SUPPLIES &amp; MATERIALS</u>			<u>6600 - CAPITAL IMPROVEMENTS</u>		
6311	GAS AND OIL-DISTRICT VEHICLES	Y	6610	LAND PURCHASE	
6313	VEHICLE SUPPLIES AND MATERIALS		6619	LAND PURCHASE/IMPROVEMENTS	
6315	MAINT SUPPLIES		6620	BUILDING PURCHASE	
6316	BUILDING SUPPLIES AND MATERIAL		6623	PROFESSIONAL FEES	
6317	GROUNDS SUPPLIES AND MATERIALS		6624	ARCHITECT/CONSULT FEES	
6318	SUPPLIES-CARPENTRY/KEYS/LOCKS		6628	MISC. PROJECTS & IMPROVEMENTS	
6319	CUSTODIAL SUPPLIES/MATERIALS		6629	BLDG PURCH/CONSTR/IMPROVE	
6321	TEXTBOOKS/INSTRUCTIONAL MATERL	Y	6630	FURNITURE/EQUIPMENT	
6325	MAGAZINES & PERIODICALS	Y	6631	VEHICLES GREATER THAN \$5,000	
6329	OTHER READING MATERIALS	Y	6639	EQUIPMENT GREATER THAN \$5,000	Y
6339	TESTING MATERIALS				

CHART OF ACCOUNTS - SUB-OBJECT CODES

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

<u>SUB-OB</u>	<u>DESCRIPTION</u>	<u>SUB-OB</u>	<u>DESCRIPTION</u>
00	GENERAL	42	FAMILY CONSUMER SCIENCE
01	FIRST GRADE	43	COMPUTER APPLICATIONS
02	SECOND GRADE	44	T-STEM GRANT MATCH (C&I)
03	THIRD GRADE	45	AUTO TECHNOLOGY
04	FOURTH GRADE	46	BCIS BUS COMM
05	FIFTH GRADE	47	MARKETING EDUCATION
09	KINDERGARTEN	48	BIMM
10	J.R.O.T.C.	49	A/V
11	LANGUAGE ARTS	50	BUSINESS EDUCATION
12	SPEECH	51	ALL SPORTS
13	JOURNALISM	52	ATHLETIC COACHES
14	MUSIC	53	TRAINER
15	DRAMA	54	BUSINESS INFORMATION MANAGEMNT
16	FOREIGN LANGUAGE	55	CHORAL
17	STEM	56	PROJECT LEAD THE WAY
18	SOCIAL STUDIES	57	ARCHITECTURE & MANUFACTURING
19	MATHEMATICS	58	SCHOOL HEALTH ADVISORY COUNCIL
20	DANCE	59	SCHOOL SUPPLIES
21	SCIENCE	60	PHYSICS
22	ART	61	UIL ACADEMICS
23	PHYSICAL EDUCATION	62	GAME DESIGN/ANIMATION
24	HEALTH	63	COSMETOLOGY
26	SCIENCE FAIR	64	DIGITAL IMAGING & MEDIA
27	HEALTH SCIENCE TECHNOLOGY	67	STEM - CTE
28	UIL/AFTER SCHOOL	68	CRIMINAL JUSTICE
29	READING	69	CAREER DEVELOPMENT
30	ISS-IN SCHOOL SUSPENSION	72	PROFESSIONAL COMMUNICATIONS
31	REBEL RESPECT	73	BIO-MEDICAL SCIENCE
33	THEATRE	74	INTRO. TO INDUSTRIAL TECH.
34	BAND	75	PRINCIPLES OF TECHNOLOGY
35	DANCE TEAM	76	TAKS
36	CHEERLEADERS	77	NETWORKING AND TELECOMMUNICATI
37	NEWSPAPER, ANNUAL	78	CULINARY ARTS
38	CAREER CONNECTION	79	HOSPITALITY SERVICES
39	HEALTH OCCUPATIONS	80	FIELD TRIPS
40	MFG., CONSTR., GRAPHICS	81	SPECIAL GROUPS
41	AGRICULTURE	82	COMPUTER LAB

CHART OF ACCOUNTS - SUB-OBJECT CODES

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

<u>SUB-OB</u>	<u>DESCRIPTION</u>	<u>SUB-OB</u>	<u>DESCRIPTION</u>
83	LUNCH ROOM MONITORS	FD	FUND BALANCE-NON.CAMPUS FUNDING
85	ANATOMY AND PHYSIOLOGY	FL	FUEL CHARGES
86	TECH SYSTEMS	G1	GIRL'S BASKETBALL
87	CEHI	GC	GRADUATION CEREMONIES
88	SPEECH THERAPY	GF	GOLF
89	LEATHER TECHNOLOGY	GG	ARMORED CAR
94	TUTOR SVC PROVIDED BY TEACHR	GP	GIRLS POWERLIFTING
AP	ADVANCED PLACEMENT	GS	GIRL'S SOCCER
AT	PERFECT ATTENDANCE/HONOR ROLL	GT	GIRL'S TRACK
B1	BOY'S BASKETBALL	HB	HOMEBOUND
BB	BASEBALL	HH	HHS
BC	BOOT CAMP	HK	HOLDBACK
BD	NON-CAMPUS FUNDING	HL	HAYS LEADERSHIP INSTITUTE
BF	BALLET FOLKLORICO	HM	HOMELESS EDUCATION
BH	BUDGET HOLDBACK	HS	HS ALLOTMENT- STATE FUNDING
BK	BREAKFAST IN CLASSROOM	IR	INSURANCE RECOVERY
BL	BILINGUAL	IS	INSTRUCTIONAL STAGIST
BP	BOYS POWERLIFTING	K9	CANINE UNITS
BS	BOY'S SOCCER	L2	LANG OTHER THAN ENGLISH
BT	BOY'S TRACK	LC	LCRA
C2	CPR TRAINING	LG	LEGO LEAGUE
C4	CAMPUS BUDGET	LH	LEHMAN HIGH SCHOOL
C5	CAMPUS ACTIVITY FUNDED	LP	LITERACY PROGRAM
CM	COMMUNITIES IN SCHOOLS	LT	LIGHTING ADDITIONS
CN	CONCESSIONS	M1	EDUCATION FNDTN MINI-GRANT #1
CS	COPIER SUPPLIES	M2	EDUCATION FNDTN MINI-GRANT #2
CU	CUSTODIAL SUPPLIES	MA	MARIACHI
DL	DUAL LANGUAGE	MD	MEDICATION-SBHC
DN	DONATED FUNDS	ME	INDUCTION/MENTORING
DX	DYSLEXIA	MT	MATH TEAM
E6	ENERGY SAVINGS	NA	NEW ARRIVAL STUDENTS
ED	EDUPHORIA	NK	INK CARTRIDGE/TONER
ES	ESL TEACHER	OA	ONE ACT PLAY
EX	EXTRACURRICULAR	OP	PAPER
FA	FINE ARTS	PD	PRINCIPAL'S DISCRETIONARY
FB	FOOTBALL	PE	PHYSICAL EDUCATION
FC	9TH GRADE/FISH CAMP	PF	PARKING FUND



CHART OF ACCOUNTS - SUB-OBJECT CODES

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

<u>SUB-OB</u>	<u>DESCRIPTION</u>	<u>SUB-OB</u>	<u>DESCRIPTION</u>
PH	PHONE/COMMUNICATIONS	SN	SIGN LANGUAGE
PK	PRE-KINDERGARDEN	SR	SERVICE REWARD
PL	POWERLIFTING	SS	SUMMER SCHOOL
PP	PPCD	ST	STADIUM AT HAYS
PR	PARAPROFESSIONAL	TE	TECHNOLOGY
PT	PORTABLE CLASSROOMS	TH	TEAM HAYS
PY	PLAY-OFFS	TL	TEEN LEADERSHIP
QB	QUICK COPY CAMPUS/DEPT BUDGET	TN	TENNIS
QC	QUICK COPY CENTRAL BUDGET	TR	TRAINING
S3	SCHOOL RESOURCE OFFICER	TS	TEMP STIPEND
SA	SATURDAY SCHOOL	UF	UNIFORMS
SB	SOFTBALL	VB	VOLLEYBALL
SC	SCHOOL TO CAREER	VN	VANDALISM
SE	SPECIAL EDUCATION	XB	CROSS COUNTRY BOYS
SF	SCIENCE FAIR	XC	CROSS COUNTRY
SL	STUDENT COUNCIL/LEADERSHIP	XG	CROSS COUNTRY GIRLS
SM	SWIMMING	ZH	ZERO HOUR

CHART OF ACCOUNTS - PROGRAM INTENT CODES

xxx-xx-xxxx-xx-xxx-x-~~xx~~-x-

<u>PROGRAM</u>	<u>DESCRIPTION</u>	<u>SHORT DESCR</u>	<u>USED AT CAMPUS</u>
00	DISTRICT-WIDE	DISTRICT	
11	BASIC EDUCATIONAL SERVICES	BASIC ED	Y
21	GIFTED AND TALENTED	GT	
22	CAREER AND TECHNOLOGY	CTE	Y
23	SPECIAL EDUCATION	SPED	
24	COMPENSATORY EDUCATION	COMP ED	Y
25	BILINGUAL	BILINGUA	
26	AEP NON-DISCIPLINARY COMP ED	AEP	
28	DAEP DISCIPLINARY COMP ED	DAEP	
30	TITLE I SCHOOLWIDE	TI SW	
31	HIGH SCHOOL ALLOTMENT	HS ALLOT	
32	PRE-K	PK	
34	PRE-K COMP ED	PK CE	
91	ATHLETICS	ATHLETIC	Y
99	OTHER	OTHER	Y

CHART OF ACCOUNTS - RESPONSIBILITY CODES

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

<u>RESP</u>	<u>DESCRIPTION</u>	<u>SHORT DESCR</u>	<u>USED AT CAMPUS</u>
00	UNDEFINED	UNDEFINED	
01	CAMPUS	CAMPUS	Y
02	DISTRICT-WIDE	DISTRICT	

# ACCOUNTS PAYABLE

## OVERVIEW

The Accounts Payable Department is responsible for ensuring that payments that are owed by the District, are made in a timely and accurate manner. This responsibility starts when goods or services are received and can only be completed with a cooperative effort between campuses, departments and Accounts Payable staff.

Factors that influence Accounts Payable procedures include:

- Board Policy
- District Auditors
- Standard Business Practices

## ACCOUNTS PAYABLE CALENDAR

Accounts Payable issues check weekly\* according to the following schedule:

<u>Friday 12:00 PM</u>	Due date for all Documentation (such as, but not limited to, Receiving Records entered into Tyler Munis, travel forms, Direct Pay forms, etc.) to be processed for that week's check cycle.
<u>Wednesday</u>	Payments made to Vendors are processed and release from mailing/distribution
<u>Thursday</u>	Payment made to Citibank are processed and release for mailing/distribution.

\*During high peak times, such as before Holidays, end of year, etc. check processing may run more than once a week.

The documentation required to pay a vendor may include:

- Properly authorized Purchase Order (PO)
- Packing slips included with shipments
- Merchant Receipts

## ACCOUNTS PAYABLE POLICIES

Policies have been established to make certain payments to vendors are accurate and timely. These policies include:

- All invoices are to be mailed or emailed to [accounts.payable@hayscisd.net](mailto:accounts.payable@hayscisd.net), directly to accounts payable by the vendor. **Please do not** have the vendor send the invoice to the campus or department.
- All invoices must be paid within 30 days of the invoice date.
- Invoices will be paid only when documentation is correct and complete.
- All invoices need to have the PO on them, please make sure vendors reference the PO number on their invoice. When you receive against your PO, please email Accounts Payable with the amount (if partial pay) and in the email subject line, include the PO number you are referencing.
- Invoices exceeding 10% the PO value, will require a change order to be processed. Upon the approval your change order will go back through workflow.
- Sales tax will not be paid.

## **Receiving Goods and Services & Authorizing Payment**

Payment cannot be made on goods or services until goods/services have been received/rendered. When goods are received, the packing list should be verified against the PO used to initiate the order.

- Match all critical information, such as price and quantity received to the PO. Be aware of discount amounts and their deadlines.
- Check off items received on the PO to determine if the order was received in its entirety or if another shipment is expected.
- If you are needing a copy of the invoice in order to receive against your PO, please reference Purchase Order Central. *Do not hold off on receiving against your PO when goods/services have been received do to not having an invoice in hand.*

**\*Note: If you do not receive against your PO in a timely manner as explained above, it will delay payment to the vendor.**

## **Fixed Assets**

Fixed Assets are assets that belong to the district. There is a form that must be filled out in order to record all fixed assets the district consumes. This form is used when a new asset is acquired, when an asset leaves your campus and moves to another location, or when an asset is retired or deleted.

Hays Consolidated Independent School District  
Request for Special Assignment Pay

PURPOSE: Authorization to pay any Hays CISD employee for additional work beyond the employee's normal duty

To ensure accurate and prompt payments, please answer all questions. INCOMPLETE forms will be returned.

Name of Employee: \_\_\_\_\_

Employee Badge #: \_\_\_\_\_

Current Status with HAYS CISD:

- Teacher
- Substitute
- Non-Exempt Employee Monthly
- Non-Exempt Employee Semi Monthly

Campus \_\_\_\_\_

Description of Service Performed:

Hourly/Daily Rate	#of Hrs per day or # of Days	Begin Date mm/dd/yy	End Date mm/dd/yy	Total Amount	Account Number XXX-XX-XXXX-XX-XXX-XX-X

**TOTAL:**

Employee Signature \_\_\_\_\_

Adminstrator/Supervisor Signature \_\_\_\_\_

Grant Administrator Signature (If applicable) \_\_\_\_\_

Payroll Department \_\_\_\_\_



## Salary Deduction(s) Cancellation

**Attention: Payroll Department**

Please cancel my previously authorized salary deduction(s) as follows:

Amount	Company	Product

Date effective: \_\_\_\_\_

Signature: \_\_\_\_\_

Employee ID Number: \_\_\_\_\_



# **PURCHASING SECTION TABLE OF CONTENTS**

- A. Guidelines
- B. Methods of Procurement
- C. Consultant and Professional Services
  - a. Consulting Services Agreement
- D. Cooperatives
  - a. Buyboard
  - b. Department of Information Resources (DIR)
  - c. State Term Contracts
  - d. Texas Multiple Award Schedule (TXMAS)
  - e. Houston-Galveston Area Counsel (HGAC)
  - f. Purchasing Association of Cooperative Entities (PACE)
  - g. The Purchasing Cooperative Network (TCPN)
  - h. Texas Interlocal Purchasing System (TIPS/TAPS)
  - i. US communities
  - j. Choice Partners Cooperative

## **GUIDELINES**

Purchasing guidelines are set by State Law and Board Policy. Purchasing strives to provide quality services through effective communication and a cooperative working relationship with all departments and vendors. In order to fulfill the needs of the District for goods or services in a professional, timely and cost effective manner it is required that we stay within all legal requirements and ethical standards.

### **PURCHASING AUTHORITY**

The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. Each campus or department is responsible for operating within its approved budget.

### **GENERAL GUIDELINES**

All purchases (including grant purchases) are to be made through a purchase order and according to the following guidelines:

- A. No goods or services are to be ordered without a purchase order having been issued prior to placing the order with the vendor.**
- B. It is strongly recommended that District Purchases be made through currently available Purchasing Cooperatives and contracts created through the Purchasing bidding process. This will be the fastest way to legally purchase your goods. Purchasing Cooperatives that HCISD may use are Buyboard, Choice Partners (HCDE), Department of Information Resources (DIR), State Term Contracts, Texas Multiple Award Schedule (TXMAS), Houston-Galveston Area Counsel (HGAC), Purchasing Association of Cooperative Entities (PACE), The Purchasing Cooperative Network (TCPN), Texas Interlocal Purchasing system (TIPS/TAPS), US Communities, and any bid from a District belonging to the Central Texas Purchasing Alliance (CTPA) in which the vendor agrees to the CTPA Adoption clause.**
- C. All Purchase Orders must be approved by the designated department head or school principal before being sent to the vendor.**

**D. TECHNOLOGY PURCHASES: All software purchases and any hardware technology-related purchases that will be connected to the district network must be placed through the technology department. The procedures/guidelines listed below must be strictly followed to avoid unnecessary delays or voiding of any unapproved purchase requisitions.**

- Technology Hardware Requisition Process
  - A quote from a recognized district vendor must be provided. A completed W-9 must be provided to Purchasing if the selected vendor is not an existing vendor with an assigned vendor number within the Hays CISD purchasing system. If assistance is needed in obtaining any required competitive quotes, please contact the technology department secretary/purchaser or designee prior to any further action being taken.
  - Requisitions are submitted at the campus/department level to the principal/department head or designee. No further action can be taken without approval at this level.
  - All pertinent purchase information must be shown on the requisition (Form C7-A) to include requesting personnel, vendor /contact name /number and fax, quantity and description of item(s) to be purchased, unit and extended pricing and budget code..
  - The requisition will be converted to a purchase order after all levels of approval have been completed and the vendor copy of the purchase order will be sent to the vendor. A copy of the purchase order will be provided to the requesting campus/department.
  - Once the merchandise arrives, it will be properly inventoried and documented. Arrangements will be made for delivery to or pick up by the appropriate personnel.
  - Only the items listed on the initial request are allowed to be purchased. Any changes to initial purchase order must be generated by a technology department request to purchasing after approval from the campus/dept.
  - All invoices must be authorized for payment by technology after receipt of item(s).

- Once the equipment arrives on campus, it will need to be properly inventoried in the campus management system and checked – out to the appropriate staff member for tracking purposes.
- Software Requisition Process: The technology department is responsible for documenting all software licenses, maintenance and software online subscriptions being utilized within the district. The curriculum and instruction department is responsible for maintaining a list of approved instructional software resources located on the X: drive in the Hays Leadership / Instructional Software folder. Therefore, all software purchases, online subscriptions, free downloads or open source programs must be previously approved or will not be allowed to be loaded on district equipment. Any unauthorized software found in use will be subject to immediate removal and possible disciplinary action taken against responsible personnel.
  - If a request is for new software, an online subscription requiring a software license, a free download or an open source program a software review form must be submitted via <http://www.hayscisd.net/softwarereview> by the requester. The review form contains a format to provide complete software description, the instructional need, the professional development plan, the implementation plan, minimum technical system/network requirements, location to be installed, quantity of licenses, etc. A purchase order will not be processed until the curriculum & instruction department and technology department have approved the request. Requisitions having incomplete information could be delayed until the information is provided.
  - The Director of Instructional Technology or designee will review the instructional value of the requested instructional software or online subscription and approve or disapprove. If approved, the request will be forwarded to the technology department for approval. If not approved, the requester will be notified via email by the Director of Instructional Technology or designee of the non-approval.
  - A designated technology technician will review the technology specifications and compatibility of the requested software. Software and electronic resources that are not compatible with HCISD network and technology standards will be denied approval for purchase. If approved, the requester, the Director of Instructional Technology or designee, and the technology department

secretary/purchaser or designee will notified via email by the technology technician of the approval. If not approved, the requester will be notified via email by the technology technician of the non-approval.

- Renewals of existing software/subscriptions, if instructional must be on the instructional software/ subscription approved list, or existing software maintenance/support do not require pre-approval. Complete information must still be provided to the technology department secretary/purchaser or designee on the technology purchase requisition form (Form C7-A) to allow technology to submit and process the renewal. Proof of prior purchase must be readily available, if requested.
- Requisitions are submitted at the campus/department level to the principal/department head or designee. No further action can be taken without approval at this level. Be sure to include a budget code as well as all required purchase information or requisition will not be processed.
- The requisition will be converted to a purchase order after all levels of approval have been completed and the vendor copy of the purchase order (white copy) will be faxed to the vendor. A copy of the purchase order will be provided to the appropriate campus or dept. personnel.
- Once the software license notification and/or media is received, it will be properly documented/inventoried. Any confirmation of licenses or login access codes received directly by a campus or dept. must be forwarded immediately to the technology department secretary/purchaser or designee. A work order will subsequently be generated to install, if required.
- Only the items listed on the initial request are allowed to be purchased. Any changes to initial purchase order must be generated by a technology department request to purchasing after approval from the campus/dept.
- All invoices must be authorized for payment by the technology department after receipt of item(s).

**E. PURCHASING MOBILE DEVICES (iPads, iPods, etc.) Please refer to Administrative Procedure C8 (Managing Apple Devices)**

- Submit a **Mobile Request** (online form) for purchasing approval: [www.hayscisd.net/mobilerequest](http://www.hayscisd.net/mobilerequest)

- An email indicating if the request is “approved or denied” will be sent.
  - If approved, contact the Technology Department for a proposal/quote.
  - Technology will email the proposal/quote back to the campus.
  - Applecare may be required.
  - For iPads, indicate what should be engraved on the device.
  - If purchasing 10 or more devices, and they are expected to have the same Apps, a cart and a Macbook are needed for management purposes.
  - The campus will email technology the budget code to use on the requisition.
  - Technology will enter the purchase order (PO) request for the campus.
  - Technology will email a copy of the PO to the campus.
  - Apple purchases are entered online by the Purchasing Department the day the PO is released.
  - Products will be delivered to technology to be tagged and inventoried.
  - Technology will add the wireless certificate to the device.
  - The device will be delivered to the campus via technology.
  - Once the equipment arrives on campus, it will need to be properly inventoried in the campus management system and checked-out to the appropriate staff member for tracking purposes.
- F. School Districts are exempt from sales tax on purchases. When placing an order, indicate to the vendor that the District holds this exempt status and should not be charged tax.
- G. Every effort should be made by the campus or department to promptly close out purchase orders once merchandise is received or it is determined that the purchase order should be canceled. Once items are received, initial and date the Receiving Copy of the Purchase Order (PO) and send it to Accounts Payable. To cancel a Purchase Order, email the

- Purchasing Department. They will then cancel the PO and disencumber the funds remaining on the PO.
- H. Re-orders or additions are not to be placed on an existing Purchase Order unless the original PO is a Blanket PO.
  - I. Price changes on Purchase Orders must be approved by the Principal or Budget Authority by signature on the receiving copy.
  - J. The department or campus is to notify the vendor of shortages on deliveries or the receipt of damaged merchandise. The vendor must be notified within 10 days regarding claims for damaged merchandise in order to receive restitution.
  - K. When merchandise received is from any Capital Outlay (6394, 66XX) account, the campus/department must enter the information in the Fixed Asset System in QCC.
  - L. If merchandise received is a partial shipment, please indicate what items were received and the date, and send a signed copy of the PO Receiving Copy to Accounts Payable for payment of the portion received. Immediately after all back orders are received, the original Receiving Copy should be marked "OK to Pay" and forwarded to Accounts Payable for final payment on the PO.
  - M. When typing a Requisition (PR) for an advertisement in a newspaper, indicate the nature of the advertisement and type in capital letters, "PLEASE SEND TEAR SHEETS". These tear sheets will be placed with the invoice and a copy sent to the ordering department/campus.
  - N. CONFLICT OF INTEREST: No contract for the purchase of Personal Property or Service shall be awarded to any vendor where the contract would violate the applicable state laws regarding conflicts of interest by elected or appointed public officers.
  - O. REIMBURSEMENT OF EXPENDITURES: The District is under no obligation to reimburse employees for expenditures made by employees from their personal funds for District expenditures. The only document that legally commits the District to pay for a purchase is a properly approved District Purchase Order issued by the District's Purchasing Department. Under unusual circumstances, the Executive Director of Finance will approve reimbursements.

## **METHODS OF PROCUREMENT**

State law requires competitive bidding on the purchase of any property, real or personal, or services, when said property or services is valued at \$50,000 or more in the aggregate for a 12-month period. Hays CISD uses the fiscal year as the 12-month period. Notice of the time by when and place where the bids or proposals, or the responses to a request for qualifications, will be received and opened shall be published in the county in which the district's central administrative office is located, once a week for at least two weeks before the deadline for receiving bids, proposals, or responses to a request for qualifications. These procedures shall apply to all purchases (including grants).

- A. Small purchases that are under \$3,500 are exempt from quoting or bidding as long as the District doesn't purchase \$50,000 or more of that commodity in a fiscal year. At least one quote should be obtained to ascertain correct item and shipping costs.
- B. Purchases at \$3,500 and less than \$50,000 require 3 quotes unless prior approval has been obtained from the Director of Purchasing. Phone quotes are acceptable, but written quotes are encouraged. Complete the Price Quotation Summary Sheet and submit it with any back up to Purchasing to enable the release of your order.
- C. Purchases at \$50,000 or more require a formal written solicitation processed by the Purchasing Department. Purchases \$50,000 and above require advertising two weeks, a formal written solicitation process and must be approved by the Board of Trustees. The Board of Trustees generally meets on the third Monday of every month (there is no meeting in July). Make sure that you allow sufficient time for this solicitation process. The campus/department is responsible for providing the necessary specifications or sufficient information for the specifications to be written. Specifications must describe the article or service clearly and in detail to ensure the correct product or service is ordered. Specifications must provide for open competition in the solicitation process. Prior to sending out the solicitation, Purchasing will forward the ordering campus/department the specifications for their approval. The campus/department may also suggest vendors that will receive the solicitation. After obtaining written bids, Purchasing will send a copy of the bids along with a bid tabulation to the campus/department for input in the evaluation process. Once the vendor(s) is chosen and the Board has approved the purchase, the campus/department will enter the requisition(s) into MUNIS. Purchasing will assign a PO number and forward the Purchase Order to the vendor(s).
- D. Orders must not be split to circumvent the above requirements.



- E. Solicitations for items that are not a one-time purchase usually result in a one-year contract with four one-year options to renew. The Purchasing Department will contact the using campus/department prior to renewing a contract. It is the campus/department's responsibility to keep accurate documentation on the contracted vendor. This documentation will be used as backup for the decision to renew or not to renew a contract.
  
- F. INTERLOCAL AGREEMENT: Contracts created by entities with which the District has an Interlocal Agreement have already been competitively solicited and can be used without further solicitation by the District. Examples of Interlocal Agreements are Buyboard, Choice Partners, Department of Information Resources (DIR), State Term Contracts, Texas Multiple Award Schedule (TXMAS), Houston-Galveston Area Counsel (HGAC), The Purchasing Cooperative Network (TCPN), Texas Interlocal Purchasing system (TIPS/TAPS), US Communities, and any bid from a District belonging to the Central Texas Purchasing Alliance (CTPA) in which the vendor agrees to the CTPA Adoption clause.
  
- G. SOLE SOURCE: Compliance with the State solicitation law (Education Code 44.031) is not required for purchases that are available from only one source, including:
  - a. An item for which competition is precluded because of a patent, copyright, secret process, or monopoly.
  - b. A film, manuscript, or book.
  - c. A utility service, including electricity, gas, or water.
  - d. A captive replacement part or component for equipment.

[A SOLE SOURCE REQUEST form](#) must be completed and approved by the Director of Purchasing prior to Purchase Order release. Forward the SOLE SOURCE REQUEST form along with supporting documentation on the Vendor's letterhead to Purchasing after creating the PR.

## **CONSULTANT & PROFESSIONAL SERVICES**

**Consultant Services:** Consultant Services are the services of an expert who personally renders services to the District on a short or infrequent term, on a fee or per diem basis. Consultants provide technical, educational and/or administrative expertise not otherwise available to the District. Consulting services may consist of information, advice, opinions, alternatives, conclusions, recommendations, or direct assistance, such as studies, analyses, evaluations, and liaison.

- A. Agreements for consulting services normally are established for a year or less and cover a period for which there is a foreseeable need for the consultant's services. Agreements are renewed only when there is a verified continuing need. Agreements may be written for a period of up to five years, however, with appropriate justification from the requester.
- B. Consultants are selected on the basis of qualifications, resources, experience, and needs of and cost to the district, as determined by the campus/department requiring the particular service and as approved by the Director of Purchasing. In the case Grant funds are used for the Consultant's service, approval of the Grant Director should also be obtained.
- C. Consultant services should be provided under a CONSULTANT SERVICES AGREEMENT (CSA) accompanied by a Purchases Order. A CSA is an agreement between the District and a person acting as an independent subcontractor in performing consulting services. A copy of the completed CSA should be provided to the Purchasing Office at the time a purchase requisition is created.

**Professional Services:** Professional Services are the services of a member of disciplines requiring special knowledge or attainment and a high order of learning, skill, and intelligence including attorney, fiscal agent, certified public accountant, architect, landscape architect, land surveyor, physician, optometrist, professional engineer, state-certified or state-licensed real estate appraiser or registered nurse.

- A. State law dictates (Government Code Sec. 2254.003) that a governmental entity may not select a provider of professional services or a group or association of providers or award a contract for the services on the basis of competitive bids submitted for the contract or for the services, but shall make the selection and award: (1) on basis of demonstrated competence and qualifications to perform the services; and (2) for a fair and reasonable price.

- B. Professional Services should be provided under a formal contract supported by a Purchase Order and do not require a Consultant Services Agreement. If Grant funds are used, approval of Grant Director is **needed** prior to the Professional Contract to be processed by the Purchase department.

## **COOPERATIVES**

Cooperatives are entities with which we have an Interlocal Agreement. The cooperatives have contracts that have already met all of the competitive solicitation laws. This enables the District to purchase legally and fast without the need for further bidding. This section is designed to familiarize you with these cooperatives and the procedures for using them.

### **Buyboard**

- A. The Buyboard is run by TASB.
- B. The web address is [www.buyboard.com](http://www.buyboard.com)
- C. When creating a PR to Buyboard, type BUYBOARD and the contract number in the description field of the header.
- D. When you receive the PO from Purchasing, please send the PO directly to the vendor. Purchasing will send a confirming order to the Buyboard. Do not enter the order online through the Buyboard site. This way we will also be sure to capture all of our Buyboard purchases.

### **Department of Information Resources (DIR)**

- A. DIR is a State of Texas agency that competitively solicits contracts for information technology items. Using these contracts satisfies the State Law regarding competitive solicitations.
- B. <http://dir.texas.gov/View-Contracts-And-Services/Landing.aspx> is the web site address.
- C. You can search by keyword or by product type to find the vendor's contracts and pricing.
- D. Type DIR and the contract number in the description field of the header on your PR.
- E. Send the PO directly to the vendor.

### **State Term Contracts**

- A. State Term Contracts are solicited and administered by Texas Procurement and Support Services (TPASS). Using these contracts satisfies the State Law regarding competitive solicitations.
- B. <http://www.window.state.tx.us/procurement/contracts/txsmartbuy/> is the web page index.
- C. Find the category (commodity) that you wish to purchase and click on the link.
- D. The contract with all terms, conditions and prices will appear.
- E. Type State Contract & the contract number in the description field of the header on your PR.
- F. Make sure to list the 11-digit commodity code first on each line item. We need those numbers to be able to enter the orders.
- G. Purchasing will print the PO and enter the order online in the State Purchasing System. The campus/department will receive their copies of the PO with initials & the date that the order was placed.

### **Texas Multiple Award Schedule (TXMAS)**

- A. TXMAS contracts are competitively awarded government and GSA contracts that have been adopted for use by the State of Texas TPASS. Using these contracts satisfies the State Law regarding competitive solicitations.
- B. <http://www.window.state.tx.us/procurement/prog/txmas/> is the web page address.
- C. Type a keyword in the search field for the commodity you wish to purchase.
- D. The system will bring up all vendors and contracts for that commodity.
- E. Contact several vendors for pricing.
- F. Once you have found the best value, look at the vendor's TXMAS catalog page to verify that the price is the same or better than the price on the catalog.
- G. Enter the TXMAS contract number in the description field of the header on your PR.

- H. Send the quote information to Purchasing to attach to the Purchasing copy for backup.
- I. When you receive the PO from Purchasing, you may send it directly to the vendor.

**Houston-Galveston Area Counsel (HGAC)**

- A. The HGAC contracts have been competitively solicited and satisfy the State Law regarding competitive solicitations.
- B. <http://www.hgacbuy.com/login/> is the web page address.
- C. The password is 06-1624.
- D. Obtain specific product details from the HGACBuy website. Then, contact the contractor's nearest representative for additional assistance and a definitive price quotation. Contractor information can be found at the bottom of each contracts web page under Products Available.
- E. Type HGAC Contract in the description field of the header on your PR.
- F. Submit your PO directly to the relevant HGACBuy contractor, after completing consultation with the contractor's representative. You should fax a copy of the order along with a copy of the contractor's written quotation to HGACBuy at FAX: 713-993-4548. Orders should include specific details regarding the purchase (i.e., name of the End User's contact person, shipping/delivery instructions, and installation details, if any). HGACBuy contractors will then invoice End User for all purchases, and End User will pay the contractor directly following delivery and acceptance.
- G. On most contracts, when a copy of a purchase order is received (see Step F above), HGACBuy staff prepares an Order Confirmation which is then sent to the Member and the Contractor - authorizing the Contractor to proceed with the order. This Order Confirmation indicates that the Contractor does have a valid contract with HGACBuy for the products contained on the order. Actual pricing is not verified on the Order Confirmation. For pricing verification prior to issuing the purchase order, contact HGACBuy staff.

### **Purchasing Association of Cooperative Entities (PACE)**

- A. The PACE contracts have been competitively solicited and satisfy the State Law regarding competitive solicitations.
- B. <http://www.pacecoop.org/> is the web page address.
- C. PACE is created and administered by Education Service Center, Region 13 in Austin, Texas and Education Service Center, Region 20 and the 2013 Purchasing Cooperative in San Antonio, Texas.
- D. Type PACE and the contract number in the description field of the header on your PR.
- E. Submit your PO directly to the relevant PACE contractor, after completing consultation with the contractor's representative.

### **The Purchasing Cooperative Network (TCPN)**

- A. The TCPN contracts have been competitively solicited and satisfy the State Law regarding competitive solicitations.
- B. <http://www.tcpn.org/> is the web page address.
- C. You can find information on commodities and vendors by clicking on the Products & Services tab at the top of the page. After clicking the tab, make sure Texas is in the States Filter Field to find the contracts that pertain to our state.
- D. Examples of contracts available are Assistive Technology, Athletics, Books, Energy Consulting, Facilities, Food Service, Furniture, Insurance Benefits Solutions, Music, Office and School Supplies, Playground Equipment, Security Systems, Transportation, etc.
- E. Type TCPN and the contract number in the description field of the header on your PR.
- F. Send your PO directly to the vendor.

## **Texas Interlocal Purchasing System (TIPS/TAPS)**

- A. The TIPS/TAPS contracts have been competitively solicited and satisfy the State Law regarding competitive solicitations.
- B. <http://www.tips-usa.com/vlist.cfm> is the web page address.
- C. The Interlocal Purchasing System (TIPS/TAPS) is sponsored by the Region VIII Education Service Center (ESC8) located at 2230 North Edwards, Mt. Pleasant, Texas and is governed by the Region 8 ESC Board of Directors. The Interlocal Purchasing System is available for use by all public and private schools, colleges, universities, cities, counties, and other government entities in the states of Arkansas, Arizona, Illinois, Kansas, Louisiana, Missouri, New Mexico, Ohio, Oklahoma, Oregon, Tennessee, Texas, Virginia, and Washington. Coming soon to other states. TIPS/TAPS Awarded Vendors have submitted proposals under the Competitively Bid Process and received a Contract of Award through TIPS/TAPS. These Awarded Vendors have agreed to provide the best pricing, terms and conditions available to TIPS/TAPS Members.
- D. View the list of Awarded Vendors by clicking on the above web address and then click on All Contracts.
- E. Select a Vendor(s) that provides the particular commodity or service. Note: You may view the list of Awarded Vendor alphabetically by the Vendor Name or alphabetically by Commodity Listing.
- F. Contact the Awarded Vendor Representative as listed on the vendor page. Identify yourself as a TIPS/TAPS Member to receive the special TIPS/TAPS price. Note: Vendors have a list of members for validation.
- G. Compare quotes from multiple TIPS/TAPS Vendors (if desired).
- H. Create a PR. Type in TIPS/TAPS PURCHASE in the description field of the header on your PR. Some vendors have specific Contract #'s that must appear on the purchase orders. The Contract # is listed on the Vendor Profile page. Please see the Vendor Page for specific requests.
- I. FAX the purchase order as instructed on the Vendor Page. \*If the PO goes directly to the vendor, you are requested to FAX a COPY of the PO to TIPS/TAPS at 866-839-8472.



## **US Communities**

- A. The US Communities contracts have been competitively solicited and satisfy the State Law regarding competitive solicitations.
- B. <http://www.uscommunities.org/> is the web page address.
- C. Frequently used contracts through US Communities include Home Depot and Graybar. Many other commodity contracts are available such as Athletics, Furniture, Park & Playground, Technology, etc.
- D. Click on each contract for specific ordering instructions.
- E. Type US Communities in the description field of the header on your PR.
- F. Either order online through the vendor's site or fax the PO directly to the vendor.

## **Choice Partners Cooperative**

- A. The Choice Partners Cooperative contracts have been competitively solicited and satisfy the State Law regarding competitive solicitations.
- B. [www.choicepartners.org](http://www.choicepartners.org) is the web site. You can create your own login on this site by hovering over Member. Click on Member Login. To the right under Helpful Links, click on set up a new account. Click the plus sign to the left of Select Workgroup – School District. Click on Hays CISD. Fill out the required information, select or create shipping address.
- C. Click on the Vendors/Contracts tab and then on the Dashboard link. Once there you can click on Contract List to find the current list of contracts that are available.
- D. Contact the vendor of choice for a quote.
- E. When creating a requisition, make sure to put Choice Partners and the contract number in the description field of the header on the requisition.

## **FREQUENTLY USED VENDORS**

Please see the Frequently Used Vendor List on the Purchasing Web Page.

<https://www.hayscisd.net/Page/493>

This list is updated regularly. It is searchable ('control F') and you can copy and paste the contract number into the header of your requisition.

## Sales Tax-General Guidelines

A school district is a political subdivision of the State of Texas and is, therefore, exempt from paying state sales tax and no tax number is assigned.

Purchases by the school for educational or instructional use or for administrative use necessary to the educational function of the school are exempt from tax (office supplies, duplicating paper, etc.)

A school must provide the vendor with a valid signed exemption certificate when claiming state sales tax exempt status. Exemption certificates do not require numbers to be valid.

The District exemption status may not be utilized by parents, patrons, or alumni organizations to secure exemption from sales taxes. Parent/teacher organizations and booster clubs must apply for their own exemption.

## Sales Tax-Meals, Hotels

### ***Meals***

Meals purchased by the school for athletic teams, bands, etc. on authorized school trips are exempt from sales tax if the school contracts for the meals. The school must pay for the meals with a school district check and provide the eating establishment with an exemption certificate.

Individual members of the athletic team, band, etc., may not claim exemption from the sales tax on the meals they purchase while on a school authorized trip.

### ***Hotels***

An exemption may also be claimed by the school from the state portion of the Hotel Occupancy Tax.

A Hotel Occupancy Tax Exemption form must be furnished to a hotel when a district representative is occupying a room overnight while on school district business. One certificate may be issued for more than one room, and the method of payment does not affect the tax nor determine the exempt status.

## Sales Tax Fundraisers

Determining if a sale is taxable or non taxable

### **Step 1**

When determining whether a fundraiser or other type of sale is taxable or non taxable, the first consideration is whether the item is a taxable product. The chart at the end of this section depicts examples of taxable and non taxable items. If the item is classified as non taxable, no sales tax should be assessed.

### **Step 2**

The second consideration is whether the school group is considered a bona fide chapter according to State sales tax laws as stated below:

A bona fide chapter is a group that must be organized for some business or activity other than instruction or a participatory group. Essentially, any student group that is recognized by the school and is organized by electing officers (not just participatory captains), holding meetings, and conducting business are bona fide chapters of the school and each group may have two, one-day tax-free sales in a calendar year.

Groups meeting for classroom instruction or team sports are not categorized as bona fide chapters and do not qualify for the tax-free day sales. For example:

- The school district qualifies for a tax-free day
- The school-wide fundraiser qualifies for a tax-free day
- The Basketball Club qualifies, but the basketball team does not
- The Cheerleader Club qualifies, but not the cheerleader team
- The Debate Club qualifies, but debate teams and classes do not
- The French Club qualifies, but the French classes do not
- The Senior Class qualifies, but not one particular class that has senior in it

### **Step 3**

If the sales is considered taxable and the school group is considered a bona fide chapter, then the organization may deem the sale as one of its two, one-day tax-free sales.

- Each school district, each school and each bona fide chapter of each school is allowed to have two, one-day tax-free sales each calendar year. To qualify for a tax-free sale, the organization must receive products deemed for sale in one shipment. Any items received after the initial shipment must be taxed. During these tax-free sales, the organization may sell any taxable item tax-free when the price of the item is \$5,000 or less. There is no limit on the number of bona fide groups at a school or school district.

## Exceptions:

- **Book Fairs**-The school shall collect sales tax on all taxable sales. If the school assumes responsibility for the activity and/or sales, the school is responsible for insuring the tax is paid. Schools may purchase books tax-free for their own use because educational organizations have a statutory exemption. However, when students or other individuals purchase books, the purchase price is taxable and sales tax should be collected at the time of the sale. Sales tax is due regardless of whether the company makes the sale or the school makes the sale for a company on consignment.
- **Catalog/Brochure Sales**- For sales in which the campus/student group is considered an "agent", the one-day tax free sale provision cannot be used. (The campus/student group serves as an "agent" when it takes orders for the vendor and then receives a commission or percentage of the sales revenue. The vendor becomes responsible for paying sales tax.)

## Sales Tax-Collections and Remittance

**The campus/student group shall collect sales tax on all taxable sales when applicable.**

Seller - the campus/student group serves as the "seller" when it purchases inventory from a vendor and then resells the items at its own profit or loss. Examples of this would be candy bar sales, t-shirts, etc.

Agent - the campus/student group serves as an "agent" when it takes orders for the vendor and then receives a commission or a percentage of the sales revenue. Examples of this would be book fairs, student pictures, and catalog/brochure sales. In "agent" relationships, the vendor is the responsible party for payment of sales tax to the Comptroller's office. However, the campus/student group would be responsible for collecting the tax.

The one-day tax free sale provision, available twice per year, can only be used when the campus/student group is the "seller". To determine if your club is eligible for the one-day tax free sales provision, review fundraising-sales tax guidelines. **For sales in which the campus/student group is considered an "agent", the one-day tax free sale provision cannot be used.**

Campus/student groups are encouraged to work with the vendor for the "agent" sales and request that the sale price include tax or provide a chart for sales tax to help with calculations. If the vendor cannot include sales tax in the selling price, then sales tax would have to be calculated and collected for each taxable item sold and then submitted to the vendor along with payment for the products.

**When imposing sales tax, the school has the option of:**

1. Adding the tax to the item's selling price - thus, if the selling price of an item were \$2.00 and the tax rate were 8.25%, the school would collect \$2.17 ( $\$2.00 \times 1.0825$ ) from the buyer for each item sold.
2. Absorbing the tax in the item's selling price - thus if the item sold for \$2.00 including tax, the school would retain \$1.85 and remit \$0.15 for sales tax. If this method is used, divide the total sales by 1.0825 (assuming a tax rate of 8.25%) to find the taxable sales. To determine the sales tax amount, subtract the taxable sales from the gross sales.

All sales tax collected by the school shall be remitted quarterly to the district's finance office unless contractual agreements with a vendor stipulate that such taxes should be remitted to the vendor (school picture and book fair sales, and catalog/brochure fundraising sales).

Schools must submit a sales tax report by the designated work day for quarterly sales. This report must show the gross sales, taxable sales, and the amount of tax due.

Schools must file a sales tax report, even if no taxable sales are made in a given reporting period as all non-taxable sales must be reported. This would include vending and food sales. Campuses should not report textbooks fines, cash overages/shortages, student picture sales, etc. in the gross sales figure. Gross sales should only include those amounts which represent actual sales by the campus.

## Taxable Sales Chart

State and local sales taxes shall be imposed and collected on all sales for:

Agenda Books	Fees-copies, printing, laminating
Agricultural Sales	Flowers-roses, carnations, arrangements
Art-supplies and work of art	Greeting Cards
Artistic-CDs, tapes, videos	Handicrafts
Athletic-equipment and uniforms	Horticulture Items
Auction items at SOLD price	Hygiene Supplies
Automotive-parts and supplies	Identification Cards-when they are sold to the entire student body (not just the fine for a lost ID)
Band-equipment, supplies patches, badges, uniform sales and rental	Locks-sales and rentals
Book Covers	Magazine-Subscriptions less than 6 months
Books-workbooks, vocabulary, library, author (when we are the seller)	Magazines-when sold individually
Book Fairs-all books sold	Musical supplies-recorders, reeds
Brochure Items	Parts-career & technology classes (not to include products used in cosmetology)
Calculators	Parts-upholstery
Calendars	PE-uniforms, supplies
Candles	Pennants
Car -painting, pin striping	Pictures-school, group (if school is the seller)
Clothing-school, club, class, spirit	Plants-holiday greenery and poinsettias
Computer-supplies, mouse pads	Rentals-equipment of any kind
Cosmetology products sold to customers	Rentals-uniforms of any kind, towels
Cups-glass, plastic, paper	Repair to tangible personal property (i.e., computer repair, house remodeling)
Decals	Rings and other school jewelry
Directories-student, faculty	Rummage, yard and garage sales
Drafting-supplies	Safety supplies
Family and Consumer Science-supplies and sewing kits	School publications-athletic programs, posters

School publications-brochures	Spirit items
School publications-magazine (unless >six month subscription)	Stadium seats
School publications-newsletters, newspapers	Stationary
School publications-reading books	Supplies-any sold to students
School publications-sheet music, hymnals	Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
School publications-yearbooks	Vending-pencils and other non-edible supplies when the school services the machine
School store-all items (except food)	Woodworking crafts-entire sales to include parts and labor
Science-science kits, boards, supplies	Yard signs

## Food – Taxable Times

### Baked Goods

Bakery items are exempt of tax unless they are sold with plates or eating utensils. If the item is wrapped with plastic and not intended for immediate consumption, then it is not taxable.

### Banquet / Catering

Catering events for the school district are tax exempt. If it is not a district event, it is taxable.



## Non-taxable Sales Chart

School and school related organizations need not collect sales tax on the following:

Ad Sales-in yearbooks, athletic programs, newspapers, posters
Admission tickets - athletic , dances, dance performances, drama and musical performances
Admission - summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees
Club memberships
Cosmetology Services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals for school groups
Food and drinks sold at PTA Carnivals
Vending machine sales
Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day, subject to an agreement with the proper school authorities.
Candy and food items sold through fund raising drives by PTA or students of the school who are under eighteen years of age
Labor -automotive, upholstery classes (parts are taxable)
Lost Library Books or Lost Textbooks
Magazine subscriptions greater than six months
Parking Permits
Periodicals and Writings (reading materials such as yearbooks, calendars, directories, magazines, brochures and newsletters (if published and distributed by Booster Clubs or PTAs)
Services- car wash, cleaning