



ONALASKA ISD

State & Federal Grants Manual

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General Information

The district has established fiscal procedures that apply to all financial transactions regardless of the funding source.

Procedures that relate directly and/or indirectly to federal and state grant compliance are indicated with a (+). A separate section in this Business Operations Manual will include specific procedures related to acquiring, expending, and managing grant funds.

Business Department Mission

The mission of the Onalaska Independent School District is to provide a safe and exceptional education that unlocks student potential to become responsible members of society. It is the mission of the Business Office to provide support to all District staff, students, parents and the community in order to ensure that all business operations are supportive of the instructional goals and objectives of the district

Business Department Staff

The Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

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936-646-1002
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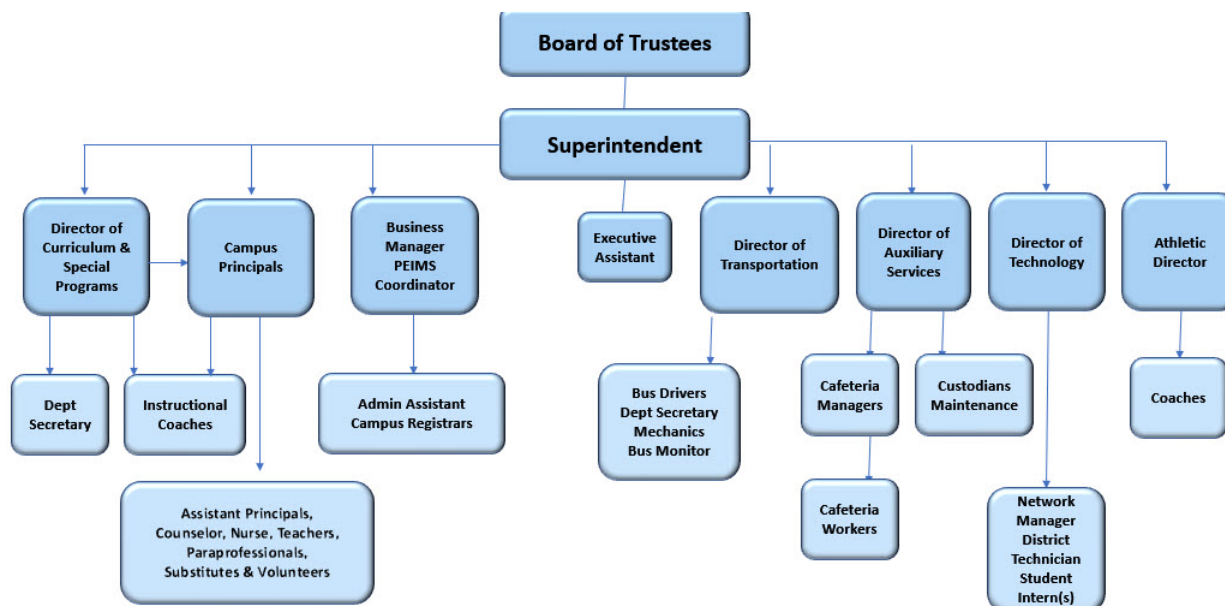
Timmie Grace
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Executive Assistant
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All Business Department staff are expected to comply with the Code of Ethics and Standard Practices for Texas Educators [Board Policy DH (Exhibit), the Onalaska ISD Code of Conduct (Employee Handbook), and the data systems' Acceptable Use Guidelines. In addition, all business department staff shall comply with School Board Policy CAA Local regarding fraud.

Each staff member shall have an up-to-date job description on file in the Human Resources department. In addition, each staff member should receive and sign a job description and corresponding evaluation instrument during the annual evaluation process. Changes to job descriptions should be made when substantial changes occur in job duties or responsibilities.

Organizational Chart



General Ledger Maintenance(†)

General ledger entries shall be made on an on-going basis as needed. End-of-the-month and end-of-the-year entries shall be made on a timely basis. End-of-the-year entries shall be made prior to the audit field work by the district's external audit firm.

The Business Manager shall be responsible for monitoring the general ledger maintenance on a monthly basis. The general ledger shall be reviewed for accuracy in areas such as, but not limited to the following:

- Cash and investment balances equal the respective bank or investment monthly statements
- Aged purchase orders, receivables and payables
- Verify that fund accounts are in balance
- Verify that bank account reconciling items are posted to the general ledger

Journal Entries(†)

All general ledger entries shall be in balance (debits shall equal credits). A copy of the Journal Voucher shall be printed and used to document all entries. All journal entries shall be numbered for tracking purposes. A manual numbering system shall be utilized by the district. The Administrative Assistant shall be authorized to create journal entries and the Business Manager shall be authorized to post journal entries to the general ledger.

All payroll general journals shall be interfaced to the finance system by the payroll department. The Administrative Assistant shall verify that the pre-post payroll general journals and the finance payroll general journals are in balance and posted accurately to the general ledger. All payroll general journals must be posted to the finance general ledger no later than (5) business days following the actual pay date.

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. At times, prior to closing the month, additional reconciling journal entries may be posted in accordance with the creation and approval guidelines. Within 5 days after the end of the month, all end-of-month reports should be generated and verified and the end-of-month process completed.

School Board Reports and a detailed Check Register report for the previous month should be generated and forwarded to the Executive Assistant for board review. The financial reports and check payment list shall not be approved by the School Board.

All reports should be filed for audit purposes including, but not limited to, the following:

- Cash Receipts Journal
- General Journal
- Check Payments & Check Register
- Detail General Ledger
- Summary General Ledger
- Bank Statements
- Bank Account Reconciliations

The Business Manager shall review a Summary General Ledger on a monthly basis to ensure the accuracy of fund accounting.

Data Entry and Validation(†)

All data entry shall be from the appropriate source document(s). All data entry shall be validated (verified) with the source documents. A system of checks and balance shall be in place to ensure that all postings to the general ledger result in the desired outcome. For example, a cash receipt journal shall be validated to ensure that the total amount deposit matches the posted cash receipt journal.

Ongoing, daily data entry validation greatly increases the accuracy of the fund accounting and facilitates reconciliation of the monthly bank statements with the general ledger.

General Ledger Transaction (Minimum Data Required) – (†)

All general ledger financial transactions shall require the following minimum data:

- **Date of the general ledger transaction** – the date of the transaction should be within the posting month and within the posting fiscal year.
- **Account code(s)** – the proper account code shall be used for all transactions
- **Journal [transaction] number** – the number assigned should be manually or automatically assigned in a sequential order. A log of the journal numbers utilized each fiscal year should be available in a manual or automated form. Automated, system-generated general ledger entries shall be easily distinguished from manual general ledger entries.
- **The credit and debit amounts**– the total debits must match the total credits
- **Reason for the general ledger transaction** – the reason should explain the reason for the transaction such as cash receipt number, adjustment to budget/expense, etc.

- **Supporting document** – supporting documentation, if any, shall be attached to the journal entry form for audit tracking purposes

All general ledger payroll transactions shall require the following minimum data:

- **Check date** – the system-generated general ledger transaction should reflect the check date as part of the journal entry number
- **Account code(s)** – the account codes charged for all payroll disbursements, including liability accounts, should exist in the general ledger prior to posting the system-generated journal entries. [Note: During the payroll posting process, the payroll department must verify that all payroll accounts exist on the general ledger. If accounts do not exist on the general ledger, the accounts should be verified for accuracy and if accurate, the list of account codes must be submitted to Business Manager to ensure that the appropriate accounts are created in the finance system.

End of Month Process

Within 5 days after the end of the month, all end-of-month reports should be generated and verified and the end-of-month process completed. There are four (4) steps in completing the End-of-Month process as listed below:

- Reconciliation of all bank accounts
- EOM Activities (Report Generation & Verification)
- Run EOM Reports (archival purposes)
- Process the EOM Close

The Finance EOM Checklist and Procedures should be utilized to ensure that all critical steps are followed during the EOM Process.

End of Fiscal Year Process

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. Within 30 days after the fiscal year, all end-of-fiscal year reports should be generated and verified for audit purposes.

All end-of-fiscal year adjustments should be posted to the general ledger prior to closing out the fiscal year. Prior to the start of the audit field work, the following adjustments shall be posted to the general ledger:

- **Reconcile all cash and investment accounts** – all cash and investment accounts shall match the corresponding bank or investment balances as of August 31st, as reflected on the respective monthly statement.
- **Reconcile all revenue accounts with amounts received and/or earned as of August 31st** – All measurable revenue should be posted to the general ledger. For example, all state aid earned as of the most recent Summary of Finance report from TEA shall be posted to the appropriate state revenue accounts.

- **Reconcile all grant revenue and expenditures** – the revenue and expenditures in every grant program (state and federal) should equal. The excess revenue if any should be reclassified to a deferred revenue account. If expenditures exceed revenue, the amount due from the granting agency should be posted to the revenue account and accounts receivable accounts.
- **Reconcile the final amended budget** – verify that all budget amendments (at the functional level) have been posted to the general ledger. The sum of the original budget, plus all budget amendments during the fiscal year shall equal the final amended budget.
- **Reconcile and post all accounts receivables** – all funds due from other sources, as of August 31st, shall be posted to the general ledger. The receivables shall be measurable and expected to be received within 60 days after the end of the fiscal year in accordance with the district's accounting standards.
- **Reconcile and post all accounts payables** – all payables due to others (vendors especially), as of August 31st, shall be posted to the general ledger. The amounts due for all goods and/or services received as of August 31st are classified as accounts payable and paid during the next fiscal year. The district has established a September 20th cut-off for prior year accounts payables, unless the accounts payable expense exceeds \$10,000 and is known prior to the end of the audit field work. [Note. The accounts payable account (2110) in the prior fiscal year and the next fiscal year must be in balance.]
- **Reconcile all accrued wages and benefits as of August 31st** – All accrued wages and benefits shall be posted to the general ledger, especially for all wages earned in August but scheduled to be paid in the next fiscal year (after September 1st).
- **Reconcile all prepaid expenses as of August 31st** – All prepaid expenses shall be posted to the general ledger to object code 1410. A prepaid expense is typically one that represents a disbursement of funds (payment) for goods or services that will be received or utilized in the next fiscal year. For example, a maintenance agreement that has a term of January 1st through December 31st, would have an expense for 6 months in the current fiscal and a prepaid expense of 6 months at the end of the fiscal year. [Note. The prepaid expenses should be cleared in the next fiscal year by posting the expense to the appropriate expense account code(s).]
- **Reconcile the fixed assets ledger with all fixed asset additions, deletions, or changes** – All assets (as defined in the Fixed Asset Procedures) acquired during the fiscal year shall be added to the fixed asset database. All assets disposed of (sold or lost) shall be removed from the fixed asset database. Changes, if any, to the location, value, or category of assets shall be posted to the fixed asset ledger in Fund Code 901.
- **Reconcile the fund balance as of August 31st** – All changes, reductions, additions, and/or designations [restricted, committed, assigned, etc.] of fund balance accounts shall be posted to the general ledger. All budgetary fund balance accounts (object code 3700) shall be posted to the appropriate fund balance account (typically object code 3600).

Segregation of Duties(†)

At a minimum, the business office staff shall operate under a segregation of duties, including but not limited to, the following:

- **Endorsement of checks** – The same staff member shall not prepare and endorse accounts payable or payroll checks without the review by a supervisor.
- **Bank reconciliations** – The same staff member shall not prepare cash disbursements, cash deposits, or other cash transactions and reconcile the district's bank accounts.

- **Maintain non-cash accounting records** – The same staff member shall not prepare non-cash general ledger transactions and post the transactions to the general ledger without approval.
- **Purchasing and Receiving functions** – The same staff member shall not serve as the final approver of a purchase order and verify receipt of the goods.
- **Contract Management** – The same staff member shall not approve a contract for goods or services and have sole approval authority to disburse the payment for the contracted goods or services.

Retention of Records(†)

All financial records for the current fiscal year shall be retained for audit purposes in accordance with the district Local Records Retention Schedule. Destruction of records, at the expiration of the records, shall also be in accordance with the district's Local Records Retention Schedule. Note: The Destruction Schedule [list of all records destroyed] is a permanent document. Unless a record that has been destroyed is specifically listed on a Destruction Schedule, it is presumed to still exist.

The Records Custodian for the financial records of the district is the Business Manager. All questions related to the retention, destruction, and/or addition of new record series shall be directed to the District's Records Management Officer (RMO), Superintendent or his/her designee.

Data System Security & Access(†)

Business department staff handles and/or processes a substantial amount of confidential information. All staff is strictly prohibited from revealing confidential information to an unauthorized individual. All business office staff shall sign a Confidentiality Agreement on an annual basis. Among the most critical information is documentation related to employee's health, benefits, financial, family members, or other personal information. Violators will be subject to discipline, employment termination, and/or may be reported to the appropriate legal authorities. Violations of some protected information, such as health or medical information, is also protected by federal laws, such as HIPPA.

The business office staff shall be authorized to access the district's financial and/or payroll system(s) for job-related purposes only. Use of the systems for personal reasons or benefit will result in disciplinary action, up to and including employment termination.

Each staff member shall take appropriate steps to ensure that their respective computer system is managed in a control environment to prevent unauthorized access. At no time (including lunch breaks) shall a computer system be logged on to a financial data system while unattended by the respective staff member. All computer systems shall be revert to a screen lock after 20 minutes of nonuse.

Assignment of Access and Passwords(†)

Access to data systems shall be based on the specific job duties and responsibilities of each staff member. Except for limited exceptions, staff will not be given unilateral access to all modules in the financial and payroll system. For example, a payroll staff member will not have access to the human resources system unless the access is limited in scope and "read-only". These restrictions to unilateral access are designed to prevent complete autonomy which could lead to fraud.

Each staff member shall be responsible for securing their assigned (selected) password. At no time shall passwords be shared with others or posted in visible locations within the staff member's work space. Violators of this restriction shall be subject to disciplinary action, including but not limited to employment termination.

Data system access to the authorized modules, shall be determined by the Security Administrator/Business Manager. Each staff member shall have access to their respective database(s) and tabs within a database based on their position. Security roles will be established and assigned with the specific access to each module. In the event that a staff member gains access, due to human or software error, that he/she is not entitled to, it is the responsibility and duty of the staff member to notify the Security Administrator/Business Manager regarding the ability to access the restricted database or module(s).

Revoking Access(†)

Access to data systems are subject to change and/or revocation when changes occur to a staff member's position, duties or responsibilities. Access to data systems are also subject to revocation when a staff member violations the Acceptable Use Guidelines. Each staff member shall sign an Acceptable Use Form when initially hired by the district. The agreement shall last the duration of employment with the district.

Business Staff Training(†)

Every staff member will be scheduled to attend at least two trainings and/or conference opportunities per year.

An annual training calendar shall be developed that may include, but is not limited to, topics in the following areas:

- **Account coding**
- **GASB**
- **Audit requirements**
- **Legal changes, such as Purchasing**
- **State and Federal Grants Management**
- **Data system (software)**
- **Travel Guidelines**
- **PEIMS Fiscal Reporting**

Staff members that have attained TASBO certification status will be afforded an opportunity to attend at least 20 hours per year (for a total of 60 every 3 years) through a TASBO-approved CEU provider. Training opportunities for other certification or licensing programs, such as a CPA, shall be provided in a manner that seeks to meet the continuing education requirements for that specific certification or license.

Additional training requests should be submitted to the Business Manager. It is the employee's responsibility to request additional training that he/she feels will be beneficial in performing the assigned job tasks. At times, the immediate supervisor may also recommend or direct that a staff member attend specific training to improve their skills or comply with a Growth Plan.

In an effort to support compliance of fiscal policies and procedures, the business office shall conduct annual training for campus and department administrative and support staff, as appropriate. Critical training areas shall include, but not be limited to:

- **Activity Account Management**
- **Budget Development Process**
- **State and Federal Grants Management**
- **Purchasing Procedures**

State and Federal Grant Management(†)

The Office for Grants and Fiscal Compliance (GFC) at Texas Education Agency is responsible for managing all discretionary and formula grants, ensuring the agency's compliance with federal grant requirements, and conducting audits and reviews of all local educational agencies (LEAs). The department houses the following divisions:

- Division of Grants Administration
(formerly the Division of Discretionary Grants and the Division of Formula Funding)
- Division of Federal Program Compliance
(formerly the Fiscal Accountability and Federal Reporting Unit)
- Division of Financial Compliance
(formerly housed in the Office for Accreditation)

Compliance with all federal and state grant requirements is essential to ensure that all granted funds remain with the district. Failure to comply with grant requirements may result in denial of reimbursement requests and/or requests from the granting agency to return a portion or in some cases all grant funds.

Procedures that relate directly and/or indirectly to federal and state grant compliance are indicated with a (†). A separate section (900) in this Business Operations Manual will include specific procedures related to acquiring, expending, and managing grant funds.

At the District level, managing State and Federal Grants shall be a collaborative process between the Finance, Human Resources and Grant Management Departments. Each respective department shall be responsible for their duties and responsibilities as they relate to the management of state and/or federal grants. The duties of each department are listed below in general terms. Additional, specific duties and responsibilities may be listed within an area of compliance within this Manual.

Finance Department

- Assisting the Director of Curriculum/Special Programs with budgeting grants funds. Preparing and posting the initial budget and all amendments to the general ledger.
- Assisting the Human Resources department with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related financial reports (monthly, quarterly and/or annual).
- Preparing all financial records for the annual financial audit and single audit, as appropriate.
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Adjusting the general ledger, as appropriate, after the Director of Curriculum/Special Programs's reconciliation of the time and effort reports, as appropriate if adjustments are necessary
- Managing the day-to-day cash needs for grant expenditures and drawing-down cash reimbursements, as appropriate
- Managing all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all financial records for the required length of time (5 years) for audit purposes

Human Resources Department

- Ensuring that all grant-funded staff meet the Highly Qualified Staff federal guidelines, as appropriate (And, all state certification requirements)
- Ensuring that all grant-funded staff have a job description with the grant-related duties and funding. (***And, that all grant-funded staff sign a job description on an annual basis***)
- Assist the Director of Curriculum/Special Programs in preparing the Highly Qualified Staff Annual Report
- Maintaining audit-ready HR employee files for financial audit or single audit purposes, as appropriate
- Developing and maintaining all salary schedules to ensure consistency between local and non-local pay rates (Includes base salaries, stipends and extra-duty rates of pay)
- Assisting the Director of Curriculum/Special Programs with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all personnel records for the required length of time (5 years) for audit purposes

Grant Management Department

- Working cooperatively with the campus administrative staff to ensure that all grant activities are collaboratively planned and appropriate to each campus.
- Providing supporting documentation for budgeted grants funds. And, submitting all grant amendments to the finance department to facilitate budget amendments.
- Assisting the Human Resources department with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related programmatic (evaluation) reports (monthly, quarterly and/or annual).
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Receiving and monitoring the time and effort reports, as appropriate, and retain for the required length of time (5 years) for audit purposes
- Monitoring the spending thresholds throughout the grant period to ensure that the grant activities are being conducted systematically throughout the grant period
- Reviewing and approving all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all grant records for the required length of time (5 years) for audit purposes
- Providing information to the Human Resources department regarding the number and type of grant-funded positions approved in the grant application by the granting authority
- Verifying with the HR department that all grant-funded staff meet the Highly Qualified Staff federal guidelines, as appropriate (And, all state certification requirements)

- Verifying with the HR department that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis) **Original: Director of Curriculum/Special Programs Copy: Human Resource Dept**
- Preparing the Highly Qualified Staff Annual Report and conducting the required public notice or hearing, as appropriate
- Work with the HR department in determining the position title, Role ID and other salary information for use in completing the grant application
- Manage all fixed assets acquired by state and/or federal funds and ensuring compliance with the inventory and disposition federal guidelines

All departments shall provide staff training for their respective staff and other staff, as appropriate, regarding the grant management duties and responsibilities for each staff member.

900 – State and Federal Programs/Grants(†)

901 State Programs – Allotments

State Program allotments are estimated and paid to school districts through a Summary of Finance template created by the Texas Education Agency. The actual state allotments are calculated as noted below in each respective section. A settle-up process occurs at the end of each fiscal year – funds owed to a district are paid by TEA and funds owed by a district are paid to TEA (or TEA reduces the following fiscal year funds by the amount owed to the state).

A percentage of each state allotment must be spent on “direct” expenditures for the given special program. The current percentages and program intent code (PIC) are noted below by program:

▪ Special Education	55%	PIC 23
▪ Career & Technical Education	55%	PIC 22
▪ Gifted & Talented Education	55%	PIC 21
▪ State Compensatory Education (SCE)	55%	PIC 24-30 (except 25 & 27)
▪ Bilingual/ESL Education	55%	PIC 25
▪ CCMR (College Career Military)	55%	PIC 38
▪ Dyslexia	100%	PIC 37
▪ Early Education Allotment		PIC 36

During the budget process, the estimated state allotment shall be calculated by the Business Manager based on prior year special program enrollment and average daily attendance (ADA). The estimated state allotment by special program shall be provided to the Special Program Administrator as noted below. The Special Program Administrator shall be responsible for the programmatic compliance in their respective program(s). Programmatic compliance shall include, but not be limited to: program eligibility, program design, instructional delivery, entry/exit procedures, professional development, certification, and fiscal management.

▪ Special Education		Laura Redden
▪ Career & Technical Education		
▪ College, Career, Military Readiness (CCMR)		
▪ Gifted & Talented Education		
▪ Dyslexia		
▪ State Compensatory Education (SCE)		
▪ Bilingual/ESL Education		
▪ Early Education		

The finance department, specifically the, Business Manager, shall be responsible for the financial compliance in each of these special programs. Financial compliance shall include, but not limited to: budgeting development & monitoring, approval of expenditures, financial reporting to TEA, and financial audit.

As part of the budget adoption process, the Business Manager shall verify that the proposed budget includes appropriations in each of the special programs of *no less* than the percentages stated above. [Note. If the District does not budget to compliance, it may not spend to compliance.]

Throughout the fiscal year and at the end of the fiscal year, the Business Manager, shall calculate the periodic and final spend percentages for each special program. The allocated expenditures by program intent code (PIC) shall be used to determine compliance. In the event that direct expenditures fall below the mandated percentages, the Business Manager shall ensure that the deficit amount is budgeted in the following fiscal year.

The mandated program intent codes (as defined in the FASRG) are classified as Basic or Enhanced. The PICs in these classifications for regular and special program allotments are noted below:

Basic Services – PIC 1X

- PIC 11 Basic Educational Services

Enhanced Services – PIC 2X – 3X

- PIC 21 Gifted & Talented
- PIC 22 Career & Technical Education
- PIC 23 Special Education
- PIC 24 Accelerated Education (State Compensatory Education)
- PIC 25 Bilingual and ESL Education
- PIC 26 Non-Disciplinary Alternative Education Program
- PIC 28 Disciplinary Alternative Education Program – Basic
- PIC 29 Disciplinary Alternative Education Program – SCE Supplemental
- PIC 30 Title I, Part A Schoolwide Activities related to SCE
(Campuses with 40% or more educationally disadvantaged students)
- PIC 36 Early Education Allotment
- PIC 37 Dyslexia Allotment
- PIC 38 CCMR (College, Career & Military Readiness)

If the “intent” of particular course or program is one of the Enhanced Services, the appropriate PIC shall be used for the expenditures even if an incidental student(s) benefit from the program. For example, the salary of a Bilingual Instructional Aide should be paid 100% from PIC 25, if the intent of his/her position is to support Bilingual students even though 1 or 2 non-Bilingual students also benefit from a small group instructional setting.

At the beginning of each school year, the salaries of all staff should be determined based on their position and assignment. Specifically, we need to know the following:

- | | |
|---------------------------------|--|
| ▪ What the employee will do? | Determines the function code |
| ▪ Where the employee will work? | Determines the organization code (may be split) |
| ▪ Who will benefit? | Determines the population served or PIC (may be split) |

Determining the correct payroll account distribution code(s) is critical to ensure that all payroll costs are expensed in the correct account code(s). This is extremely important for staff assigned on a partial or full time basis to support a special program. Only the payroll costs for services whose intent is to serve one or more special program may be charged to the special program PIC.

By July 15th, each school year, the Campus Principals shall prepare a Staff FTEs report that is based on the Master Schedule. The Staff FTE report shall reflect the names of all staff, the position, and the assignment(s) by PIC code. For example, a teacher that teaches 4 special education classes and 4 career and technical education courses, should have .5 FTEs in PIC 23 and .5 FTEs in PIC 22. [Note. The master schedule shall reflect the teaching assignment for all teachers and every course section shall reflect the “intent”, or population served code. The population served codes (**PEIMS Population Served Code Table 030 in Exhibit Section**) and program intent codes are correlated below:

▪ Population Served Code 04	PIC 21	Gifted & Talented
▪ Population Served Code 05	PIC 22	Career & Technical Education
▪ Population Served Code 06	PIC 23	Special Education
▪ Population Served Code 03	PIC 24	Accelerated Education (State Compensatory Education)
▪ Population Served Code 02	PIC 25	Bilingual Education
▪ Population Served Code 07	PIC 25	ESL Education
▪ Population Served Code 03	PIC 26	Non-Disciplinary Alternative Education Program
▪ Population Served Code 03	PIC 28	Disciplinary Alternative Education Program – Basic
▪ Population Served Code 03	PIC 29	Disciplinary Alternative Education Program – SCE Supplemental
▪ Population Served Code 03	PIC 30	Title I, Part A Schoolwide Activities related to SCE (Campuses with 40% or more educationally disadvantaged students)

All staff assigned to support all students, not specifically served in a special program, shall be coded as basic population served (01) and the basic program intent code (11).

Special Program Administrator shall also submit a Staff FTE report for non-campus administrative staff by July 15th at the beginning of each fiscal year. The PIC codes for the non-campus staff shall reflect what they do, where they are assigned to work, and the special program(s) that they support.

The Staff FTEs reports shall be submitted to the Business Manager no later than the deadline of July 15th at the beginning of each fiscal year. The Business Manager shall verify the Staff FTEs and ensure that funds are budgeted in the appropriate payroll account codes. Budget changes and/or amendments, if any, shall be prepared by the Business Manager. [Note. The minimum spend percentages shall be verified again to ensure that the budgeted amount by PIC still meets or exceeds the minimum spend percentage by special program.]

After approval of the Staff FTEs reports, the Business Manager shall submit the Staff FTEs to the payroll department prior to the deadline for the September 1st payroll for the purpose of updating the distribution record(s) of each district employee.

Campus Principals and Special Program Administrators shall be responsible to ensure that any changes to staff assignments are submitted to the Business Manager within five (5) days of the assignment change. The prior process of verifying the FTEs/account codes, approval of the FTE report, and submission of the reports to the payroll department shall occur upon the receipt of assignment changes.

Gifted and Talented

The Gifted and Talented program must adhere to state law, Texas Education Code (TEC) 29.121 and TEC 42.156. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the GT program and serve the students in an appropriate manner to obtain state funds. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Administrator will have oversight responsibility to certify the Gifted & Talented special program data prior to submission to TEA.

Career and Technical Education (CATE)

The Career and Technical Education program must adhere to state law, Texas Education Code (TEC) 29.181 and TEC 42.154. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the CTE program and serve the students in an appropriate manner to obtain state funds. The Master Schedule shall serve as the official document to support that each student was enrolled in a CTE course. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Administrator will have oversight responsibility to certify the Gifted & Talented special program data prior to submission to TEA.

901.3 Special Education

The Special Education program must adhere to state law, Texas Education Code (TEC) 29.003 and TEC 42.151. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the Special Education program and serve the students in an appropriate manner to obtain state funds. The student's Individualized Education Plan (IEP) shall serve as the official document to support that each student is eligible for special education, the type of instructional arrangement, and the number of contact hours to be served in a special education setting. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or

contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Administrator will have oversight responsibility to certify the Special Education program data prior to submission to TEA.

901.4 Compensatory Education (SCE)

The Compensatory Education program must adhere to state law, Texas Education Code (TEC) 29.081 and TEC 42152. Chapter 29 addresses the programmatic guidelines related to eligibility, “at risk” identification, and program services. Chapter 42 addresses the funding formula and allowable costs. The SCE program is funded based on the highest six (6) months of free and reduced lunch eligibility students in the prior school year. The Director of Child Nutrition shall provide the monthly counts of free and reduced lunch eligibility to the Business Manager on a monthly basis for the purposes of estimating SCE funds in the next fiscal year.

Specifically, each school district shall identify students eligible for the Compensatory Education program and serve the students in an appropriate manner to obtain state funds. There are thirteen (13) at-risk indicators in state law. The Counselor at each campus shall be responsible for identification of all at-risk students. The at-risk student enrollment shall be reported to TEA through the PEIMS Fall Submission.

The SCE program compliance is unlike the other special programs in that it requires specific documentation as outlined in the Financial Accounting System Resource Guide (FASRG) Module 9. The District Improvement Plan (DIP) and Campus Improvement Plans (CIP) are the primary source of documentation for the expenditure of SCE funds. According to TEA, annually within 150 days after the last day permissible to send data for the PEIMS data FINAL Midyear resubmission 2 (typically late July), the District shall electronically submit a PDF version of the DIP and at least two (2) CIPs through the TEASE system. The determination regarding which CIPs to submit to TEA shall be based on the TEA guidelines in the FASRG, Module 9.1.2 Summary of Filing Requirements. The District’s submission dates shall be as noted below to ensure compliance with this critical requirement.

- **Campus Principals shall submit their CIPs to the Director of Curriculum & Instruction/Special Programs by August 1st**
- **Superintendent or designee shall submit the DIP to the Director of Curriculum & Instruction/Special Programs by August 1st**
- **The Director of Curriculum & Instruction/Special Programs shall submit the DIP and CIPs through TEASE by June 30th**

Financial guidelines related to supplement not supplant, targeted-assistance versus school-wide campus expenditures, staffing formulas, job descriptions, time and effort, student case counts, local identification criteria and allowable costs are described in Module 9 State Compensatory Education.

901.5 Bilingual and ESL

The Bilingual and ESL program must adhere to state law, Texas Education Code (TEC) 29.053 and TEC 42.153. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

Specifically, each school district shall identify students eligible for the Bilingual or ESL program and serve the students in an appropriate manner to obtain state funds. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Administrator will have oversight responsibility to certify the Bilingual and ESL special program data prior to submission to TEA.

901.6 High School Allotment

The use of the High School Allotment must adhere to state law, Texas Education Code (TEC) 39.234 and TEC 42.160. Chapter 39 addresses the programmatic guidelines related to program services. Chapter 42 addresses the funding weight(s) and allowable costs. Funding amounts are based on \$275 per student in average daily attendance in grades 9 through 12.

Districts may use funds for campus-level or district-wide initiatives for students in grades 6-12.

Allowable uses include:

- professional development for teachers providing instruction in advanced academic courses such as Advanced Placement (AP)
- hiring of additional teachers to allow for smaller class sizes in critical content areas
- fees for students taking dual credit classes and ACT/SAT tests
- academic support, such as AVID and AP strategies, to support at-risk students in challenging courses
- credit recovery programs
- activities supporting college readiness and awareness, including transportation for college visits

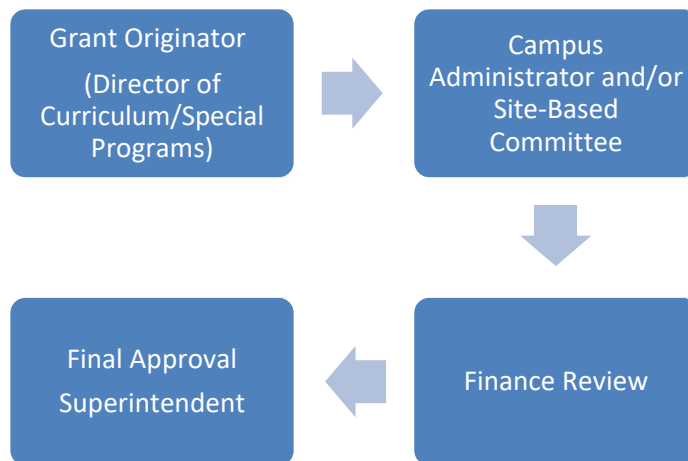
Please see [Commissioner's Rules Concerning High School Allotment](#) for detailed allowable uses of these funds. The [High School Allotment Guide](#) is also an excellent resource and shall be made available to all campus principals as a guide during the budget development process.

The Special Program Administrator with oversight responsibility of the High School Allotment program shall determine the allocation per campus and provide guidance to each secondary campus regarding the use of the HSA funds.

902 Federal Grants

902.1 Grant Application Process

The school district's grant application process for federal grants is illustrated below on a flowchart. As noted on the flowchart, all grant applications must be reviewed by the finance department, curriculum department and grants management department. In addition, all grant applications that will support student instruction at one or more campuses, must be developed in collaboration with the respective campus principal(s).



The final approval of a grant application shall be the Superintendent.

Grants that require matching or in-kind district contributions shall be evaluated for overall impact on the district's local funds.

No federal grant funds shall be budgeted, encumbered, or spent until either of the following has occurred:

- grant has been approved by the granting agency and a Notice of Grant Award (NOGA) has been issued to the district; or
- the entitlement grant has been received by the granting agency and the grant application has been submitted to TEA

[NOTE: TEA allows federal grant expenditures from the grant application "stamp-in date"; however, expenditures that require TEA's specific approval and not approved until the NOGA is issued.]

The finance department shall notify the grants management department when the funds have been budgeted and are ready for expenditure by the appropriate campus or department.

902.2 General Provisions and Assurances

This set of provisions and assurances apply to all grants administered by TEA. Additional provisions and assurances may apply to specific grants. The grants management department shall inform all staff involved in the expenditure of grant funds of the provisions and assurances for each grant program, as appropriate.

902.21 Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The district must not award a contract to a vendor which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal grant award programs.

The finance department [purchasing] shall verify the eligibility of each vendor with this certification requirement by requesting that the vendor execute a Certification Form before awarding a contract and/or issuing a purchase order. A copy of the Certification Form shall be maintained with the contract and/or purchase order for audit purposes.

902.22 Lobbying Certification

For all federal grants in excess of \$100,000, the district shall verify that no federal grant funds are expended for the purpose of lobbying. The grants management and finance departments shall jointly execute a Lobbying Certification form verifying compliance with this requirement.

902.3 Budgeting Grant Funds

The finance department shall budget grant funds in the appropriate fund code as authorized by Financial Accountability System Resource Guide, or the granting agency, as appropriate. In addition, the object expenditure codes noted on the grant application shall be consistent with the budgeted account codes.

For example, if the grant application included \$2,000 for “6219 Professional Services”, the budget shall include an appropriation for Professional Services in object code 6219. However, if the intent was to expend funds to pay a Math Consultant, the grant application may need to be amended to move the “6219 Professional Services” funds to the correct object code “6299 Other Professional Services”. All expenditures shall be made from the correct FASRG object code.

Budget amendments, if any, shall be approved by the Business Manager, to ensure that the reclassification of funds is allowable under the grant management guidelines related to budget amendments. Some grants allow a transfer of funds, up to 25% of the grant award, but only within the same object class and if the new object code does not require specific approval from the granting agency.

902.3 Expenditure of Grant Funds

Expenditures of grant funds shall be through the purchasing, finance or payroll department processes in place for non-grant funds, but shall have additional requirements as noted below to ensure full compliance with federal cost principles.

The Director of Curriculum/Special Programs for each federal grant shall be responsible for the programmatic and evaluation compliance and the Business Manager shall be responsible for the financial compliance.

The district shall adhere to the Cost Principles for federal grants OMB A-87 and any additional grant-specific cost principles. The general principles of OMB A-87 state that:

- Costs must be reasonable and necessary
 - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
 - Necessary is defined as costs needed to carry out the grant activities
- Be allocable to Federal awards under the provisions of OMBA-87
- Be authorized or not prohibited under State or local laws or regulations.
- Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in OMB A-87, be determined in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits.
- Be adequately documented.

All refunds, rebates, discounts or other credits to grant expenditures shall be posted to the finance general ledger as soon as the credit is known. [Note. It is essential to post all credits to the general ledger on a timely basis to ensure that the district does not draw-down grant expenditures in excess of actual expenditures net of all credits.]

902.31 Payroll Expenditures

All payroll expenditures shall be in accordance with federal cost principles. First and foremost, the payroll expenditures must be authorized on the grant application and the duties assigned must be directly related to grant activities. [Note. The District shall ensure that the Role ID and object codes reflected on the grant application (Payroll Summary) are consistent with the HR, payroll, finance and

PEIMS records.] The Director of Curriculum/Special Programs shall provide a copy of the Payroll Summary to each of the departments noted above upon approval of the grant application.

The process of approving payroll expenditures from grant funds shall be a collaborative process between the campus or department, Human Resources, Federal Programs, and Finance departments. Each campus and/or department plays an essential role in ensuring that all federal grant requirements are met.

902.32 New Positions

New grant-funded positions shall be created only when a job description has been developed and approved by the Superintendent and the Director of Curriculum/Special Programs. The Director of Curriculum/Special Programs shall ensure that the position is approved on the grant application and that adequate funds exist to fill the position. The finance and payroll departments shall be notified to ensure that the position is budgeted on the general ledger and the position is paid using the correct payroll account distribution codes.

902.33 New Hires

New staff hired for work in positions that are wholly or partially funded with federal grant funds, shall be hired when a position and funding are both available. Upon separation of an employee, the home campus or department of the position shall initiate a request to replace the position. A Personnel Recommendation Form signed by the Campus Principal/Department Director and approved by the Superintendent is required for each new hire.

The Director of Curriculum/Special Programs shall review the request to ensure that the position is still authorized and necessary. Changes to the job description, if any, shall be made at this time. The Finance department, Business Manager, shall review the request to ensure that adequate funds exist in the appropriate account code(s). If funds do not exist, the finance department, Business Manager, shall notify the Director of Curriculum/Special Programs to determine if funds will be re-appropriated to the account code(s). After approval from the Director of Curriculum/Special Programs and Finance department, the Superintendent's Executive Assistant shall post/advertise the position.

The screening and selection process shall include a review of the recommended applicant to ensure that he/she meets the highly qualified requirements under the No Child Left Behind Act (NCLB), as appropriate, or any other grant-specific credentials.

Upon employment, the new hire shall receive and sign a copy of his/her respective job description to include the grant funding source. NOTE: If the position is funded with a short-term grant fund, the employee shall be notified in writing when the grant funding will lapse, especially if their position will lapse at the end of the grant.

902.34 Transfer of Personnel

When staff in a position funded with grant funds is recommended for transfer to another campus, department, or assignment, the grants management, human resources, and finance departments shall work collaboratively to ensure that the appropriate staff allocations and funding changes are made at the time of the transfer. The home campus or department shall initiate the request for the transfer using a Request for Re-Assignment Form. The grants management, human resources and finance departments must evaluate the requested transfer to ensure that the staff allocations, highly qualified staff requirements, and funding source changes are in compliance with grant requirement.

For example, if an elementary principal requests to transfer a Title I Reading teacher to a Pre-Kindergarten regular classroom teacher, the following considerations should be evaluated by the respective departments: 1) HR – ensure that a vacancy exists in a PK teacher position and that the teacher recommended for transfer is certified to teach PK; 2) Grants management – ensure that the grant strategies and activities can be accomplished in a timely manner after filling the vacancy that would be created by the transfer; and 3) Finance department – ensure that funds exists for the additional PK teacher slot and change the payroll account distribution code(s) from Title I to PK as of the effective date of the transfer.

902.35 Substitute Teachers

Salary expenditures for substitute teacher are allowable for approved teacher positions. The finance and payroll departments shall ensure that the expenditures for substitute teacher costs are budgeted and expensed from the appropriate account code(s).

902.36 Stipends and Extra Duty Pay

Stipend and extra duty pay expenditures are allowable for authorized and approved activities. A schedule or work log shall be maintained to substantiate the stipend and/or extra duty pay. NOTE: It is recommended by the TEA that a job description for each stipend role include the duties related to the grant purpose and the grant funding source. **[Note. A sample Supplemental Pay Notice-Job Description is included in the Exhibit Section.]**

The finance department shall ensure that the expenditures for stipend and extra duty pay are budgeted and expensed from the appropriate account code(s). The stipend and extra duty pay rates shall be the same as the rates used for similar locally funded activities. For example, if a teacher stipend for attending a 1-day professional development activity funded through local funds during a non-scheduled work day is \$150 per day, the teacher stipend for attending a federally-funded 1-day professional development activity should be \$150 per day, too. **[Note. The Stipend Schedule is included in the Exhibit Section.]**

902.37 Time and Effort Documentation

All staff funded wholly or partially with federal grant funds shall comply with federal guidelines related to time and effort. The grant funded staff, their immediate supervisors, grants management, human resources, and finance departments shall be aware of the federal guidelines related to time and effort documentation. On a least an annual basis, all impacted staff shall be trained by the grants management department and/or attend appropriate training from an outside source.

The time and effort process is discussed in detail in another section of these procedures.

902.38 Non-Payroll Expenditures

The expenditure of federal grant funds shall adhere to the district's purchasing policies and procedures. In addition to the normal purchasing process, all grant funds must be approved by the Director of Curriculum/Special Programs for each respective grant program, as appropriate.

The Director of Curriculum/Special Programs with final approval authority for each federal grant is listed in the Exhibits Section.

All obligations with federal grant funds must occur during the grant period. Obligations that occur before or after the grant period are not allowable costs. The obligations must be liquidated in accordance with the grant deadlines, especially as they relate to the final draw-down of federal grant funds. Guidance regarding the obligation of federal grants funds can be found in [TEA's General and Fiscal Guidelines](#).

All grant expenditures must be allowable under the Office of Management & Budget (OMB) Circular A-87, the grant application program assurances, the granting agency's policies, and any local policies and procedures.

902.39 Federal Cost Principles Side-by-Side

The federal cost principles apply to the following entities:

- 1) OMB Circular A-87] apply to State and local governments (i.e., independent school districts, education service centers [ESCs], and all open-enrollment charterschools).
- 2) OMB Circular A-122: Nonprofit organizations

This side-by-side document provides guidance for numerous "items of cost" in an alphabetical order from accounting to utilities.

902.310 TEA Guidelines Related to Specific Costs

The district shall adhere to TEA's Guidelines Related to Specific Costs as published to the TEA website. A copy of the guidelines shall be made available to all staff with authority to initiate and/or authorize a purchase or expenditure with federal grant funds. In addition, all staff with authority to initiate and/or authorize a purchase or expenditure, such as campus bookkeepers, campus and department administrators, business office staff, and grant department staff shall receive a copy of the latest guidelines. The guidelines shall be incorporated in the annual training for all of these staff members.

Note: Districts may develop and implement more restrictive guidelines, as appropriate, based on local policies and procedures.

902.311 Local Guidelines Related to Unallowable Costs

The district has not developed local guidelines related to unallowable costs with federal grant funds.

902.312 Approval of Grant Purchases and Expenditures

The district shall utilize a purchase order and encumbrance system to manage the expenditure of all federal grant funds unless other methods such as credit cards, petty cash, direct payments, etc. are authorized in the district's operating procedures. All purchases shall be in accordance with the district's **Purchasing Procedures (Exhibit Section)**. To the extent possible, all purchases shall be purchased from a variety of qualified vendors. Large purchases, subject to the state's purchasing laws, shall be purchased in accordance with the competitive procurement guidelines.

The Director of Curriculum/Special Programs shall monitor the expenditures during the grant period to ensure that the funds are spent in a systematic and timely manner to accomplish the grant purpose and activities. The following timeline shall be used as a general guide for spending thresholds for a grant period of 15 months. The optimal spending thresholds noted below may be adjusted based on programmatic needs. For example, if the federal grant will be used for summer activities such as summer school, a larger percentage of the grant may need to be withheld for those specific activities.

- | | |
|--|------|
| ▪ Within 3 months of the grant start date | 30% |
| ▪ Within 6 months of the grant start date | 50% |
| ▪ Within 9 months of the grant start date | 75% |
| ▪ Within 12 months of the grant start date | 100% |

A vendor database shall be maintained by the finance department. The district's **Purchasing Procedures** shall be adhered to for all purchases. Vendor selection shall include the following criteria:

- Has not been debarred or suspended from contracting under federal grants
- Offer quality product with competitive pricing
- Must accept district purchase order
- Must recognize State of Texas Sales Tax Exemption status

The district shall adhere to the normal approval path for purchase orders with non-grant funds. In addition, all purchase orders with grant funds shall be reviewed and approved by the appropriate Director of Curriculum/Special Programs.

The Director of Curriculum/Special Programs review shall consist of the following:

- 1) The expenditure is *reasonable* and *necessary* (as defined in federal grant guidelines). (NOTE: A test of whether an expense is necessary may include the verification that the expenditure is to perform a strategy or activity in the District or Campus Improvement Plans.)
- 2) The expenditure is not required by state law or local policy.
- 3) The expenditure has been approved in the grant application, if specific approval is required from the granting agency
- 4) The expenditure meets the allowable costs principles.
- 5) The expenditure is allowable and approved in the grant application and is consistent with the grant purpose
- 6) The expenditure is supplemental and not supplanting a local expenditure (NOTE: Refer to compliance issues related to supplement and supplant for additional guidance)
- 7) The expenditure has been competitively procured as required by law, as appropriate.
- 8) The expenditure has been approved by the governing body, as appropriate [Note. School Board Policy CH Local has established the threshold of contract approval by the School Board at \$10,000.]

In addition to the normal approval path of district expenditures, all grant expenditures shall be approved by the Director of Curriculum/Special Programs under the following circumstances:

- 1) Invoice amount exceeds the purchase order by \$50.00
- 2) Payment of an invoice will be paid by an account code(s) other than the original account code(s) that were used to encumber the purchase order
- 3) Administrative travel expenditures, if not encumbered through the purchase order system
- 4) Non-purchase order payment such as petty cash, credit card, direct invoice, reimbursement, etc.
- 5) Reclassification of a prior expenditure from one account code(s) to another

All finance department staff (accounts payable staff) shall adhere to the Accounts Payable Procedures for all check disbursements. Specifically, all checks issued by the district shall be verified, recorded, approved, issued and reconciled by multiple individuals to ensure segregation of duties. **[Accounts Payable Procedures in the Exhibit Section.]**

902.313 Competitive Procurement for Grant Purchases

The district shall adhere to state law and federal guidelines related to competitive procurement of grant purchases. Specifically, the district shall comply with the Texas Education Code, Chapter 44 regarding the authorized competitive procurement options available to school districts. In addition, any competitive procurement requirements specific to a federal grant must also be adhered to for all grant purchases. For example, a federal grant may require that all purchases and/or contracts that exceed \$100,000 be approved by the granting agency before approval of a purchase order or contract.

Additional compliance with federal guidelines may include specific approval for purchases from sole sources vendors, non-appropriate cancellation language in multi-year contracted purchases, vendor selection criteria and other guidelines specific to a federal grant.

Purchases from sole source vendors shall be properly documented with a letter from an authorized representative of the vendor certifying the sole source status.

902.314 Contracts and Consultant Services with Grant Funds

All contracts and consultant services agreements shall be reviewed and approved in accordance with the district guidelines for all non-grant funds. For example, if School Board Policy requires that all contracts that exceed \$50,000 be approved by the Board of Trustees, all federal grant contracts that exceed \$50,000 shall also The district's **Contract Management Procedures (Exhibit Section)** shall be adhered to in procuring, evaluating, selecting and awarding contracts. The vendor shall complete the Vendor Application Package to include, at a minimum, the following documents:

- Vendor application
- W-9 Form for vendor identification and tax purposes
- Conflict of Interest Questionnaire
- Felony Conviction Notice
- Criminal Background and Fingerprinting (if working directly or indirectly with students)
- Certificate of Insurance (with the District as additional insured) if applicable services will be rendered on district property

In addition, the Director of Curriculum/Special Programs shall review and approve all consultant services agreements.

The Director of Curriculum/Special Programs review shall consist of the following:

- 1) Consultant and/or contractor has not been suspended or debarred
- 2) The contract and/or funds have been approved in the grant application, if specific approval is required from the granting agency
- 3) The contract and/or consultant agreement meets the allowable costs principles.
- 4) The contract is subject to Davis Bacon has the appropriate contract language
- 5) The contract and/or consultant agreement fee for services do not exceed any federal grant or local limits

The finance department, Business Manager shall review and approve all contracts. The review shall consist of the District's Contract Review Checklist and any other requirements specific to the contract and/or federal grants.

The final approval authority for all contracts shall be the Superintendent and/or the Board of Trustees through approval at a regularly scheduled board meeting.

902.315 Credit Card Purchases with Grant Funds

The district shall use district-issued credit cards to make purchases with federal grant funds.

An original, detailed receipt shall be required for all credit card purchases with federal funds. If the purchaser does not submit an original, detailed receipt for audit purposes, the expenditure and/or reimbursement may not be charged to a federal fund. At no time shall district credit cards be used to withdraw cash.

The Director of Curriculum/Special Programs shall review and approve all credit card expenditures.

The Director of Curriculum/Special Programs administrative review shall consist of the following:

- 1) Original, detailed receipt includes an itemized list of what was purchased
- 2) The purchaser has documented a valid reason for the purchase which is consistent with the grant guidelines
- 3) The credit card purchase meets the allowable costs principles.

NOTE: The district shall not reimburse any purchases made with a non-district credit card, except for travel-related expenditures, as appropriate.

Fraudulent credit cards purchases made with federal grant funds shall be grounds for disciplinary action, up to and including termination of employment. The appropriate legal authorities shall also be notified for criminal prosecution, as appropriate. Accidental use of a credit card to make an unauthorized purchase with federal grant funds may be subject to similar disciplinary action but shall require immediate (within 2 days from date of discovery) restitution to the district. **[Note. The fraudulent or accidental charges may not be charged to a federal grant fund, nor drawn-down as expenditures.]**

902.316 Petty Cash Purchases with Grant Funds

The district does not operate petty cash accounts with any district or campus funds.

902.317 Travel Expenditures with Grant Funds (Students & Staff)

All travel-related expenditures from grant funds shall comply with the allowable federal cost principles, the State Tex-Travel Guidelines, School Board Policy and the district's travel guidelines. **[Travel Guidelines in Exhibit Section]** The allowable rates of reimbursement shall be the lesser of the federal rates or local rates. For example, if the federal rate of reimbursement for mileage is 56 cents but the local rate established in Board Policy DEE Local is 28 cents, the maximum rate of reimbursement for mileage with federal funds shall be the local rate of 28 cents.

The travel-related expenditures with grant funds shall fall within the grant period, unless a specific exception is allowable by the granting agency.

The following guidelines shall apply to the expenditure of grant funds for staff, student and/or parent travel, as appropriate.

- Registration fees – registration fees shall be allowable if the event is related to grant activities. Registration fees may be paid from the current grant period for an event during the next grant period **only if** there is an absolute deadline to register for the event. Early registration deadlines shall not apply. Recreational or social events subject to an additional fee, above and beyond the registration fee, shall not be allowed with grant funds.
- Meals – meal expenses for overnight travel (in accordance with local travel guidelines) shall be allowed. Non-overnight travel meals expenses shall not be allowed. The district shall reimburse meal expenses, subject to the GSA limits. Actual receipts are required for all meal reimbursements from grant funds. The meal reimbursements shall be adjusted in accordance with IRS regulations regarding the day of departure/return and meals provided without cost as part of the registration fee.
- Lodging – lodging expenses for overnight travel (in accordance with local travel guidelines) shall be allowed. The district shall pay for lodging expenses up to the GSA limits. Receipts shall be required for all lodging expenses. Recreational or personal services such as gyms, spas, etc. shall not be allowed by grant funds.
- Transportation – transportation expenses shall be allowed for *reasonable* expenses such as flight, rental car, taxi, shuttle, mileage reimbursement, etc. (in accordance with local travel guidelines). Receipts shall be required for all transportation expenses to the extent that a receipt is available. Transportation expenses shall be reasonable and limited to the guidance in the cost principles.

No grant funds shall be used for travel expenditures of non-district staff such as spouses.

The Director of Curriculum/Special Programs shall review and approve all travel-related expenditures paid with federal grant funds.

The Director of Curriculum/Special Programs review shall consist of the following:

- 1) All original, detailed receipts include an itemized list of what was purchased
- 2) The traveler has documented a valid reason for the travel which is consistent with the grant guidelines and purpose
- 3) The travel expenditures meet the allowable costs principles.
- 4) The travel is not for the Superintendent or other individual (non-employee such as family member, School Board, etc.).
- 1) The travel is for students during an educational field trip or other approved activity in accordance with grant guidelines and purpose
- 2) The travel is not for a contractor or consultant for the *their* professional development
- 3) The travel was approved by the granting agency, as appropriate (for example: out-of-the-country travel)

902.318 Purchase (& Disposal) of Assets with Grant Funds

The district shall utilize the same capitalization policy for non-grant and grant-funded asset purchases. The district's capitalization threshold for assets is \$5000 per unit cost. The district has adopted the OMB A-87 definition of equipment as noted below:

"Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the following:

- *The capitalization level established by the grantee organization for financial statement purposes*
- *\$5,000*

The district has also defined "inventory items" as items with a unit cost between \$500 and \$4,999. These items shall have a tag affixed to the item for inventory tracking purposes only. Inventory items shall include computing devices within these costs. The district shall track these items for insurance purposes and shall conduct an annual inventory of these items to the extent possible.

The district has also defined technology-related "walkable" or "personal use" items with a unit cost less than \$1,000 as the following (these items shall be tracked by the Technology Department).

- I-Pads
- Kindle/Nook
- Computers with a cost under \$1,000
- Other electronics, tablets, etc.

The district shall tag, inventory, and dispose of all assets (non-grant and grant-funded) according to the district's fixed asset procedures. **[Fixed Asset Procedures in Exhibit Section]** The district procedures shall include the recording of all assets on a database with the following information:

- 1) District-issued tag (or identification number)
- 2) Date of acquisition
- 3) Description of asset
- 4) Serial number, or other identifying number
- 5) Funding source, i.e. fund code
- 6) Cost of asset
- 7) Life of asset
- 8) Depreciation of asset

The district procedures shall also include an annual inventory (or more frequently if required by a granting agency) of all assets and reconciliation of the inventory reports. The district's annual inventory of assets shall be conducted by the district Technology Department and/or Shipping & Receiving

Department each fiscal year. Lost, damaged, or stolen assets shall be recorded on the fixed assets database.

In addition, the district shall track all grant-funded asset purchases by grant, or fund code, as appropriate. The disposal of grant-funded assets shall be in accordance with federal guidelines and grant-specific guidelines, if any.

During the life of the asset, the district shall ensure that all assets purchased with federal grant funds are insured against loss. The costs to insure and maintain (repair) assets purchased with federal grant funds are generally allowable costs, unless specifically prohibited by a granting agency.

902.4 Preparing Expenditure Reports & Draw Down of Funds

902.41 Draw-down of Grant Funds

The district shall on at least a quarterly basis, or as allowed or required by the grant guidelines, draw-down grant funds that have been spent in accordance with the grant guidelines. The draw-down shall be for all expenditures to date, less grant funds received to date, as verified by a financial general ledger.

NOTE: The expenditures shall be net of all refunds, rebates, discounts, credits, and other adjustments, if any.

At no time shall the district draw-down any “advanced” cash payments, unless specifically allowed by the granting agency.

The draw-down of grant funds from the granting agency shall be initiated by the finance department, Business Manager or designee. A detailed summary general ledger of each grant fund should be generated to determine if the district is entitled to draw-down funds, i.e. if the granting agency owes the district any funds. If the district has funds available for draw-down, a detailed general ledger should be generated and forwarded to the Director of Curriculum/Special Programs for their review and approval. [NOTE: If the grant management staff has real-time access to a detailed general ledger, they should be notified to generate and review the report.]

If a grant has a matching requirement, the district shall draw-down only the allowable amount after verifying compliance with the level of matching expenditures.

The Director of Curriculum/Special Programs review shall consist of the following:

- 1) A review of the detailed general ledger for any unusual charges or reclassification of expenditures
- 2) A test sampling of either unusual or large expenditures to ensure that the expenditures were reviewed and approved by all designated staff
- 3) Monitor the percentage of expenditures-to-date to ensure that the grant funds are expended on a timely basis throughout the grant period. [NOTE: TEA may disallow grant fund expenditures that appear to be made outside of the grant period or so late in the grant period that the district and its student did not benefit from the delayed expenditure.]

The finance department, Business Manager or designee shall prepare the paper or electronic draw-down request. The amount of the receivable shall be recorded on the general ledger and a copy of all supporting documentation such as the detailed general ledger and other supporting documentation shall be filed for audit purposes. The Finance Administrative Assistant shall prepare the journal ledger entry and post the to the finance general ledger.

If manual approval of an electronic draw-down is required by the granting agency, the finance department shall comply with the manual requirements. For example, TEA at times requests supportive information related to a drawn down such as a detailed general ledger, narrative justification, or summary of expenditures by object code. Upon a request from the TEA, the finance department, Business Manager, shall respond to the request within the allotted time to avoid designation as a “high risk” grantee.

The finance department, Business Manager, shall be responsible to ensure that the requested draw down amount does not exceed a grant-specific draw down amount, or percentage. [NOTE: The NCLB draw down percentage is 20% per month and aggregates each month.]

The final draw-down of grant funds from the granting agency shall be made within the allowable timeframe. The grant liquidation guidelines shall be adhered to in making final payment for all goods and services received and *placed into service* before the end of the grant period. The draw down process shall be the same as a monthly or periodic draw down, except that all refunds, rebates, credits, discounts or other adjustments to the general ledger must be recorded in the general ledger prior to submitting the final draw down request. [NOTE: There shall be no outstanding purchase orders or pending liquidations at the time of the final draw down of grant funds.] The final draw-down shall be reviewed and approved in the same manner as a periodic draw-down.

If a final draw down deadline is missed, the finance department, Business Manager, shall contact the granting agency to determine if a process exists to request a filing deadline extension. [NOTE: TEA has developed procedures to request an extension for filing expenditure reports. The request form must be completed, signed by the Superintendent and filed with TEA within 30 days of the final expenditure report deadline.]

The receivable from the granting agency shall be recorded in the general ledger. The same process for preparation and posting of the general ledger entry as a periodic draw-down shall be adhered to. [NOTE: The revenues realized and the expenditures should be equal at the time of the final draw down of grant funds.]

902.42 Receipt of Grant Funds

All district staff, especially those assigned with federal grant duties, shall adhere to the Cash Management Procedures. Specifically, all cash received by the district shall be deposited, recorded reconciled by multiple individuals to ensure segregation of duties. [**Cash Management Procedures in the Exhibit Section.**]

The district shall record all grant fund receivables upon receipt from the granting agency. The receipt of grant funds shall be posted to the general ledger to the appropriate receivable account code. In the event that the grant funds received do not match the recorded receivable, the finance department, Business Manager, shall contact the granting agency to determine the discrepancy. If the granting agency has reduced and/or increased the grant funds paid to the district, a general ledger adjustment shall be posted to the appropriate revenue and receivable accounts. The Business Manager shall prepare the adjusting journal ledger entry and post the entry to the finance general ledger.

The district will not maintain grant funds in a separate bank account. The district shall ensure that any interest earned from excess cash is returned to the granting agency in accordance with grant requirements.

Interest, if any, earned by the district on grant funds shall be submitted to the granting agency if the total annual interest exceeds \$500. Amounts less than this threshold may be retained by the district for administrative expenses.

902.43 Tracking and Recording Receivables

On at least a monthly basis, the finance department, Business Manager, shall review all pending receivables. Aged receivables, defined as greater than 60 days from the date of recording, shall be investigated and resolved by contacting the granting agency.

At the end of the fiscal year, all known and measurable receivables shall be recorded to the general ledger to the appropriate grant code. The Business Manager shall prepare the journal ledger entry and shall post the entry to the finance general ledger.

902.5 Time and Effort Documentation/Employee Certification

The district shall comply with all federal time and effort documentation guidelines. The following requirements shall apply to all district staff funded wholly or partially from federal grant funds.

902.51 Job description for all grant funded staff

The district shall develop and distribute a job description to all district staff that is wholly or partially funded with grant funds. The job description shall include the funding source and the job duties as they relate to the grant position. The grant-funded staff shall sign the job description at employment and

when the funding source, job title or other change occurs in the employment or assignment of the staff member.

The job description and assignment shall be supported by documentation such as grade books, master schedule, etc.

902.52 Roster of all grant funded staff

The grants management department shall maintain an up-to-date roster of all grant funded staff to include the position title, annual salary, and funding source(s) by percentage. The home campus or department, human resources, and finance departments shall work collaboratively to ensure that the roster accurately reflects that data maintained in their respective area of responsibility. Discrepancies, if any, in the roster shall be brought to the attention of the grants management department.

The review of the roster shall include, but not be limited to the following:

- 1) Campus or department – ensure that the grant funded staff are assigned in the position title as noted on the roster. The master schedule or assignment of instructional staff must support the position title and funding source.
- 2) Human Resources – ensure that the position title and salary are correct as noted on the roster. In addition, the HR department shall ensure that each grant funded staff member has a signed job description on file for the position title noted on the roster. And, the HR department shall ensure that all grant-funded staff meet the state’s Certification or are Highly Qualified, as appropriate. And ensure that the PEIMS staff data submitted to TEA is consistent with the position, title, Role ID and object code.
- 3) Finance – ensure that the funding source(s) and salary are correct as noted on the roster. In addition, the finance department shall ensure that the payroll distribution account code(s) are in accordance with the FASRG.
- 4) Director of Curriculum/Special Programs – ensure that the positions are authorized on the grant application.

The review shall occur on at least a quarterly basis throughout the school year to ensure that the roster of grant funded staff is accurate and up-to-date throughout the year. NOTE: It is critical that at least one of the reviews coincide with the submission of the Fall PEIMS Staff Data to ensure that accurate data is submitted as of the October snapshot date.

902.53 Budgeting of grant funded staff

The roster of grant funded staff shall be the basis for budgeting of grant funded staff. The percentage of time in each funding source shall be utilized by the finance department to create and enter the salary portion of the grant budget. The percentages shall also be utilized by the payroll department, Administrative Assistant to enter the payroll distribution account code(s).

In addition, the finance department, Business Manager, shall ensure that the Grant Personnel Schedule of the grant application matches the budget and payroll account code(s). For example, if the Grant Personnel Schedule for Title I, Part A includes a position of a “008 – Counselor (6119)”, the budget and payroll account code distribution shall be entered in a 6119 object code.

The grants management, human resources and finance departments shall work collaboratively to adjust the budget and payroll account code distributions of grant funded staff if the time and effort documentation consistently reflects that the percentage(s) across the funding source(s) is not a true reflection of the normal work schedule.

902.54 Time and effort requirements for staff funded 100% from one grant (or working 100% of their time in a single cost objective)

Under OMB A-87, the staff funded 100% from one grant source do not have to maintain time and effort records. However, all employees must certify in writing, at least semi-annually, that they worked solely on the program for the period covered by the certification. The employee and his/her immediate supervisor must sign the certification form (sample in Exhibit Section).

The timeline for semi-annual certifications shall be once per academic semester to coincide with teaching assignment each semester. The immediate supervisor shall submit all signed semi-annual certifications to the Director of Curriculum/Special Programs.

The Director of Curriculum/Special Programs review shall consist of the following:

- 1) A review of the certification forms to ensure that every staff member and supervisor has certified that their schedule is 100% grant related
- 2) A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the schedule is 100% grant related

The Director of Curriculum/Special Programs shall file the original certifications for audit purposes and provide a copy to Human Resources. Any certifications that reflect a percentage other than 100% shall be forwarded to the finance department, Business Manager, for adjustment of the grant payroll expenditures for the certification period. NOTE: Steps should also be taken to ensure that the staff member’s work schedule is adjusted to 100% grant related, or is changed from the semi-annual certification method to time and effort reporting.

The finance department, Business Manager, shall prepare a journal ledger entry to correct the account distribution code(s) as appropriate and shall post the entry to the finance general ledger.

902.55 Time and effort requirements for staff splitfunded

Time and effort applies to employees who do one of the following:

- 1) Do not work 100% of their time in a single grant program
- 2) Work under multiple grant programs
- 3) Work under multiple cost objectives

These employees are required to maintain time and effort records or to account for their time under a substitute system. Employees must prepare time and effort reports at least monthly to coincide with pay periods. Such reports must reflect an *after-the-fact* distribution of 100 percent of the *actual* time spent on each activity and must be signed by the employee and their immediate supervisor. Charges to payroll must be adjusted to coincide with preparation and submittal of the interim expenditure report required for TEA discretionary grants.

Grant-funded staff under this category shall complete a time and effort report (sample in Exhibit Section) to include the date, grant source, percentage worked in the grant source per day and the summary for the month (or pay cycle). The staff member and his/her immediate supervisor shall sign the time and effort report. The timeline for time and effort reports shall set and maintained by the Director of Curriculum/Special Programs.

The immediate supervisor shall submit all signed time and effort reports to the Director of Curriculum/Special Programs.

The Director of Curriculum/Special Programs review shall consist of the following:

- 1) A review of the time and effort reports to compare the summary percentage of grant-related work per funding source to the budgeted percentage utilized to charge the semi-monthly payroll charges
- 2) A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the percentage of grant-related work per funding source
- 3) If the time and effort report reflects the same percentage, the report may be filed for audit purposes
- 4) If the time and effort report reflects a different percentage, the report shall be reconciled to reflect the correct payroll charges by grant funding source and forward the reconciliation to the finance department, Business Manager, for adjustment of the payroll charges on the general ledger.

The finance department, Business Manager, shall prepare a journal entry to reclassify the expenditures as noted on the reconciliation of the time and effort report(s). NOTE: If the quarterly comparison between budgeted and actual costs shows a difference of less than 10%, adjustments to the general ledger may be posted on an annual basis. Otherwise, if the difference is greater than 10%, the adjustments to the general ledger shall be made at the time of the reconciliation.

902.56 Time and Effort Substitute System

The US Department of Education has authorized the use of a substitute system for time and effort. The district has opted to use this system at this time.

In the event that the district determines that it is in its best interest to use this system, the Management Certification shall be completed, signed by the Superintendent and filed with TEA in accordance with the established deadlines. Extensive training of staff shall occur at the time the system is implemented to ensure that all grant-funded staff and the grants management and finance departments are aware of the requirements of this system.

902.6 Grant Compliance Areas

The district shall ensure that it is in compliance with all provisions and assurances of all grant programs. In addition, the district shall comply with grant requirements such as *supplement not supplant*, comparability, indirect cost, and maintenance of effort spending levels.

902.61 Supplement, Not Supplant

The term —supplement, not supplant is a provision common to many federal statutes authorizing education grant programs. There is no single supplement, not supplant provision. Rather, the wording of the provision varies depending on the statute that contains it.

Although the definition may change from statute to statute, supplement, not supplant provisions basically require that grantees use state or local funds for all services required by state law, State Board of Education (SBOE) rule, or local policy and prohibit those funds from being diverted for other purposes when federal funds are available. Federal funds must supplement—add to, enhance, expand, increase, extend—the programs and services offered with state and local funds. Federal funds are not permitted to be used to supplant—take the place of, replace—the state and local funds used to offer those programs and services. [[TEA Supplement, Not Supplant Handbook, 2013](#)]

The district process to ensure that all grant funded activities are supplemental shall be a collaborative effort between the grants management and finance departments. Both departments shall receive training and be aware of the supplement not supplant provisions.

The Director of Curriculum/Special Programs shall review and approve all purchase orders (and non-purchase order payments). The Director of Curriculum/Special Programs review shall include a determination if the planned purchase and/or expenditure meet one of the following guidelines:

- 1) The grant funds will be used to enhance, expand, or extend required activities. Examples may include before/after tutoring, additional research-based instructional programs, or other supplemental expenditures not required by state law or local policy.
- 2) The grant funds will be used for specific grant activities included the grant application that are above and beyond the activities funded with local funds
- 3) The grant funds will be used to supplemental grant activities as noted on the DIP or a CIP.

Program-specific supplement, not supplant provisions shall be complied with in addition to the overall federal funds requirements.

902.62 Comparability

Comparability of services is a fiscal accountability requirement that applies to local educational agencies (LEAs) that receive funds under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the No Child Left Behind Act of 2001 (NCLB). The intent of the comparability of services requirement is to ensure that an LEA does not discriminate (either intentionally or unintentionally) against its Title I schools when distributing resources funded from state and local sources simply because these schools receive federal funds. [TEA Title I, Part Comparability of Services Guidance Handbook, 2013]

The Grants Management Department shall conduct the comparability test on an annual basis and complete the Title I Part A Comparability Assurance Document (CAD). NOTE: If the district determines that it is exempt from the comparability requirements, the grants management department shall note the exemption on the CAD and submit it to TEA. If the district is not exempt, the finance department shall complete and submit the Comparability Computation Form (CCF) to TEA by the mid-November annual deadline.

In completing the CAD and CCF, the Director of Curriculum/Special Programs shall follow the process outlined below [and illustrated on the workflow]

- 1) Determine if the district is exempt from the comparability requirement. If so, complete and submit CAD and stop here.
- 2) If not exempt, the comparability testing process should continue as noted below:
 - a. List all campuses in the CCF comparability testing
 - b. Identify all campuses on the CCF as Title I Part A, skipped, or non-Title I Part A
 - c. Determine whether to include dedicated EE and/or PK campuses in the comparability testing
 - d. Select test method 1, 2, or 3 and use it consistently to all campuses being tested
 - e. Complete the CAD for review, approval, and signature by the Superintendent
 - f. Submit the CAD and CCF to TEA by the mid-November deadline

If TEA determines that the district is non-compliant, the finance and grants management departments shall work collaboratively to address the non-compliance. In addition, the district shall adjust the budgets as appropriate to until the district is in compliance with the comparability requirement.

902.63 Indirect Cost

Grantees must have a current, approved federal indirect cost rate to charge indirect costs to the grant. The indirect cost rate is calculated using costs specified in the grantee's indirect cost plan. Those specified costs may not be charged as direct costs to the grant under any circumstances. [[TEA Indirect Cost Handbook, 2014](#)]

The finance department, Business Manager, shall prepare and submit the Exhibit J-2: Schedule for the Computation of Indirect Cost Rates within the district's Annual Financial Report to receive their indirect

cost rate. The TEA Maximum Indirect Cost Worksheet shall be utilized to ensure the actual expenditures as allowed by TEA as used in the calculation.

The district's Indirect Cost Rate, or the maximum allowable rate, whichever is less shall be used to post Indirect Costs for federal funds to the General Fund. The finance department, Business Manager, shall prepare a general ledger entry for the indirect costs and shall post the entry to the finance general ledger provided the district chooses to start claiming Indirect Costs. ***[Note: The district does not currently claim Indirect Cost.]***

902.64 Maintenance of Effort

The district shall comply with the No Child Left Behind (NCLB) and Individuals with Disabilities Act (IDEA) maintenance of effort requirements.

902.641 NCLB MOE

Federal statute requires that local education agencies (LEAs) receiving Title I, Part A funds must continue to maintain fiscal effort with state and local funds. An LEA may receive its full Title I, Part A entitlement if either the combined fiscal effort per student or the aggregate expenditures for the preceding fiscal year was not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year. Maintenance of Effort (MOE) is determined using state and local operating expenditures by function, excluding expenditures for community services, capital outlay, debt service, and supplementary expenses as a result of a Presidential declared disaster, as well as any expenditures from funds provided by the federal government. [[TEA NCLB MOE Handbook](#)]

The finance department, Business Manager, shall compute the MOE using the TEA [NCLB LEA MOE Determination Calculation Tool](#) during the budget adopted process and at the end of the fiscal year. Non-compliance with NCLB MOE will result in a reduction of NCLB funds in the exact proportion by which the district fails to meet the MOE requirement; therefore, the finance department shall plan for the reduction of grant funds at the local level. If the NCLB MOE falls below the required level, the finance and grant management departments shall collaborate to develop a plan to bring the district into compliance with the MOE requirements.

902.642 IDEA-B MOE

An LEA that accepts IDEA-B funds is required under IDEA-B to expend, for services to students with disabilities, at least an amount equal to 100% of the state and/or local funds it expended on students with disabilities during the previous year. Federal law provides four methods of demonstrating compliance (or "maintaining effort"), as described in the Methods of Determining Compliance section. [[TEA IDEA-B MOE Guidance Handbook, 2014](#)]

The finance department, Business Manager, shall compute the MOE using the [TEA IDEA-B LEA MOE Calculation Tool](#) during the budget adopted process and at the end of the fiscal year. Non-compliance with IDEA-B MOE will result in a reduction of IDEA-B funds in the exact proportion by which the district fails to meet the MOE requirement; therefore, the finance department shall plan for the reduction of grant funds at the local level. If the IDEA-B MOE falls below the required level, the finance and grant

management departments along with the Special Services Cooperative Director, shall collaborate to develop a plan to bring the district into compliance with the MOE requirements.

NOTE: The finance department shall code all special education expenditures that qualify as exceptions to a specific sub-object for tracking purposes. For example, if the district makes a long term purchase of equipment for a special education student, the district should track that expense separately to apply that cost as an exception during the MOE calculation.

As part of the IDEA-B grant application process, the Director of Curriculum/Special Programs will need to know the prior year Special Education expenditures and the next fiscal year budgeted Special Education Expenditures. The finance department, Business Manager, shall provide these amounts to the Director of Curriculum/Special Programs not later than September to ensure that the most accurate amounts are reflected in the grant application. Changes to these amounts, as they are known, by the finance department, Business Manager, shall be submitted to the Director of Curriculum/Special Programs, as appropriate.

903 Reporting Requirements

The district shall ensure that all reporting requirements for grant programs are met within the established timelines. A master list of all activity, progress, evaluation, and expenditure reports shall be created to include the grant program, report due, responsible person(s), and due date. Completion of the reports may require the collaboration of several departments; however, the ultimate responsibility for the reporting requirement shall be as noted below:

- 1) Programmatic reports such as activity, progress and evaluations – Grants Management department, Director of Curriculum/Special Programs
- 2) Expenditure reports such as interim, draw down and final expenditure reports – Finance department, Business Manager
- 3) Compliance reports such as Comparability, Maintenance of Effort, Indirect Cost, etc. –Grant Management Department, Director of Curriculum/Special Programs
- 4) Highly Qualified Staff reports – Grant Management Department, Director of Curriculum/Special Programs

The Director of Curriculum/Special Programs shall monitor the overall master list to ensure that all reporting requirements have been completed by the appropriate campus and/or department.

[See #11 in the Exhibits Section for a master list.]

904 Grant Monitoring and Accountability

The district shall ensure that all grant funds are consistently monitored throughout the grant period. The monitoring shall include, but not be limited to:

- Compliance with federal requirements such as cost principles, audit, reporting requirements, etc.

- Monitoring of grant expenditures are properly documented and meet all allowable costs
- Monitor grant performance such as internal controls, audit findings, over/under expenditures, etc.
- Implement strategies to deter, mitigate and eliminate waste and fraud in the expenditure of grant funds

The district shall maintain documentation to support all grant expenditures and provide the documentation upon request to the district's external auditors, granting agency or other oversight agency, as appropriate.

Auditing findings or deficiencies shall be addressed in a timely manner upon receipt of the notification. The finance, human resources and grant management staff shall work collaboratively to develop and implement a Corrective Action Plan to resolve the findings or deficiencies. The Superintendent, or designee, shall approve the Corrective Action and monitor the timely implementation of corrective strategies.

The district shall disclose to the granting agency if any federal grant funds have been subject to fraud to district staff and/or contractors (vendors). Corrective actions, as appropriate, shall be implemented to remedy the loss of grant funds due to fraud.

905 Grant Awards

905.1 List of Grant Awards (including Director of Curriculum/Special Programs, grant funding source, and grant period) [See #11 in the ExhibitsSection]



ONALASKA ISD

State & Federal Grants Manual

EXHIBIT SECTION

Onalaska ISD End of Month Procedures

End of month procedures are processed the first week following month end. Each person in the Business Office has a separate checklist of duties to be performed. They are outlined in general terms as follows:

Administrative Assistant Checklist:

- Generate TEA Payment Report via https://tea4avfaulk.tea.texas.gov/psp/pmrpt1/EMPLOYEE/ERP/c/E_TGIF.E_TEA_PAYMENT_RPT.GBL?APP=PMTRPT
- Generate Comptroller's Payee Payment Report via <https://mycpa.cpa.state.tx.us/securitymp1portal/displayLoginUser.do>
- Post payments as Cash Receipts to the General Ledger (GL) using TxEIS>Finance System. Cash Receipts are numbered in the following format: Month - Number (i.e. 03-05 March number 5)
- Download Bank Account Statements from secure online access to the district's depository.
- Calculate the division of interest earned on accounts based on cash balance in each fund.
- Record interest earned for each respective fund as a Cash Receipt to the GL.
- Enter manual General Journal Entries (GJE) as applicable.
- Enter payment to Teacher Retirement System of Texas (TEXNET) in to the GL.
- Enter semi-monthly payments for payroll taxes (EFTPS)
- Clear payroll clearing accounts from separate funds to the shared General Fund cash account (xxx-00-1104's to 199-00-1101)
- Generate monthly Cash Receipts Journal (FIN1000) and reconcile to bank statement. Make any necessary corrections or adjustments.
- Generate Batch Process Balance Error Listing (FIN1600) using all print options such as Current, Year to Date, and Next Month. Review for any errors. Report to Business Manager if any are listed.
- Generate review and save the following reports:
 - Board Report (FIN3050)
 - Check Payments List (FIN1300)
 - Check Register (FIN1250)
 - Detailed General Ledger (FIN1400)
 - General Journal (FIN1150)
- Verify all TxEIS users are out of the Finance and Purchasing Systems
- Perform End of Month Utility in TxEIS which closes current accounting period and opens the next.
- Automate TEAM Date in Human Resources. This readies the HR System for the current month's TEAM reporting.
- Generate FSP Staff Salary Report (HRS4450)
- Login to TEAL_FSP and report district's FSP Staff Salary Report
- Login to TEAL_TEASE>Grant Expenditure Reporting and file for reimbursement of expenditures in all applicable grants (i.e. Title I, II, VI)
- Generate and mail COBRA Insurance invoices for Dental and/or Vision.
- Interface the first payroll of the month from HR to Finance using the interface utility in TxEIS.

Onalaska ISD End of Month Procedures

Executive Assistant to Superintendent Checklist:

- ❑ Receive and open the following Bank Statements:
 - ❑ General Operating (Funds 199,211,240,244,255,270,410,411)
 - ❑ Interest & Sinking (Fund 599)
 - ❑ Activity Account (Fund 461)
 - ❑ Wildcat Scholarship (Fund 829)
- ❑ Reconcile General Ledger with Bank Statements using TxEIS>Finance>Bank Reconciliation Tool
- ❑ Reports any errors, discrepancies, or outages to the Business Manager
- ❑ Generates and prints Bank Reconciliation Report for review and approval by the Business Manager

Business Manager Checklist:

- ❑ Generate and submit Teacher Retirement System Reports and Signatures as follows using the TEAM RE Portal system
 - ❑ Employee Data (HRS8900)
 - ❑ Regular Payroll Report (HRS8905)
 - ❑ Regular Payroll Adjustment Report (HR8905)
 - ❑ Employment of Retired Members (HRS8910)
 - ❑ Payments for New Members Report (HRS9865)
 - ❑ Retiree Pension Surcharge (HRS9870)
 - ❑ Retiree TRS Care Surcharge (HRS9875)
 - ❑ Statutory Minimum Report (HRS7810)*
 - ❑ TRS 3 Report (HRS7820)*
 - ❑ TRS 489 Report (HRS7825)*
 - ❑ TRS Non-OASDI Employer Contribution (HRS7815)*

* Requires Interface Utility from HR to Finance before generating report
- ❑ Report and submit corresponding TRS Payment using the TEXNET.
- ❑ Review following reports for discrepancies, possible errors and things that look unusual:
 - ❑ Cash Receipts Journal
 - ❑ Check Register
 - ❑ General Journal
 - ❑ Detailed General Ledger
 - ❑ Board Report (Budget Status)
- ❑ Review manual GJE's entered by Administrative Assistant
- ❑ Generate or approve and post Budget Amendments to the GL. Those requiring Board of Trustee approval (across budget functions) must go in board book packet. Those requiring Superintendent approval (within same budget function) must have the signature of the Superintendent.
- ❑ Review Bank Reconciliation Reports prior to the end of month close. Make any necessary GJE's to balance the reconciliations.
- ❑ Review and reconcile monthly Tax Report from Polk County to the collections recorded as Cash Receipts in the GL.

Onalaska ISD End of Month Procedures

Quarter Months (March, June, September, December):

- ❑ Generate 941 Worksheet (HRS5000)
- ❑ Prepare 941 Report including Schedule B and submit to IRS via mail
- ❑ Prepare and submit TWC_Unemployment Report to TASB at https://www.tasb.org/apps/ucw/ucw_districtinput.cfm?requesttimeout=5000
- ❑ Prepare and submit TWC_Multiple Worksite Report to Bureau of Labor & Statistics at <https://idcf.bls.gov/authentication/login>
- ❑ Prepare Quarterly Investment Report for School Board (April, July, October, January)

ONALASKA INDEPENDENT SCHOOL DISTRICT

PROCEDURES: Fixed Asset Tracking

Goal:

An up-to-date inventory of all equipment, vehicles, and buildings with a unit value greater than \$5,000 shall be maintained for audit purposes. In addition, an up-to-date inventory of all equipment with a unit value between \$1,000 and \$5,000 shall be maintained for insurance purposes by the business department. An inventory of other small equipment shall be tracked by the district.

Fixed Asset Functions:

- ☐ The Shipping/Receiving Clerk shall maintain an up-to-date database of all fixed assets and inventory items.
- ☐ The database shall include the following information, at a minimum:
 - ☐ A description of the equipment
 - ☐ Serial number or other ID
 - ☐ Funding source
 - ☐ Original acquisition date
 - ☐ Original cost
 - ☐ Percent of federal participation
 - ☐ Location
 - ☐ Use and condition
 - ☐ Disposition date
- ☐ Upon receipt of a change, the Shipping/Receiving Clerk shall post the change to the database
 - ☐ A list of all salvage items shall be submitted to the Superintendent or Director of Auxiliary Services for approval prior to a public sale or auction. The signed list shall be maintained for audit purposes.
 - ☐ All items sold via a public sale, auction, or disposal shall be removed from the fixed assets database.

ONALASKA INDEPENDENT SCHOOL DISTRICT

PROCEDURES: Fixed Asset Tracking

Monthly Reconciliation:

- ❑ **Fixed (Capital) Assets (C) shall be defined as:** All equipment with a unit cost over \$5000 (account codes 663X) should be tagged, posted in the Fixed Asset System and posted to the general ledger. These items are defined as fixed assets for audit purposes.
- ❑ **Inventory (I) shall be defined as:** All equipment with a unit cost over \$500 should be tagged and posted in the Fixed Asset System for inventory purposes.
- ❑ **Other small equipment shall be defined as:** All sensitive small equipment such as laptops, I-Pad, digital cameras, calculators, etc. regardless of unit cost shall be tagged and tracked.
 - ❑ **The campuses and media center have opted to use the Library Automation software (Destiny) to track and issue the small equipment to students and/or staff.**
 - ❑ **The technology, maintenance, food service, custodial and transportation departments have opted to use the FAMP to track small equipment such as tools, small equipment, etc.**
- ❑ All inventory and fixed asset items shall be tagged by the Shipping/Receiving Clerk upon receipt before delivery to the campus or department.
- ❑ A capital outlay report shall be generated and reviewed by the Business Manager.
- ❑ The Business Manager shall prepare all Application for Vehicle, Title, and License Plate forms for all new vehicles purchased by the district.
- ❑ The Business Manager shall submit the forms to the Polk County Tax Office for processing.
- ❑ The Business Manager shall notify the auto insurance carrier of the new vehicles.
- ❑ The Business Manager will facilitate the annual inspection and registration of all district vehicles.

- ❑ All construction expenditures should be recorded on a spreadsheet by project.
 - ❑ The total 6629 expenditures should be added to the fixed asset system if applicable and the general ledger.
- ❑ All inventory or fixed asset items purchased with federal grants should be tagged and the appropriate federal grant indicated on the item.
- ❑ The disposal of assets via surplus sales, stolen, or lost assets shall be recorded in the fixed asset system.
- ❑ The inventory and fixed asset schedules maintained in the fixed asset system should be used to purchase property and casualty insurance.

ONALASKA INDEPENDENT SCHOOL DISTRICT

PROCEDURES: Fixed Asset Tracking

Annual Reconciliation:

- ❑ Annually, by August 1st, a physical inventory should be conducted by the Shipping/Receiving Clerk in coordination with each Department and Campus.
- ❑ An "Items Not Scanned Report" shall be generated and provided to each Department and Campus for reconciliation purposes.
- ❑ All discrepancies and/or missing items should be reconciled and accounted for by each Department and Campus.
- ❑ A list of all fixed assets (over \$5000 unit cost) should be prepared by September 5th for audit purposes.
- ❑ A list of all construction assets should be prepared by September 5th for audit purposes. The list should include all "construction in-progress" through August 31st, including accounts payables and retainage.
- ❑ The fixed asset depreciation schedules shall be prepared as part of the annual audit process.

Fixed Asset Disposal:

- ❑ All efforts will be made to obtain the best return value to Onalaska ISD and consideration will be made to responsible protection of our environment.
- ❑ Onalaska ISD identification will be removed from items as part of the sales process. Any items that might contain data or any association with Onalaska ISD will be cleared or disposed of in a manner that ensures the data is destroyed (example: hard drives will not be sold, but would be destroyed to prevent any possible data recovery).
- ❑ The following 3 steps would be the method of disposal. [Exception for federally funded assets below]
 - ❑ Public sale.
 - Employees will have a preview to see what is for sale and to identify items that may have some instructional value for re-use in their classrooms and/or offices
 - Employee pre-sale sale 1 day prior to the public sale
 - Public sale for a designated period of time
 - Unsold items that are suitable for sale may be retained in storage for the next surplus sale.
 - ❑ Recycling. Items that are not sold during the garage sale will be disposed through recycling if possible.
 - ❑ Trash – Items that are not disposed of through recycling will be considered trash and disposed of as trash.
- ❑ The Business Manager shall reconcile and deposit all monies collected at the surplus sale.
- ❑ All surplus revenue shall be deposited to a miscellaneous revenue account in the General Fund (199), with the exception of surplus revenue from the sale of Food Service equipment which shall be deposited to the Food Service Fund (240).

ONALASKA INDEPENDENT SCHOOL DISTRICT

PROCEDURES: Fixed Asset Tracking

Use of Federally Funded Assets:

- ❑ All federally funded equipment shall be used, as long as needed, for the original grant project, whether or not the project continues to be federally funded.
- ❑ Assets shall be made available for other projects as long as the use does not interfere with the project under which it was originally acquired (it may be appropriate to split or share the costs of the equipment with other fund sources so that each program bears its fair share).
- ❑ When no longer needed for the original grant project, equipment may be used in other federally supported activities (if purchased with state funds, would be used in another state program).

Disposal of Federally Funded Assets:

- ❑ When equipment is no longer needed for the original project or another federally funded project, Onalaska ISD shall dispose of the equipment in the following manner:
 - Equipment with current fair market value of *less than \$5,000* may be retained, sold, or otherwise disposed of with no further obligations to TEA.
 - Equipment with current fair market value of *\$5,000 or more* may be retained or sold but TEA shall have right to the proceeds.
- ❑ TEA reserves the right to transfer title to another grantee for noncompliance or as needed after the project ends (regardless of how equipment is classified).
- ❑ At the conclusion of a local grant project, TEA may request a list of equipment purchased with grant funds. The grantee must request disposition instructions from TEA. For most TEA discretionary grants, if a local project is ending and the grantee no longer needs equipment purchased with grant funds, and if the equipment is relatively up-to-date and in good working order, TEA, at its discretion, may instruct the grantee to transfer the equipment to another viable grantee.
- ❑ Disposal of all federally funded assets shall be tracked in the fixed assets database, including a disposition date and method for audit purposes.

Employee Name: _____

Date of Employment: _____ Campus/Dept: _____

Onalaska ISD Employee Agreement for Acceptable Use of the Electronic Communications System

I understand that I may be given access to the District's electronic communications system, which will be defined in this context as district owned networks, electronic devices, and/or network services. Through this system, I may have the opportunity to communicate with other schools, colleges, organizations, and people around the world through the Internet and other electronic information systems/networks. I may have access to hundreds of databases, libraries, and computer services all over the world.

With this opportunity comes responsibility. I have read the District policy, administrative regulations, and agreement form. I understand that any communication using the District's electronic communication system will reflect on Onalaska ISD. I understand that inappropriate system use will result in the loss of the privilege of using this educational and administrative tool, and may result in disciplinary or legal actions in accordance with District policies and applicable laws.

I understand that I may be given access to connect a personal device to district owned networks, and in doing so I am using the District's electronic communications system and must abide by its rules and regulations.

I understand that the Internet is a network of many types of communication and information networks. It is possible that I may run across some material I might find objectionable. While the District will take reasonable steps to restrict access to such material, it is not possible to absolutely prevent such access.

It will be my responsibility to follow the rules for appropriate use.

I AGREE TO THESE RULES FOR APPROPRIATE USE:

- The District electronic communication system is to be used for educational purposes. Limited personal use may be permitted if the use:
 - Imposes no tangible cost on the District;
 - Does not unduly burden the District's computer or network resources; and
 - Has no adverse effect on an employee's job performance or on a student's academic performance.

- I will be held responsible at all times for the proper use of the District electronic communication system according to district and campus guidelines, and the District may suspend or revoke my access for any violation.
- I am responsible for all hardware and software checked out to me by the District, and will ensure that such software is consistent with District standards and properly licensed.

I WILL NOT ENGAGE IN THE FOLLOWING INAPPROPRIATE USE:

- Using the system for any illegal purpose.
- Using another person's ID or password.
- Downloading, uploading, or using copyrighted information without permission from the copyright holder.
- Posting messages, chain letters, or accessing materials that are abusive, obscene, sexually oriented, threatening, harassing, damaging to another's reputation, or illegal.
- Wasting school resources through improper use of the communications system.
- Gaining unauthorized access to restricted, inappropriate, or illegal information or resources.
- Personal use while supervising students.

CONSEQUENCES FOR INAPPROPRIATE USE:

- Suspension of access to the system; and/or
- Other disciplinary or legal action, in accordance with the District policies and applicable laws.

I understand that my use of the District electronic communication system is not private and that the District can monitor my activity.

I understand that it is my responsibility to report immediately to the principal and the technology department any inappropriate use of the district's electronic communication system by students. Furthermore, I also have the responsibility to report immediately to the appropriate supervisor any actions that are illegal or that may damage the system.

I have read the District's electronic communications system policy and administrative regulations and agree to abide by their provisions. In consideration for the privilege of using the District's electronic communications system and in consideration for having access to the public networks, I hereby release the District, its operators, and any institutions with which they are affiliated from any and all claims and damages of any nature arising from my use of, or inability to use, the system, including, without limitation, the type of damages identified in the District's policy and administrative regulations.

Employee Signature: _____ Date: _____

Code Table ID	Name	XML Name	Date Issued	Date Updated
C030	POPULATION-SERVED-CODE	TX-PopulationServedType	4/2/1987	7/2/2007
Code	Translation			
01	Regular Students Those students served through the regular academic program and students who do not constitute a special population			
02	Bilingual Students Those students served in Bilingual programs			
03	Compensatory/Remedial Education Students Those students served in compensatory or remedial education programs			
04	Gifted and Talented Students Those students served in programs for identified gifted and talented students			
05	Career and Technical Students Those students served in an approved state career and technical education course			
06	Special Education Students Those students served in special education programs as determined by the admission, review, and dismissal committee			
07	ESL Students Those students served in English as a Second Language programs			
08	Adult Basic Education Students Those students served in the Adult Basic Education program			
09	Honors Students Those students served in Honors classes			
10	Migrant Students Those students served in migrant programs			

STAFF FTE REPORT

CAMPUS: _____001_____101

[illegible]

PIC:	PROGRAM:
11	Regular Program
21	Gifted & Talented
22	Career & Technical Education
23	Special Education
24	Accelerated Instruction
25	Bilingual/ESL Education
26	Non-Disciplinary Alternative Ed
28	Disciplinary Alternative Ed Basic
29	Disciplinary Alternative Ed SCE
30	Title I, Part A Schoolwide
32	Pre-Kindergarten
33	Pre-Kindergarten Special Education



Debarment Certification Statement

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER
RESPONSIBILITY MATTERS (Executive Order 12549, Debarment and Suspension,
34 CFR Part 85)

Vendor certifies to the best of its knowledge and belief, that it and its principals:

- (a) ☐ **Are** ☐ **are not** presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
- (b) ☐ **Have** ☐ **have not** within a three-year period preceding award of this consulting agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- (c) ☐ **Are** ☐ **are not** presently indicted for or otherwise criminally charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in Paragraph (b) above; and
- (d) ☐ **Have** ☐ **have not** within a three-year period preceding award of this consulting agreement had one or more public transactions (Federal, State or Local) terminated for cause or default.

Vendor Signature

Date

Typed or Printed Name

Vendor Doing Business As (Print or Type)



ONALASKA I.S.D.

Employment Recommendation Form

From: _____ ☐ New Hire ☐ Transfer

NAME: _____ Employee ID: _____

Social Security Number: _____ Date of Birth: _____

Address: _____ Phone: _____

Position to be filled: _____ ☐ New Position

Replacing whom: _____ Campus/Location: _____

Starting Date of Employment: _____ Yrs Experience School Business: _____

Education: ☐ Master's ☐ Bachelor's ☐ Associate's ☐ Some College ☐ HS Diploma/GED

Employee Type: ☐ Administrative ☐ Professional ☐ Paraprofessional ☐ Auxiliary

Teacher Certification Type/Area(s): _____

Other training: _____

Coaching, Dept. Head/Grade Level Chair, Sponsor, etc.: _____

Assignment Area/Subject/Grade Span: _____

***** Administrative Use Only *****

Approve: _____ (Date)

Reject: _____ (Date) _____

Superintendent of Schools

Base Salary \$ _____ per year \$ _____ per day \$ _____ per hour

Stipend/Other: _____ Pay Grade/Step: _____ Pay Rate: _____

Total Salary: \$ _____

Number of days employed per year _____ State Days from Prior District: _____

Budget Code: _____

Rate Change Justification: Employee step adjustment to fit in pay rate range. All new hires, transfers from job positions, or job changes must be submitted to the Superintendent of Schools for approval. If pay rate change is suggested, please justify here



ONALASKA I.S.D.

Notice of Reassignment

NAME: _____

Employee ID: _____

☐

Campus Reassignment

☐

District Reassignment

☐

Department Reassignment

Current Assignment/Area: _____

New Assignment/Area: _____

Effective Date of Reassignment: _____

New Coaching, Dept. Head/Grade Level Chair, Sponsor, etc. _____

***** Administrative Use Only *****

Approve: _____ (Date)

Reject: _____ (Date)

Superintendent of Schools

Base Salary \$ _____ per year

\$ _____ per day

\$ _____ per hour

Stipend/Other:

Pay Grade/Step: _____ Pay Rate: _____

Total Salary: \$ _____

Number of days employed per year _____

Budget Code: _____

Rate Change Justification: Employee step adjustment to fit in pay rate range. All new hires, transfers from job positions, or job changes must be submitted to the Superintendent of Schools for approval. If pay rate change is suggested, please justify here

_____.

Teacher Mentor Job Description

QUALIFICATIONS:

1. Certified teachers with at least three years of experience.
2. Have a superior record of promoting student academic performance.
3. Supports a maximum of two beginning teachers annually.

REPORTS TO: Director of Curriculum/Special Programs
Campus Principal

SUPERVISES: All first year teachers, Alternative Certification teachers, and Principal Recommended Teachers

EVALUATION: Director of Curriculum/Special Programs
Campus Principal

ROLES AND RESPONSIBILITIES:

- **Ensure a strong start to the new school year.** Mentors can help beginning teachers launch into a productive year by making sure they know where to obtain all needed materials and by explaining the routines and schedules that are pertinent to them.
- **Actively participate** in selected Book Study
- **Meet regularly** with your intern formally and informally. This includes, but is not limited to:
 - Providing regular opportunities for mentee(s) to observe mentor teaching.
 - Participating in discussions following lessons that draw upon reflective thinking techniques.
 - Maintaining **open communication** with mentee either face to face or electronically.
 - Supporting teaching and learning standards of the state curriculum frameworks; Refining various teaching strategies.
 - Addressing issues such as classroom management and communicating effectively with parents.
 - Recognizing and addressing multiple learning styles and individual student needs.
- **Openly share** instructional strategies and materials.
- **Demonstrate Lessons/Arrange** for your new teacher to observe other teachers' classes.
- **Provide professional support.** Beginning teachers need to be informed of school policies and procedures.
- **Provide personal support** by introducing new teachers to other faculty members.

- **Maintain a confidential relationship with the beginning teacher.** It is important that the beginning teacher is confident that the dialogue they have with their mentor is **safe and secure** and that they will get nurturing and supportive feedback from their mentor.
- **Serve as a liaison/resource** by exposing to a variety of perspectives and instructional practices.
- **Meet regularly** with the campus principal to discuss progress or concerns.
- **Complete** the New Teacher/Mentor Communication Log.
- **Conduct conferences** with your new teacher designed to **encourage, support, and guide.** (Note documentation on New Teacher/Mentor Communication Log)
- **Guide** your new teacher through the daily operation of the school.
- **Provide** a listening ear and welcoming shoulder.
- **Model professionalism, a positive attitude, and a love for children and teaching at all times.**
- **Develop your skills as a mentor teacher as well as a classroom teacher.**
- **Participate in a support process for maintaining mentor/mentee relationship.** If an unresolvable issue arises in the mentor/mentee relationship, the mentor will request to meet with the Principal and the mentee to reach a resolution to the issue. If no resolution is reached, the mentor will request to meet with the mentee, the Mentor Coordinator, and the Principal for further discussion to reach a resolution.

DESIRED ATTRIBUTES AND SKILLS:

- Desired Attributes and Skills Optimistic about teaching
- Effective communication skills
- Reflective practitioner that nurtures the same ability in the beginning teacher
- Commitment to be a lifelong learner
- Serves all students in a fair and equitable manner
- Ability to adapt instruction to meet the needs of students
- Dedication to collaboration in professional learning communities
- Uses both formative and summative assessments and uses data obtained from assessments to adapt instruction

Mentor Signature

Date

Campus Principal Signature

Date

Director of Curr/Sp. Prog. Signature

Date



ONALASKA I.S.D. WAGE PLAN DISTRICT STIPENDS

Description:	Amount:
Academic: Math,Science & Foreign Language	\$1,500 **
Athletic Director	\$5,000
Band Director	\$2,500
Baseball_JV/Assistant	\$2,500
Baseball_Varsity	\$4,500
Basketball_JH	\$1,500
Basketball_JV/Assistant	\$2,500
Basketball_Varsity	\$4,500
Cheerleading HS	\$2,000
Cheerleading JH	\$2,000
Clock Keeper	\$1,000
Cross Country	\$3,000
Field Maintenance	-
Gate Keeper (for both JH/HS)	\$1,000
Homebound Services	\$25/Hour
Lesson Plan Writing	\$5,000
Mentor_Teacher	\$500
NHS_HS	\$1,000
NHS_JH	\$500
One Act Play	\$2,000
Softball_JV/Assistant	\$2,500
Softball_Varsity	\$4,500
Student Council_HS	\$1,000
Student Council_JH	\$500
Summer School_Teacher	\$200/Day
Summer School_Para	\$100/Day
Team Leader Pay	\$500
Track	\$2,000
UIL Cooridnator	\$2,000
UIL ELEM	\$400
UIL JSHS	\$400
Volleyball_JH	\$1,500
Volleyball_JV/Assistant	\$2,500
Volleyball_Varsity	\$4,500
Yearbook	\$2,500

**Pro Rated based on % of Day Worked

Last Updated: 8/2018



FEDERAL PROGRAMS GRANT LIST

ESSA - TITLE I, PART A and Title II, Part A, Title IV

Responsible Party: Laura Redden, Director of Special Programs Compliance

Reports:

Annual NCLB Compliance Report

Private Non-Profit Participation

Gun Free Schools Report

Highly Qualified Report

Grant Period: July 1 – September 30

Carl Perkins

Responsible Party: Laura Redden, Director of Special Programs; ESC_SSA

Compliance Reports:

Performance Effectiveness Report

Grant Period: September 1 – August 31

Title VI Rural and Low Income

Responsible Party: Laura Redden, Director of Special Programs Compliance

Reports:

Annual Compliance Report

Grant Period: October – September

Director of Curriculum/Special Programs is responsible for completing and submitting each of these compliance report. These reports are submitted via EGrants system. Each compliance report has its own submission date. The timelines provided by TEA are followed.

ONALASKA ISD

PROCEDURES: PURCHASING

Goal: To ensure a systematic process to review and approve the purchase of goods and services in compliance with federal grants requirements, state law, Board Policy and local procedures.

Section 1. Purchase Order Approval Authority:

- The Superintendent has delegated the Business Manager to approve all purchase orders and apply the appropriate electronic encrypted signatures based on the department or campus.
 - Administration - Superintendent
 - Curriculum Instruction & Federal Programs – Laura Redden
 - Food Service, Maintenance & Custodial - James Ard
 - Elementary Campus - Principal, David Murphy
 - JSHS Campus - Principal, Robyn Thornton
 - Technology - Charles Boyce
 - Transportation - Mike Skaggs

Section 2. Statutes, Regulations and Board Policies Applicable to Purchasing

- The Board of Trustees retains the authority to approve all contracts for the purchase of goods or services for any single purchase that exceeds \$10,000.
- The district shall comply with all Texas Laws, regulations and Attorney General Opinions related to the purchasing of goods and services.
- The district shall comply with all local policies and procedures, such as School Board Policy CH Local and these written purchasing procedures.
- For all purchases with federal grant funds, the district shall comply with the federal regulations, EDGAR related to the purchasing of goods and services. [2 CFR 200.317-200.326] effective July 1, 2017.
- All relevant statutes, regulations, board policies and procedures shall be made available to all purchasing stakeholders, as appropriate in a paper or electronic format.

Section 3. Requisition and Purchase Order Processing

On-Line Requisition System:

- ❑ The district shall use an on-line requisition system for all purchases, except for non-purchase order purchases such as administrator travel expenses.
- ❑ The Business Manager or Administrative Assistant shall create all requisition system users/approvers and assign the appropriate account code(s).
- ❑ The Business Manager or Administrative Assistant shall create all of the requisition approval paths in accordance with the district's **Purchasing Flow Chart** (refer to Exhibits).

ONALASKA ISD

PROCEDURES: PURCHASING

- If the account code(s) that the requestor intends to purchase with do not have sufficient funds, the requestors shall follow the **Budget Change/Amendment Procedures**.
- ❑ The requestor shall forward all attachments for requisitions such as order forms, registration forms, or other special instructions via email or Inner-Office mail.
 - If the requisition is for travel, follow the **Travel Procedures**.
 - If the requisition is for professional services, follow the **Contract Management Procedures**.
 - If the requisition is for Activity Accounts, follow the **Activity Account Procedures**.
- ❑ The requestor's supervisor (campus principal or department head) should receive an email notifying him/her that a requisition(s) are pending approval.
- ❑ The campus principal or department head shall review and approve all requisitions.
- ❑ All requisitions from federal grant funds shall be reviewed and approved by the Director of Curriculum and Special Programs. **Refer to the State and Federal Grants Manual**.
- ❑ The Business Manager shall review all requisitions prior to releasing the requisition for distribution by the Administrative Assistant.
- ❑ The review shall include the following:
 - Originator & Requestor name
 - Shipping address
 - Vendor name and number
 - Order For
 - Reason - Verify that the reason matches the purchase and is properly spelled out
 - Campus_Department
 - Attachment - If box is checked, the requisition should not be released until the attachment is received and reviewed
 - Bid Number – Bid, quote, or Co-Op contract number, as appropriate. NOTE. If the requisition is for goods or services that were competitively procured, a copy of all bid/proposals shall be on file in the Business Office.
 - Catalog number
 - Description – Detailed description of item or service (exceptions may include: Web Order, Order List attached, Contract/Scope of Services attached, etc.
 - Unit of measure
 - Quantity
 - Unit Price
 - Applicable discount percentages/amounts, freight percentages/amounts
 - Budget Account Code
 - Notes that might be needed to explain purchase in more detail
 - Date check is needed for pickup if travel related

ONALASKA ISD

PROCEDURES: PURCHASING

- ❑ If any deficiencies are noted with a requisition, the Business Manager shall contact the requestor to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the Business Manager shall “return” the requisition to the requestor.
- ❑ The Business Manager shall “approve” all requisitions that meet the required review.

Purchase Orders:

- ❑ The Business Manager shall serve as the final approver of all requisitions. Upon approval by the Business Manager, the requisition becomes a purchase order and is assigned a system-generated number.
- ❑ Purchase Orders are similar to a “promissory note” in the sense that it conveys to the vendor that if they provide the goods or services, the district promises to promptly pay for the goods or services.
- ❑ The Administrative Assistant shall email the purchase order to the Shipping/Receiving Clerk and to the Originator. One copy will be printed for accounts payable purposes.
- ❑ The Administrative Assistant shall distribute the purchase orders as noted below:
 - 2 Email copies – 1 for Receiving Clerk and 1 for Originator to send to vendor
 - 1 District copy – Printed for Accounts Payable purposes
- ❑ The Administrative Assistant shall file the district copy of all purchase orders in an alphabetic file pending receipt of the invoice, packing list, and receiving confirmation.
- ❑ The Administrative Assistant shall generate an Aged Purchase Order Report on a monthly basis (at the end of the month) and research all aged purchase order. The research shall entail a review with the Receiving Clerk of all purchase orders pending receipt.
- ❑ At the end of the fiscal year, all purchase orders shall be either cancelled or cleared for payment prior to year end.

ONALASKA ISD

PROCEDURES: PURCHASING

Credit Card (Visa):

- ❑ Visa transactions are authorized with all district fund groups, including federal grant funds. If a Visa purchase is made with federal grant funds, the Director of Curriculum & Special Programs shall approve the transaction to verify that the expense is reasonable, necessary and allowable in the federal grant fund.
- ❑ Each professional administrative staff member and select instructional staff (CTE Dept. Chair, Cheer/UIL Sponsor) shall be eligible for a Visa.
- ❑ To request a Visa, an employee shall complete an Employee Credit Card Agreement and forward to his/her supervisor.
- ❑ The campus principal or department head shall be notified of all credit card requests.
- ❑ The Business Manager shall review and approve all credit card requests to include the following:
 - Corporate Visa
 - Sam's Club Direct (requires authorization letter to Sam's Club
 - Lowe's
- ❑ The Business Manager shall request all credit cards
- ❑ The Business Manager shall be responsible for activation and/or the safekeeping of all credit cards to include the issuance and collection of cards
- ❑ The credit card holders shall submit a purchase requisition for proper approval prior to the purchase of supplies, materials or services.
- ❑ Corporate Visa holders using their card for travel lodging need to have a purchase requisition submitted prior to travel dates in order to properly encumber funds.
- ❑ Corporate Visa holders using their card for travel meals need to return itemized/detailed meal receipts into the Administrative Assistant for payment with a PA (Payment Authorization). A purchase requisition is not required.
- ❑ Sales tax charges, other than on meals, shall be collected from the credit card holder and deposited to the appropriate expenditure account code(s).
- ❑ The Administrative Assistant shall review all credit card receipts/transactions prior to processing the invoices for payment.
- ❑ The review shall include the following:
 - Original, detailed receipt – the amount must not include sales tax (meals excluded)
 - Purchase is in compliance with **Purchasing Policies and Procedures**.
 - Account code(s) for each transaction – the account code(s) must be appropriate for the purchase
 - Approval from the campus principal or department head
- ❑ If any deficiencies are noted, the Administrative Assistant shall contact the appropriate person to resolve the discrepancies.

ONALASKA ISD

PROCEDURES: PURCHASING

- If the discrepancies cannot be remedied, the Administrative Assistant shall forward the matter to the Business Manager.

Section 5. Competitive Procurement Methods and Procedures

Purchasing Methods:

- The Superintendent or Business Manager shall determine the appropriate purchasing method for each type of purchase as noted below:
 - All purchases of supplies, materials and equipment that, in the aggregate, are **less than** \$50,000 in a fiscal year, shall be made by selecting the lowest practical prices from the most qualified vendors through cooperative purchasing programs.
 - Purchases of supplies, materials and equipment that, in the aggregate, are **more than** \$50,000 in a fiscal year, shall be made by one of the procurement methods allowed by state law and/or federal regulations, as appropriate based on the source of funds.
 - The priority order of competitive procurement methods for the district shall be as noted below:
 - Interlocal contract or cooperative purchasing program
 - Competitive sealed proposals
 - Competitive bidding
 - All purchases of professional services, such as architects, engineers, certified public accountants, etc., shall be obtained through a Request for Qualifications process
 - All purchases with federal grant funds shall also adhere to the EDGAR Procurement Standards.
 - When a conflict exists between the state and federal purchasing methods, the district shall adhere to the more restrictive of the purchasing methods

Competitive Procurement Procedures:

The following procurement methods and procedures shall be utilized to ensure that the district meets its purchasing goal(s).

Interlocal contract or cooperative purchasing program

The Business Manager shall ensure membership renewal in the district's interlocal contract(s) or its cooperative purchasing programs such as BuyBoard, Reg 6 ESC, HGAC, TCPN, Pace, TIPS/TAPS, etc.

ONALASKA ISD

PROCEDURES: PURCHASING

Competitive Sealed Proposals and Competitive Bidding

- The Business Manager shall follow state and local board policy when the Superintendent or School Board has chosen this method for a specific procurement of goods or services.

The following procurement methods and procedures shall be utilized for all purchases with federal grant funds:

Micro-purchase procurement (less than \$10,000) – EDGAR Regulation

- Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§200.67 Micro-purchase). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable. The Business Manager shall ensure that these regulations are followed.

Small purchase procurement (up to \$250,000) - EDGAR Regulation

- Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. The Business Manager shall ensure that these regulations are followed.

Non-competitive procurement (sole source, etc.) - EDGAR Regulation

- Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - (1) The item is available only from a single source;
 - (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
 - (4) After solicitation of a number of sources, competition is determined inadequate.The Business Manager shall ensure that these regulations are followed.

ONALASKA ISD

PROCEDURES: PURCHASING

Section 6. Vendor Selection and Relations

Vendor Selection:

- ❑ The Administrative Assistant shall maintain the vendor database in the TxEIS Finance System in accordance with the **Internal Control Procedures: Vendor Maintenance**.
- ❑ The **Adding/Renewing Vendors Procedures** shall be adhered to in the selection, renewal and removal of district approved vendors.
- ❑ Vendor selection – The district shall select vendors that are qualified and capable to providing the goods and/or services to the district. The vendor selection criteria for competitively procured goods and services shall include:
 1. Purchase price.
 2. The reputation of the vendor and of the vendor's goods and services.
 3. The quality of the vendor's goods or services.
 4. The extent to which the goods or services meet the District's needs.
 5. The vendor's past relationship with the District.
 6. The impact on the ability of the District to comply with laws relating to historically underutilized businesses.
 7. The total long-term cost to the District to acquire the goods or services.
 8. Any other relevant factor specifically listed in the request for bids or proposals. *Education Code 44.031(b)*. [Examples: Vendor response time, compatibility of goods/products purchased with those already in use in the district.]
- ❑ This criteria shall also be used to select vendors for the procurement of non-competitively procured goods and services.
- ❑ This criteria shall also be used to select vendor for the procurement of goods and services paid with federal grant funds.
- ❑ In addition to the criteria list above, the district shall establish and publish in construction services specifications, the relative weights of each criteria.
- ❑ The district shall not use vendor selection criteria that restricts full and open competition among qualified vendors.

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- Specifically, the district shall not consider the following in selecting vendors for purchases or goods or services with federal grant funds (EDGAR), as this criteria may restrict full and open competition among qualified vendors:
 - Unreasonable requirements on firms for them to qualify to do business,
 - Requiring unnecessary experience and excessive bonding,
 - Noncompetitive pricing practices between firms or between affiliated companies,
 - Noncompetitive contracts to consultants that are on retainer contracts,
 - Organizational conflicts of interest
 - Specifying a brand name instead of allowing an approved-equal product in specifications,
 - Any arbitrary action in the procurement process.
- Vendor renewal – The district shall renew an inactive vendor using the vendor selection criteria.
- Vendor removal – The district shall investigate all vendor complaints such as non-responsiveness, poor quality of goods or services, or other documented, substandard performance. In the event that the complaint is verified and not remedied on a timely basis by the vendor, the Business Manager shall notify the vendor [in writing] that they will be removed from the district’s approval vendor database.
- Vendor inactivation – Business Manager or Administrative Assistant may inactive a vendor due to inactivity over one (1) full fiscal year, or as appropriate, if the vendor ceases to provide goods or services to the district or the general public.

Vendor Relations:

- The district operates under a de-centralized purchasing system; therefore, the business department is tasked with distributing the Purchase Order to the originator which then distributes the Purchase Order to the vendor and corresponds with vendors regarding pending purchases.
- Purchase order originators are strictly prohibited from ordering goods or services from vendors without a purchase order. Such orders, if any, shall be financial responsibility of the initiator. Furthermore, this action will be in violation of the district’s School Board Policy CH Local.

Section 7. Receiving & Distribution

- The district shall utilize a centralized receiving system for all goods ordered through the purchase order process.

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- ❑ The Central Receiving Area shall be in a controlled environment to protect the goods until they can be inspected, counted and labeled for delivery.
 - No goods shall be removed from the Receiving Area without the prior approval of the Receiving Clerk.
- ❑ Goods which are too large or on pallets shall be delivered to the Maintenance/Admin. Bldg. On at least a daily basis, the Maintenance Director shall notify the Receiving Clerk if any goods were received at the Maintenance Warehouse.
 - If goods include multiple boxes on a pallet, the Maintenance Staff shall break apart the pallet and deliver all boxes/packages to the Central Receiving Area.
 - If goods include goods that require assembly, the Maintenance Director shall open, inspect and sign-off in receipt of the goods. The packing list shall be forwarded to the Receiving Clerk. The Maintenance Director shall assign the assembly of the goods to one of the Maintenance staff members.
 - If the goods will be delivered and/or installed directly at a campus or department, the Maintenance Director shall notify the Receiving Clerk of the receipt of the goods and shall deliver the goods directly to the campus or department.
 - In no event, shall goods received at the Maintenance Department remain in that department for more than two (2) days.
- ❑ The Administrative Assistant shall forward a copy of all purchase orders to the Receiving Clerk.
- ❑ The Receiving Clerk shall file all receiving copies of purchase orders.
- ❑ On at least a daily basis, the Receiving Clerk shall inspect all packages/boxes received for damage. If damages have occurred, the vendor should be promptly notified.
- ❑ The Receiving Clerk shall open, count and record all goods received on the appropriate open purchase order.
- ❑ The Receiving Clerk shall “check off” all items on the purchase order/packing list. The vendor shall be promptly notified of any discrepancies.
- ❑ If the order includes inventory or fixed asset equipment, the appropriate “tag number” should be affixed to the equipment by the Receiving Clerk.
- ❑ All boxes/packages should be labeled for delivery to the appropriate campus or department.
- ❑ The signed, receiving copy should be forwarded to the Administrative Assistant for payment to the vendor.
- ❑ At the end of the month, the Administrative Assistant shall generate and review an Outstanding Purchase Order report [over 60 days].
- ❑ All orders that have been outstanding for more than 60 days should be researched and cancelled, if appropriate, by the Administrative Assistant. All order cancellations should be relayed to the campus/department and/or Purchase Order Originator.

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Section 8. Disposal of Obsolete and Surplus Property

- ❑ The disposal of obsolete and surplus property shall be in accordance with the **Fixed Assets/Inventory Procedures**.

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CHILD NUTRITION

Goal: To ensure a systematic process to review and approve the purchase of goods and services in compliance with federal grants requirements, state law, Board Policy and local procedures.

Section 1. Purchase Order Approval Authority:

- The Superintendent has delegated the Business Manager to approve all purchase orders and apply the appropriate electronic encrypted signatures based on the department or campus.
 - Administration - Superintendent
 - Curriculum Instruction & Federal Programs – Laura Redden
 - Food Service, Maintenance & Custodial - James Ard
 - Elementary Campus - Principal, David Murphy
 - JSHS Campus - Principal, Robyn Thornton
 - Technology - Charles Boyce
 - Transportation - Mike Skaggs

Section 2. Statutes, Regulations and Board Policies Applicable to Purchasing

- The Board of Trustees retains the authority to approve all contracts for the purchase of goods or services for any single purchase that exceeds \$10,000.
- The district shall comply with all Texas Laws, regulations and Attorney General Opinions related to the purchasing of goods and services.
- The district shall comply with all local policies and procedures, such as School Board Policy CH Local and these written purchasing procedures.
- For all purchases with federal grant funds, the district shall comply with the federal regulations, EDGAR related to the purchasing of goods and services. [2 CFR 200.317-200.326] effective July 1, 2017. All relevant policies and procedures shall be made available to all stakeholders.
- No officer, employee or agent of the district shall participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict would arise when the employee, officer or agent, any member of his/her immediate family, his/her partner, or an organization which employs or is about to employ any of the parties indicated here-in, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the district must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.
- In addition, all district employees are prohibited from accepting unsolicited gifts or tokens from vendors or other parties who are affected by or have an interest in a federal grant award that exceeds a nominal value of \$50.
- The district will monitor employee/officer compliance through the use of the Conflict of Interest Statement (CIS) and vendor compliance through the use of the Conflict of Interest Form (CIQ).
- Any district employee that violates these administrative directives, policies and/or procedures shall be subject to disciplinary action, up to and including termination of employment with the district. Violations that exceed CIQ thresholds shall be reported to the federal grant agency by the Superintendent or Business Manager.

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PROCEDURES: PURCHASING

Section 3. Requisition and Purchase Order Processing

On-Line Requisition System:

- ❑ The district shall use an on-line requisition system for purchases, except for non-purchase order purchases such as administrator travel expenses and some food service.
- ❑ The Business Manager or Administrative Assistant shall create all requisition system users/approvers and assign the appropriate account code(s).
- ❑ The Business Manager or Administrative Assistant shall create all of the requisition approval paths in accordance with the district's **Purchasing Flow Chart** (refer to Exhibits).
- ❑ If the account code(s) that the requestor intends to purchase with do not have sufficient funds, the requestor shall follow the **Budget Change/Amendment Procedures**.
- ❑ The requestor shall forward all attachments for requisitions such as order forms, registration forms, or other special instructions via email or Inner-Office mail.
 - If the requisition is for travel, follow the **Travel Procedures**.
 - If the requisition is for professional services, follow the **Contract Management Procedures**.
 - If the requisition is for Activity Accounts, follow the **Activity Account Procedures**.
- ❑ The requestor's supervisor (campus principal or department head) should receive an email notifying him/her that a requisition(s) are pending approval.
- ❑ The campus principal or department head shall review and approve all requisitions.
- ❑ All requisitions from federal grant funds with the exception of Child Nutrition shall be reviewed and approved by the Director of Curriculum and Special Programs. **Refer to the State and Federal Grants Manual**.
- ❑ The Business Manager shall review all requisitions prior to releasing the requisition for distribution by the Administrative Assistant.
- ❑ The review shall include the following:
 - Originator & Requestor name
 - Shipping address
 - Vendor name and number
 - Order For
 - Reason - Verify that the reason matches the purchase and is properly spelled out
 - Campus_Department
 - Attachment - If box is checked, the requisition should not be released until the attachment is received and reviewed
 - Bid Number – Bid, quote, or Co-Op contract number, as appropriate. NOTE. If the requisition is for goods or services that were competitively procured, a copy of all bid/proposals shall be on file in the Business Office.
 - Catalog number
 - Description – Detailed description of item or service (exceptions may include: Web Order, Order List attached, Contract/Scope of Services attached, etc.
 - Unit of measure

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- Quantity
 - Unit Price
 - Applicable discount percentages/amounts, freight percentages/amounts
 - Budget Account Code
 - Notes that might be needed to explain purchase in more detail
 - Date check is needed for pickup if travel related
- ❑ If any deficiencies are noted with a requisition, the Business Manager shall contact the requestor to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the Business Manager shall “return” the requisition to the requestor.
 - ❑ The Business Manager shall “approve” all requisitions that meet the required review.

Purchase Orders:

- ❑ The Business Manager shall serve as the final approver of all requisitions. Upon approval by the Business Manager, the requisition becomes a purchase order and is assigned a system-generated number.
- ❑ Purchase Orders are similar to a “promissory note” in the sense that it conveys to the vendor that if they provide the goods or services, the district promises to promptly pay for the goods or services.
- ❑ The Administrative Assistant shall email the purchase order to the Shipping/Receiving Clerk and to the Originator. One copy will be printed for accounts payable purposes.
- ❑ The Administrative Assistant shall distribute the purchase orders as noted below:
 - 2 Email copies – 1 for Receiving Clerk and 1 for Originator to send to vendor
 - 1 District copy – Printed for Accounts Payable purposes
- ❑ The Administrative Assistant shall file the district copy of all purchase orders in an alphabetic file pending receipt of the invoice, packing list, and receiving confirmation.
- ❑ The Administrative Assistant shall generate an Aged Purchase Order Report on a monthly basis (at the end of the month) and research all aged purchase order. The research shall entail a review with the Receiving Clerk of all purchase orders pending receipt.
- ❑ At the end of the fiscal year, all purchase orders shall be either cancelled or cleared for payment prior to year end.

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Credit Card (Visa):

- ❑ Visa transactions are authorized with all district fund groups, including federal grant funds. If a Visa purchase is made with federal grant funds, the Director of Curriculum & Special Programs shall approve the transaction to verify that the expense is reasonable, necessary and allowable in the federal grant fund with the exception of Child Nutrition. These are approved by James Ard, Director of Auxiliary Services.
- ❑ Each professional administrative staff member and select instructional staff (CTE Dept. Chair, Cheer/UIL Sponsor) shall be eligible for a Visa.
- ❑ To request a Visa, an employee shall complete an Employee Credit Card Agreement and forward to his/her supervisor.
- ❑ The campus principal or department head shall be notified of all credit card requests.
- ❑ The Business Manager shall review and approve all credit card requests to include the following:
 - Corporate Visa
 - Sam's Club Direct (requires authorization letter to Sam's Club
 - Lowe's
- ❑ The Business Manager shall request all credit cards
- ❑ The Business Manager shall be responsible for activation and/or the safekeeping of all credit cards to include the issuance and collection of cards
- ❑ The credit card holders shall submit a purchase requisition for proper approval prior to the purchase of supplies, materials or services.
- ❑ Corporate Visa holders using their card for travel lodging need to have a purchase requisition submitted prior to travel dates in order to properly encumber funds.
- ❑ Corporate Visa holders using their card for travel meals need to return itemized/detailed meal receipts into the Administrative Assistant for payment with a PA (Payment Authorization). A purchase requisition is not required.
- ❑ Sales tax charges, other than on meals, shall be collected from the credit card holder and deposited to the appropriate expenditure account code(s).
- ❑ The Administrative Assistant shall review all credit card receipts/transactions prior to processing the invoices for payment.
- ❑ The review shall include the following:
 - Original, detailed receipt – the amount must not include sales tax (meals excluded)
 - Purchase is in compliance with **Purchasing Policies and Procedures**.
 - Account code(s) for each transaction – the account code(s) must be appropriate for the purchase
 - Approval from the campus principal or department head
- ❑ If any deficiencies are noted, the Administrative Assistant shall contact the appropriate person to resolve the discrepancies.

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- If the discrepancies cannot be remedied, the Administrative Assistant shall forward the matter to the Business Manager.

Section 5. Competitive Procurement Methods and Procedures

Purchasing Methods:

- The Superintendent or Business Manager shall determine the appropriate purchasing method for each type of purchase as noted below:
 - All purchases of supplies, materials and equipment that, in the aggregate, are **less than** \$50,000 in a fiscal year, shall be made by selecting the lowest practical prices from the most qualified vendors through cooperative purchasing programs.
 - Purchases of supplies, materials and equipment that, in the aggregate, are **more than** \$50,000 in a fiscal year, shall be made by one of the procurement methods allowed by state law and/or federal regulations, as appropriate based on the source of funds.
 - The priority order of competitive procurement methods for the district shall be as noted below:
 - Interlocal contract or cooperative purchasing program
 - Competitive sealed proposals
 - Competitive bidding
 - All purchases of professional services, such as architects, engineers, certified public accountants, etc., shall be obtained through a Request for Qualifications process
 - All purchases with federal grant funds shall also adhere to the EDGAR Procurement Standards.
 - When a conflict exists between the state and federal purchasing methods, the district shall adhere to the more restrictive of the purchasing methods

Competitive Procurement Procedures:

The following procurement methods and procedures shall be utilized to ensure that the district meets its purchasing goal(s).

Interlocal contract or cooperative purchasing program

The Business Manager shall ensure membership renewal in the district's interlocal contract(s) or its cooperative purchasing programs such as BuyBoard, Reg 6 ESC, Choice Partners, TCPN, Pace, TIPS/ TAPS, etc.

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Competitive Sealed Proposals and Competitive Bidding

- The Business Manager shall follow state and local board policy when the Superintendent or School Board has chosen this method for a specific procurement of goods or services.

The following procurement methods and procedures shall be utilized for all purchases with federal Child Nutrition grant funds:

Micro-purchase procurement (less than \$10,000)

- ❑ Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (\$200.67 Micro-purchase). To the extent practicable, the non-Federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-Federal entity considers the price to be reasonable. The Business Manager shall ensure that these regulations are followed.

Small purchase procurement (up to \$250,000)

- ❑ Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. The Business Manager shall ensure that these regulations are followed.

Non-competitive procurement (sole source, etc.)

- ❑ Procurement by noncompetitive proposals. Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - (1) The item is available only from a single source;
 - (2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - (3) The Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the non-Federal entity; or
 - (4) After solicitation of a number of sources, competition is determined inadequate.The Business Manager shall ensure that these regulations are followed.

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Section 6. Vendor Selection and Relations

Vendor Selection:

- ❑ The Administrative Assistant shall maintain the vendor database in the TxEIS Finance System in accordance with the **Internal Control Procedures: Vendor Maintenance**.
- ❑ The **Adding/Renewing Vendors Procedures** shall be adhered to in the selection, renewal and removal of district approved vendors.
- ❑ Vendor selection – The district shall select vendors that are qualified and capable to providing the goods and/or services to the district. The vendor selection criteria for competitively procured goods and services shall include:
 1. Purchase price.
 2. The reputation of the vendor and of the vendor's goods and services.
 3. The quality of the vendor's goods or services.
 4. The extent to which the goods or services meet the District's needs.
 5. The vendor's past relationship with the District.
 6. The impact on the ability of the District to comply with laws relating to historically underutilized businesses.
 7. The total long-term cost to the District to acquire the goods or services.
 8. Any other relevant factor specifically listed in the request for bids or proposals. *Education Code 44.031(b)*. [Examples: Vendor response time, compatibility of goods/products purchased with those already in use in the district.]
- ❑ This criteria shall also be used to select vendors for the procurement of non-competitively procured goods and services.
- ❑ This criteria shall also be used to select vendor for the procurement of goods and services paid with federal grant funds.
- ❑ In addition to the criteria list above, the district shall establish and publish in construction services specifications, the relative weights of each criteria.
- ❑ The district shall not use vendor selection criteria that restricts full and open competition among qualified vendors.

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- Specifically, the district shall not consider the following in selecting vendors for purchases or goods or services with federal grant funds (EDGAR), as this criteria may restrict full and open competition among qualified vendors:
 - Unreasonable requirements on firms for them to qualify to do business,
 - Requiring unnecessary experience and excessive bonding,
 - Noncompetitive pricing practices between firms or between affiliated companies,
 - Noncompetitive contracts to consultants that are on retainer contracts,
 - Organizational conflicts of interest
 - Specifying a brand name instead of allowing an approved-equal product in specifications,
 - Any arbitrary action in the procurement process.
- Vendor renewal – The district shall renew an inactive vendor using the vendor selection criteria.
- Vendor removal – The district shall investigate all vendor complaints such as non-responsiveness, poor quality of goods or services, or other documented, substandard performance. In the event that the complaint is verified and not remedied on a timely basis by the vendor, the Business Manager shall notify the vendor [in writing] that they will be removed from the district’s approval vendor database.
- Vendor inactivation – Business Manager or Administrative Assistant may inactive a vendor due to inactivity over one (1) full fiscal year, or as appropriate, if the vendor ceases to provide goods or services to the district or the general public.

Vendor Relations:

- The district operates under a de-centralized purchasing system; therefore, the business department is tasked with distributing the Purchase Order to the originator which then distributes the Purchase Order to the vendor and corresponds with vendors regarding pending purchases.
- Purchase order originators are strictly prohibited from ordering goods or services from vendors without a purchase order. Such orders, if any, shall be financial responsibility of the initiator. Furthermore, this action will be in violation of the district’s School Board Policy CH Local.

Section 7. Receiving & Distribution

- The district shall utilize a centralized receiving system for all goods ordered through the purchase order process.

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- ❑ The Central Receiving Area shall be in a controlled environment to protect the goods until they can be inspected, counted and labeled for delivery.
 - No goods shall be removed from the Receiving Area without the prior approval of the Receiving Clerk.
- ❑ Goods which are too large or on pallets shall be delivered to the Maintenance/Admin. Bldg. On at least a daily basis, the Maintenance Director shall notify the Receiving Clerk if any goods were received at the Maintenance Warehouse.
 - If goods include multiple boxes on a pallet, the Maintenance Staff shall break apart the pallet and deliver all boxes/packages to the Central Receiving Area.
 - If goods include goods that require assembly, the Maintenance Director shall open, inspect and sign-off in receipt of the goods. The packing list shall be forwarded to the Receiving Clerk. The Maintenance Director shall assign the assembly of the goods to one of the Maintenance staff members.
 - If the goods will be delivered and/or installed directly at a campus or department, the Maintenance Director shall notify the Receiving Clerk of the receipt of the goods and shall deliver the goods directly to the campus or department.
 - In no event, shall goods received at the Maintenance Department remain in that department for more than two (2) days.
 - Child Nutrition deliveries go directly to the respective campus Cafeteria for check-in.
- ❑ The Administrative Assistant shall forward a copy of all purchase orders to the Receiving Clerk.
- ❑ The Receiving Clerk shall file all receiving copies of purchase orders.
- ❑ On at least a daily basis, the Receiving Clerk shall inspect all packages/boxes received for damage. If damages have occurred, the vendor should be promptly notified.
- ❑ The Receiving Clerk shall open, count and record all goods received on the appropriate open purchase order.
- ❑ The Receiving Clerk shall “check off” all items on the purchase order/packing list. The vendor shall be promptly notified of any discrepancies.
- ❑ If the order includes inventory or fixed asset equipment, the appropriate “tag number” should be affixed to the equipment by the Receiving Clerk.
- ❑ All boxes/packages should be labeled for delivery to the appropriate campus or department.
- ❑ The signed, receiving copy should be forwarded to the Administrative Assistant for payment to the vendor.
- ❑ At the end of the month, the Administrative Assistant shall generate and review an Outstanding Purchase Order report [over 60 days].
- ❑ All orders that have been outstanding for more than 60 days should be researched and cancelled, if appropriate, by the Administrative Assistant. All order cancellations should be relayed to the campus/department and/or Purchase Order Originator.

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Section 8. Disposal of Obsolete and Surplus Property

- ❑ The disposal of obsolete and surplus property shall be in accordance with the **Fixed Assets/Inventory Procedures**.

Onalaska ISD Accounts Payable Procedures

Accounts payable checks should be processed on a weekly basis for release by Friday morning, or earlier dependent upon work schedules or holidays.

General Instructions:

- ❑ All invoices shall be entered separately into the finance system by invoice number, amount, and date. Note: The invoice number is a “key” record. If entered correctly, the system will not allow a duplicate payment to a vendor.
- ❑ Payments shall not be made from statements alone.
- ❑ Upon receipt of an invoice from a vendor, it should be matched with a pending purchase order and proof of received shipment documentation [signed by the Shipping/Receiving Clerk]. **Note: This constitutes a 3-way match.**
- ❑ If no discrepancies exist, the check payment should be entered into the finance system.
- ❑ If a discount is offered by the vendor for early payment, the payment should be processed within the allotted time if the goods have been received and their receipt has been verified by the originating campus or department. NOTE: All payments must be paid within 30 days of the invoice (Govt. Code 2251).
- ❑ All invoices should be checked to ensure that appropriate discounts, bid/quote pricing, terms of shipment, tax exemption, and extensions are correct.
- ❑ All invoices that do not exceed the purchase order amount by more than \$50 [including freight charges] may be entered into the finance system for payment without authorization from the Business Manager. If funds do not exist in the encumbered account(s), the campus or department shall initiate a Budget Amendment using TxEIS>Finance System.
- ❑ All invoices that exceed the purchase order amount by more than \$50 [including freight charges] should be forwarded to the Business Manager for approval. If funds do not exist in the encumbered account(s), the campus or department shall initiate a Budget Amendment using TxEIS>Finance System.
- ❑ All non-purchase order payments should be paid via a payment authorization (PA).
- ❑ The Business Manager should approve all payment authorizations.
- ❑ Recurring invoices such as utilities, monthly rentals, payroll deductions, etc. should be entered into the finance system for payment as noted below:
 - ❑ Utilities: A copy of all utility invoices shall be forwarded to the Director of Auxiliary Services for approval. After approval, the invoice(s) shall be entered into the finance system.
 - ❑ Cell phones: The Business Manager shall review all charges by account number and amount then approve for payment.
 - ❑ Copiers: All charges shall be reconciled with meter readings and posted for payment.

Onalaska ISD Accounts Payable Procedures

- ❑ All invoices or supporting documentation for payments should be stamped “paid” to ensure that duplicate payments do not occur.
- ❑ All payments should be made from original documents to ensure that duplicate payments do not occur. If payment is made from a copy, the copy shall be stamped “original”.
- ❑ All check payments should be posted to the general ledger at the time that the checks are printed.
- ❑ All purchase order encumbrances should be reduced and/or liquidated when check payments are made for the purchase order.
- ❑ Checks shall not be issued to “Cash” or “Bearer”.
- ❑ At fiscal year-end, the Administrative Assistant shall prepare a report of all Accounts Payables as of August 31st and submit the report to the Business Manager by September 1st for audit purposes.
- ❑ All “paid” check copies should be filed in check number order.
- ❑ The Business Manager shall pre-approve all “emergency” checks.
- ❑ Statements from vendors should be reconciled with check payments on file, discrepancies should be researched and resolved, and reconciled statements should be filed for a period of 60 days, and then discarded after the administrative value (AV) period.
- ❑ All returned purchases should be coordinated by the Shipping/Receiving Clerk and the Administrative Assistant:
 - ❑ The S/R Clerk shall notify the vendor for authorization to return goods.
 - ❑ Payment to the vendor for returned purchases should be withheld from the vendor until replacement items are received that are acceptable to the district
 - ❑ All check copies for items returned to the vendor should be kept in a pending file until receipt of the replacement items.
 - ❑ If replacement items are not received within a 60 day period, a demand for a refund should be forwarded to the vendor. The Business Manager shall be notified if the vendor has not complied with the 60 day time line.
- ❑ Partial shipments should be monitored to ensure that the full shipment is received within a reasonable time period. Partial payments should not be made unless prior arrangements have been made with the vendor.
- ❑ Disputed invoices shall be reconciled prior to payment.

Compliance with State Law:

- ❑ All payments shall be made in accordance with state law [Govt Code 2251] within 30 days of the later of the following:
 - ❑ The date the District received the goods,
 - ❑ The date the vendor performed the service or the contract was completed, or
 - ❑ The date the District receives the invoice for the goods or services.
- ❑ Interest shall not be paid on any invoices unless the payment is “overdue” as defined by state law. The interest paid shall not exceed the sum of 1% and the Wall Street Prime Rate (currently 3.25%)
- ❑ The interest due, if any, shall be paid from local (non-state or non-federal) funds when the invoice is paid. The District shall not request that the vendor waive the interest if the interest is in compliance with state law.

Onalaska ISD Accounts Payable Procedures

- ❑ If an invoice is disputed, it must be disputed in writing no later than 15 day after the receipt of the invoice (state law maximum is 21 days).

Verification of Check Transactions:

- ❑ The Administrative Assistant shall verify that all check transactions meet the following guidelines:
 - All required approvals are noted on the PO
 - A 3-way match exists (PO, invoice & receiving)
 - Proof of receiving - signature on receiving report or electronic signature through receiving system
 - All items have been received and/or cancelled
 - Partial payment , if allowed, is recorded or tracked
 - The “reason” or “description on the payment is appropriate for the expense
 - Liquidated amount matches the amount paid
 - The remaining liquidation is reversed during the final payment (if partial payments are allowed)
 - Invoices # entered correctly
 - Invoice Date is after the PO approval date
 - Vendor remittance address is correct
 - Account code(s) matches the purchase
 - Sales tax is not included on invoice
 - Due date has not passed
 - Discounts, if any, have been taken
 - Credits, if any, have been taken
 - Freight charges are allowable (refer to Bid or Co-Op purchase terms) on PO
 - Bid or Co-Op prices have not been exceeded on the invoice
 - Invoices are originals (if a copy is used, it should be stamped “original” once it has been verified that the invoice has not been paid)
 - Late fees, interest charges, etc. have not been charged, unless they have been researched and are valid
 - Invoices for all contracted services include details regarding the service provided and the date(s) of service

Travel Payments:

- ❑ All travel authorizations and reimbursements should be forwarded to the Business Manager for approval.
- ❑ Lodging payments do not include non-allowable charges such as state taxes, entertainment, room service, etc.
- ❑ Travel reimbursements must be supported by original receipts and approved Purchase Order.

Onalaska ISD Accounts Payable Procedures

- ❑ Mileage reimbursements may not exceed the federal, state, or local maximum rates, whichever is less.

Construction Payments:

- ❑ All construction payments to general contractors shall be approved by the Business Manager and the Superintendent.
- ❑ All construction payment (for projects funded with federal funds) must have a Davis Bacon Certification.

Credit Card Payments:

- ❑ All detailed credit card transactions shall be posted to the general ledger (required for state and federal grant fund expenditures)
- ❑ All credit card charges must be supported with original, detailed receipts
- ❑ All credit card transactions shall be net of all credits and discounts

Administrative Approval of Disbursements:

- ❑ All invoices that exceed the purchase order amount by more than \$50 [including freight charges] should be forwarded to the Business Manager for approval. If funds do not exist in the encumbered account(s), the campus or department shall initiate a Budget Amendment.
- ❑ The Business Manager should approve all payment authorizations.
- ❑ The Business Manager or Superintendent shall pre-approve all “emergency” checks.
- ❑ A check payments report should be forwarded to the Superintendent for review and approval. The check payment report shall be accompanied by all payment documentation in alpha order.
- ❑ After receiving the approved check payment list, the Administrative Assistant may proceed with generating the check payments.
- ❑ The Superintendent shall approve all check payments with an original signature on each check in addition to the two electronically encrypted board of trustee signatures. When unavailable, the Business Manager may sign checks.
- ❑ The Administrative Assistant submits the check register and actual signed checks to the Business Manager for review of vendor list and the appropriate number of signatures per check. Business Manager signs check register noting the approved review. New vendors are noted on each check register and compared to the vendor listing in TxEIS.

Segregation of Duties:

- ❑ The Administrative Assistant shall receive a copy of all purchase orders for the purpose of receiving all goods received in the Receiving Area (Administration Building). Note: The District uses a centralized receiving system, i.e. all goods must be received in the Receiving Area and not directly at a campus or department without prior authorization.

Onalaska ISD Accounts Payable Procedures

- ❑ All items should be “checked-off” on the receiving report. The vendor shall be promptly notified of any discrepancies.
- ❑ The quantity of items received shall be notated on the shipping documents.
- ❑ All checks should be endorsed by the Administrative Assistant or other staff member. The signature plates shall be maintained by the Business Manager. An inconspicuous file containing encrypted signatures of the Board President and Secretary shall be maintained by the Business Manager and Administrative Assistant.
- ❑ The Business Manager shall verify that all checks have two (2) board signatures and one original signature of the Superintendent or designee prior to releasing the checks to vendors.
- ❑ The Administrative Assistant shall verify that all checks are placed in the mail. The Executive Assistant applies postage to all outgoing mail including vendor payments.
- ❑ The Executive Assistant shall reconcile all bank accounts with the general ledger using the on-line banking system. The “sealed” bank statements shall be delivered to and opened by the Business Manager. The Business Manager shall review and approve all bank reconciliations.
- ❑ Endorsements on cleared checks should be checked on a periodic basis or at least for those items that appear suspect.

Control Environment:

- ❑ The Administrative Assistant shall ensure that all check stock shall be maintained in a locked cabinet or room and shall be inventoried for the purpose of restocking when less than a two (2) month supply of checks is on hand.
- ❑ The Business Manager shall notify the depository bank when new signature cards are necessary due to a change in authorized signers.
- ❑ The Administrative Assistant shall maintain a log of all checks.
- ❑ All vendor payment files shall be filed by check number order. “File Out” cards shall be used when check copies are removed from the files.
- ❑ All “stop payments” shall be authorized by the Business Manager.
- ❑ All “void” checks shall be approved by the Business Manager and filed in a separate file in check number order.
- ❑ All vendor refunds shall be deposited to the original expense account via a General Journal Entry. The Business Manager shall approve all General Journal Entries.
- ❑ The Administrative Assistant shall generate an Aged Purchase Order report on a monthly basis. All aged POs should be researched to determine if the goods have not been received, not paid for, or the expense has not been liquidated.
- ❑ The Business Manager shall monitor the pending invoices and purchase orders work files to ensure that unmatched document are resolved on a timely basis.

ONALASKA ISD

PROCEDURES: CONTRACT MANAGEMENT

Goal: To ensure a systematic process to review and approve contracts with vendors to include purchases, services, maintenance agreements, construction, and other contracts as appropriate.

Contract Approval Authority [Board Policy CH Local]:

- ❑ The Superintendent has been designated by the Board of Trustees to approve and execute all contracts for the purchase of goods or services for all single purchases that are less than \$10,000.
- ❑ The Board of Trustees retains the authority to approve all contracts for the purchase of goods or services for any single purchase that exceeds \$10,000.

Contract Review:

- ❑ The requestor [campus or department] shall forward the Contract document(s) to the Business Manager for review.
 - Contracts may be vendor-originated, or
 - Onalaska ISD's Professional Services (Consultant) Agreement
- ❑ If the proposed vendor is new to the district, a completed Onalaska ISD Vendor Application Packet shall be included with the contract documents.
- ❑ The Business Manager shall review the Contract for the following provisions:
 - If the contract will be funded with federal grant funds, the following provisions must be included in the contract [Per TEA's Guidance and Best Practices].
 - The contract is only effective upon receipt by the sub-grantee of the NOGA from the awarding agency.
 - The contract period is aligned to the grant period of availability as stated on the NOGA from the awarding agency (period of availability).
 - All services will be completed during the effective dates of the contract.
 - All services will be invoiced monthly after services are received (rather than paid lump sum at the beginning of the period of availability before services are rendered) and paid upon verification of receipt of services.
 - The regulations for procurement in 2 CFR §§200.318-323 are followed in issuing the contract.
 - All professional services provided under the contract will follow the provisions of 2 CFR 200.459 Professional service costs.
 - The contract identifies the funding sources that will be charged for the services provided, including the specific amount and/or percentage of the total contract amount to be charged to each funding source.

ONALASKA ISD

PROCEDURES: CONTRACT MANAGEMENT

- The contract identifies and lists only reasonable, necessary, and allocable services to be provided during the period of availability of the funding sources listed in the contract.
- The administrative costs charged to the grant in the contract must comply with any limitations for administrative costs for funding sources (if applicable).
- The contract specifies that the invoice provided by the contractor will include the list of services provided, dates of services, and location(s) where services were provided during the billing period.
- If the contract will be funded with federal grant funds, the following provisions must be included in the contract [Per EDGAR Appendix II Part 200 Contract Provisions for Non-Federal Entity Contracts Under Federal Awards].
 - Contracts over \$150,000 must address administrative, contractual or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties.
 - Contract over \$10,000, must address termination for cause and for convenience by the District including the manner by which it will be effected and the basis for settlement.
 - Equal Employment Opportunity clause
 - Davis-Bacon Act clause for construction contracts, including compliance with prevailing wages. [The District must place a copy of the current prevailing wage determination is used by the Department of Labor with each solicitation.]
 - Contract Work Hours and Safety Standards Act clause related to the computation of wages of every mechanic and laborer on the basis of a standard work week of 40 hours.
 - Rights to Inventions Made Under a Contract or Agreement clause if the federal award meets the definition of “funding agreement”
 - Clean Air Act and Federal Water Pollution Contract Act clauses if the contract is in excess of \$150,000
 - Debarment and Suspension clause which prohibits awarding a contract to a contractor who has been debarred, suspended or otherwise excluded from federal awards.
 - Byrd Anti-Lobbying Amendment clause which applies to contractors that apply or bid for an award exceeding \$100,000 who must file the required certification.
 - Procurement of recovered materials (200.322) clause
- ❑ If the Contract is recommended as is, the Contract will be forwarded to the Superintendent and/or School Board for final review and approval (signature).
- ❑ If the Contract is not acceptable as is, the Business Manager shall contact the contracting party to attempt to resolve the deficiency(ies).

ONALASKA ISD

PROCEDURES: CONTRACT MANAGEMENT

- Legal advice from the district's legal firm shall be obtained as necessary to remedy the contract deficiencies.
- ❑ If the Contract is not acceptable and cannot be corrected to an acceptable form, the Business Manager shall notify the Superintendent who will reject the contract. The Business Manager will notify the proposed vendor.
- ❑ The Business Manager shall file the rejected contract.

Contract Letter of Intent [Per TEA's Guidance and Best Practices]:

- ❑ The Superintendent may execute a Letter of Intent with a third party (contractor) prior to a fiscal year or state/federal grant period only if the following provision is included in the Letter of Intent:
 - The final execution of the contract is contingent upon availability of local funds or receipt of a Notice of Grant Award (NOGA) from a state/federal granting agency.

Contract Approval:

- ❑ The Superintendent shall return the original, signed Contract to the Business Manager.
- ❑ If the contract also requires School Board approval, the Executive Assistant shall prepare the School Board Action Item for approval at the next regularly scheduled board meeting.
- ❑ The Executive Assistant shall return the original, signed Contract to the Business Manager.
- ❑ The Business Manager shall verify that the contract document(s) have been executed and take the following steps:
 - Ensure that both parties (District and Contractor) have executed the contract. Notify the contractor by letter, email and/or phone call, as appropriate, that the contract has been approved, but is pending encumbrance of funds.
 - Notify the contractor that the services cannot begin until the contractor receives the fully executed contract and Purchase Order.
 - Notify the contractor that the services cannot begin until the contractor submits any bonds, Certificate of Insurance, Criminal History, etc. documentation, as appropriate.
 - Notify the contract originator (campus or department) of the contract approval and request that the originator submit a requisition to encumber the funds associated with the contract.
 - File the original contract.

ONALASKA ISD

PROCEDURES: CONTRACT MANAGEMENT

Purchase Commitment for Contract (Purchase Order):

- ❑ The requestor shall submit a purchase requisition for the annual cost [fiscal year] of the contract.
- ❑ Upon receipt of the purchase requisition, the Business Manager shall review and approve the requisition in accordance with the district's Purchasing Procedures.
- ❑ The Administrative Assistant shall attach a copy of the approved contract to the purchase requisition and forward to the Executive Director of Finance for approval of the requisition.
- ❑ The Executive Director of Finance shall review and approve the purchase requisition in accordance with the district's Purchasing Procedures.
- ❑ Upon approval of the purchase order, the Accounting/Purchasing Specialist shall forward a copy of **both** the approved contract and purchase order to the vendor.

Contract Filing Procedures:

- ❑ Upon receipt of a fully executed Contract and Vendor Application Packet, the Business Manager shall file the contract as noted below:
 - Scan the Contract to a PDF, and
 - File the original Contract in the fire-proof safe.

Contract Management:

- ❑ The contract originator shall be directly responsible to ensure that the contracting party performs the services covered by the Contract.
- ❑ For contracts in excess of \$10,000 a Department Director or Superintendent shall sign the invoice to certify that the work was completed to satisfactory standards.
- ❑ Upon completion of the service(s), the vendor shall forward an invoice to the Business Office to request that payment be made to the contracting party.
- ❑ The Administrative Assistant shall make partial or final payments only upon receipt of an approved invoice.

ONALASKA ISD

PROCEDURES: TRAVEL GUIDELINES, RATES

Travel Guidelines Overview:

School Board Policy DEE Local states: An employee shall be reimbursed for reasonable, allowable expenses incurred in carrying out District business only with the prior approval of the employee's immediate supervisor. Reimbursement for authorized travel shall be in accordance with legal requirements. Accounting records shall accurately reflect that no state or federal funds were used to reimburse travel expenses beyond those authorized for state employees. For any authorized expense incurred, the employee shall submit a statement, with receipts documenting actual expenses and in accordance with administrative procedures.

Note: Travel expenses incurred due to the fault of a traveler, except for extenuating circumstances, such as late registration, cancelled flight, etc. are not considered to be reasonable or necessary; therefore, all such expenses shall be paid or reimbursed by the traveler.

All travel expenses shall comply with federal, state and local guidelines. The District shall apply the same travel guidelines and rates for all travel expenses regardless of funding sources, except for the following:

- Tips for meals – shall be allowed only with local funds (Fund 199), not to exceed 20% of the meal expense.
- Excess lodging above the GSA schedule, as applicable only with local funds (Fund 199)

Federal guidelines (IRS):

- All travel expenses shall be paid under an Accountable Plan: 1) travel must have a business connection; 2) the traveler shall account for all expenses; and 3) meal expenses shall be in conjunction with overnight travel only.
- The meal expenses for the day of departure and return shall be adjusted based on the time of departure and return as noted in the District travel guidelines.
- Travel advances are not allowable.
- If any travel expenses fail to meet the accountable plan guidelines, the payment to (or on behalf of) the traveler shall be taxed through the normal payroll cycle.

Federal Guidelines (EDGAR):

- All travel expenses paid with federal grant funds (typically funds 2XX) shall meet the new EDGAR requirements (200.474) such as: 1) all travel costs must be reasonable and necessary; 2) all travel costs must be consistent with the district's travel policy; 3) all travel costs must be directly related to the grant award; and 4) all travel costs must meet the obligation of expenses rules.
- In addition, all federally-funded travel expenses must meet the TEA's Current Travel & Mileage Reimbursement Rates (as published in the most recent TEA Correspondence).

State Guidelines (TEA):

- All mileage, lodging, and meal reimbursement rates published by the Texas Comptroller of Public Accounts apply to all grants (federal and state, typically funds 2XX, 3XX and 4XX) funded by TEA for individuals on travel status. Refer to GSA rates for the current fiscal year at: <https://fm.xcpa.state.tx.us/fm/travel/travelrates.php>
- All travel expenses paid with federal and state grant funds shall meet the allowable travel expenses as specified in the TexTravel Guidelines, subject to limits imposed by District travel guidelines.

ONALASKA ISD

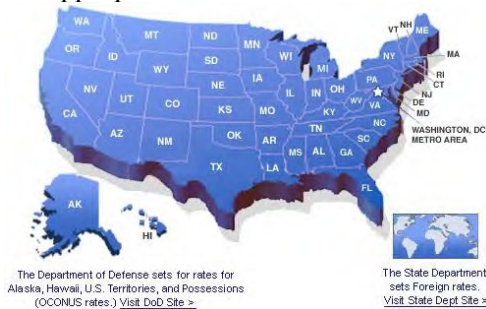
PROCEDURES: TRAVEL GUIDELINES, RATES

Local District Guidelines:

The local District guidelines shall apply to all travel expenses regardless of funding source for in-state and out-of-state travel. All anticipated travel costs shall be encumbered in the TxEIS>Purchasing system, approved by the immediate supervisor, and Business Manager. All anticipated travel costs shall be encumbered to the appropriate budget account code(s) before any travel-related costs are incurred by the district or traveler. All in-state overnight student travel must be approved by the Superintendent prior to travel. All out-of-state overnight student travel must be approved by the School Board prior to travel. [FMG(Local)]

Travel Rates:

The mileage, lodging, and meal reimbursement rates published by the comptroller apply to all travel reimbursement rates. The link below to the Domestic Maximum Per Diem Rates should be used to determine the appropriate rates for in-state and out-of-state travel: <http://www.gsa.gov/portal/category/21287>



Note: General fund accounts shall be used to pay meal and lodging costs in excess of the Domestic Maximum Per Diem Rates. Onalaska ISD does not pay for any meals for day trips. A day trip is defined as a trip that does not require an overnight stay.

ONALSKA ISD

PROCEDURES: TRAVEL GUIDELINES, RATES

District Allowable Travel Expenses:

Meals

- Staff meals for overnight district related travel are paid on a reimbursable basis up to an allowance of \$51 per day.
- Student meals for overnight district related travel are paid on a per diem basis at a rate of \$25 per day.

The following must be provided when a requisition for student per diem is submitted:

- A detailed list of the students names going on the trip
- Date the per diem check is needed prior to travel

Lodging

- Lodging costs shall be allowable for travel events that require an overnight stay away from the traveler's home (typically, Onalaska). No lodging shall be allowable in the traveler's home city at a commercial lodging establishment.
- The maximum nights of lodging shall be based on the start and end times of the travel event and the distance of the travel location. Lodging costs that exceed the required minimum shall not be deemed necessary or allowable travel costs. For example, if an event in Houston has a 10 am or later start, lodging costs would not be reasonable, necessary or allowable travel costs.
- The traveler shall submit a requisition for the lodging expense per night (including city taxes, surcharges, minus state sales tax). A conference or event hotel shall be the first priority to minimize costs at the event city.
- The federal per diem rates for lodging shall be used to determine the maximum amount that may be charged to a state or federal grant. The maximum lodging rate, for state and federal grants, shall be for the city of travel and the month of travel based on the GSA website.
- The traveler (or campus secretary on behalf of the traveler) shall make the hotel reservation and secure with their personal credit card, or a district credit card, as appropriate.
- Hotel and travel websites such as Hotels.Com, Expedia, Travelocity, etc. shall not be used to make hotel reservations if the website requires pre-payment of the hotel stay.
- Lodging costs shall be paid with a district-issued check for staff that does not have a district issued credit card ***in their name*** on site at the time of arrival and/or departure based on the hotel's charging policy. Travelers may choose to pay the hotel expense with personal funds and seek reimbursement after-the-fact. Under this scenario, the traveler must ensure that only district-authorized travel costs are paid and requested for reimbursement.
- The traveler may, at his/her request, stay with a family member or friend instead of at a hotel. If the traveler selects this option, the traveler shall not receive any payment in lieu of lodging costs.
- The traveler may, at his/her request, choose to return to their home city each day of a multiple-day travel event if the distance from their home city to the event city is less than 100 miles each way.
- The traveler shall present a Hotel Occupancy Tax Exemption Certificate to a Texas hotel. If the traveler fails to present the certificate, the traveler shall reimburse the district for the unallowable tax expense. The Hotel Occupancy Certificate can be found at the district's Business Office or on the State Comptroller's Website. The hotel occupancy tax exemption does not apply to out-of-state travel.

ONALASKA ISD

PROCEDURES: TRAVEL GUIDELINES, RATES

- When at least two (2) travelers (district employees) are traveling to the same event, they may share the lodging and each receive the maximum lodging rate on the GSA schedule. Each traveler shall submit a requisition for their portion of the lodging costs if they are on different campuses. District employees shall not be required to share a room with another employee, but may be encouraged to share a room to minimize the lodging costs.
- When a traveler shares lodging with a non-district employee or district employee not in travel status, the maximum lodging costs shall be the appropriate GSA schedule rate for single occupancy.
- Lodging costs such as movies, gym facility, spa or other non-essential costs are not allowable for reimbursement or payment with any district funds.
- Lodging tips may be paid at the traveler's discretion, but will not be allowable travel costs for reimbursement or payment with any district funds.
- A detailed lodging receipt must be submitted by the traveler within 10 days after the travel event.

Transportation – Mileage

- Travelers should use a district-owned vehicle as the preferred method of transportation. A request for a vehicle shall be submitted using Eduphoria>Facilities & Events. If a district-owned vehicle is not available for the travel event, the traveler shall be authorized to use their personal vehicle and be reimbursed at the maximum allowable mileage reimbursement rates.
- Travelers who are required to drive their personal vehicle instead of a district-owned vehicle due to lack of availability, shall be reimbursed at the current mileage rate established by the Texas Comptroller and/or TEA, i.e. the current rate is \$.575 per mile [as of January 1, 2020] provided there was no district vehicle available.
- Travelers shall be required to submit fuel receipts, if any, for travel in a district-owned vehicle. Travelers shall not be required to submit any fuel receipts for travel in a personal vehicle.
- The District has chosen the Google mapping system to document mileage reimbursements. A Google printout with the mileage from the point of origin [home or district address] to the point of destination shall be printed and attached to the Purchase Order requesting reimbursement to the employee.
- Mileage costs related to personal destinations before, during or after the travel event shall not be allowable costs. In addition, mileage costs due to the traveler's error in reaching the destination, such as getting lost shall not be allowable costs.
- When four or fewer employees travel on the same itinerary, only one may be reimbursed for mileage. When more than four employees travel on the same itinerary, only one out of every four may be reimbursed for mileage. The district shall allow for an equal distribution of the mileage allotment among the travelers if they opt to drive separately to the event when a district provided vehicle is not available.

ONALASKA ISD

PROCEDURES: TRAVEL GUIDELINES, RATES

Transportation – Parking Charges

- Parking charges shall be allowable for all travel events as appropriate, if the traveler is traveling in a rental car, district-owned vehicle, or personal car while on travel status.
- Parking receipts must be submitted by the traveler with the Purchase Order requesting reimbursement within 10 days after the travel event.

Registration Fees

- Registration fees for a conference, workshop, or other training event as supported by a registration form are allowable costs. Fee-based optional events such as a speaker or awards luncheon shall be approved on a case-by-case basis if the event fee is reasonable and the traveler would derive a work-related benefit from attending the event. Fee-based optional events such as socials, excursions, tours, or other purely entertainment events are not allowable costs.
- The authorized travel expenses shall be supported by the registration form. The documentation shall include the start and end dates of the event, event location and registration fee.
- A copy of the registration form and a requisition must be submitted prior to payment being issued.

District Non-Allowable Travel Expenses:

- Supplies and/or other conference resources. [This type of expense may be allowable if a purchase order is submitted before the travel event, typically an Open PO not to exceed a specified amount.]
- Alcoholic drinks or beverages
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees
- Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances)
- Hotel Internet charges (unless expense is work-related and pre-approved)
- Non-substantiated or fraudulent travel reimbursement requests shall be non-allowable travel expenses. Travelers who submit fraudulent travel reimbursement requests shall be subject to disciplinary action, up to and including termination of employment.

Onalaska ISD

Cash Management Procedures

Purpose: The District receives cash and checks from many sources. These procedures are designed to ensure that all cash received by the District and its employees is deposited and tracked for the benefit of the District and its students. Adherence to these procedures is essential to mitigate fraud.

General Cash Management Guidelines

No post-dated checks should be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. **No cash purchases should be made – every dollar collected should be receipted and deposited according to the collection procedures.**

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

Cash of different types shall not be commingled. A separate cash box shall be maintained for funds pending deposit (collections). All accounts must be kept in balance and are subject to audit at any time.

Staff is strictly prohibited from “borrowing” from district funds. Staff who borrow (defined as temporarily removing of funds with the intent to return the funds) or steal district funds shall be subject to disciplinary action, up to and including termination of employment.

Receipt of Cash or Cash Equivalents

All cash and checks received from campuses and departments should be counted, receipted, and prepared for bank deposit by the District Administrative Assistant on a daily basis. The bank deposit confirmation receipt shall serve as the official documentation of all cash collected. The audit trail for all deposits shall include the single receipts, **Athletic or Ticketed Event Form**, and/or **Activity Account Daily Collections Report** that support the deposit.

General Receipt Issuance Guidelines

The flow of money and the receipts must support all money collected and deposited. All receipts issued shall follow the following guidelines:

- An official receipt book with pre-numbered, bound receipts in triplicate
- Both parties to the money exchange should be present when the money is counted & receipted
- A copy of the receipt must be given to the person paying (sponsor) – **Original Copy**
- A copy of the receipt must remain in the receipt book

Onalaska ISD Cash Management Procedures

- A copy of the receipt should be attached to the deposit documentation
- Receipts should not be altered
- Voided receipts (white original copy) must be re-attached to the receipt book
- Receipts are not to be pre-dated or pre-signed
- Receipt numbers must be used consecutively

A copy of receipts or the appropriate form shall move with the funds.

Sample receipt to person from whom you are taking money.

Sample
(For Receipt of Money)

RECEIPT DATE 12/1/2014 No. 483932	
RECEIVED FROM Person Giving You \$ 500.00	
Five hundred & No/100 — DOLLARS	
<input type="radio"/> FOR RENT <input type="radio"/> FOR Project Graduation Donation	
ACCOUNT	<input checked="" type="radio"/> CASH
PAID BY 05102	<input checked="" type="radio"/> CHECK
DATE	<input type="radio"/> MONEY ORDER
BY Club/Activity Sponsor	<input type="radio"/> CREDIT CARD

Sample receipt to Administrative Assistant.

Sample
(For Dist. Admin Assist.)

RECEIPT DATE 12/10/2014 No. 483933	
RECEIVED FROM To: Timmie Grace \$1500.00	
One thousand five hundred & No/100 — DOLLARS	
<input checked="" type="radio"/> FOR RENT <input type="radio"/> FOR Project Graduation Donations	
ACCOUNT	<input checked="" type="radio"/> CASH
PAID BY 500	<input checked="" type="radio"/> CHECK
DATE 1000	<input type="radio"/> MONEY ORDER
BY Club Sponsor	<input type="radio"/> CREDIT CARD

Series of Receipts that total deposit.
FROM 483930 TO 483932

At a minimum, the following items must be completed on a pre-numbered receipt.

- Date – the date the money was received
- Received from – Payee - the full name of the person paying the money (Address is optional – this field can be used to indicate if the payee is a student or parent.)
- Dollars – the actual amount collected in dollars and cents
- For – the reason for the payment (Note. This is essential to ensure that the correct campus, department, student organization, etc. receives credit for the funds.)
- How Paid – the type of funds received is essential to track cash and checks on the bank statement
- By – the signature (original – no stamps) of the person receiving the money

Onalaska ISD

Cash Management Procedures

Collection Procedures

Collected by Teachers

- ❑ Cash and checks collected by teachers for student field trips or fees shall be reported on an **Activity Account Daily Collections Report**. The **Activity Account Daily Collections Report** shall include the date received, amount received, student name, and purpose of funds collected.
 - ❑ If payments were received from students for items such as entry fees, tickets, etc., the name of the student and amount collected should be reported on the form.
 - ❑ For sales of items, such as candy, ice cream, or other small items, the item(s) sold and the amount collected should be reported on the form.
- ❑ By the end of each day, teachers shall submit the funds collected with a copy of the Activity Account Daily Collections Report to the Principal's Secretary.
- ❑ Both the teacher and Principal's Secretary shall count the funds to ensure that the amount is verified prior to the issuance of a receipt from the Principal's Secretary to the teacher.
- ❑ Teachers shall maintain a copy of the receipt received from the Principal's Secretary for their own records.

Collected by Activity Account Sponsors (Including Fundraising)

- ❑ Cash and checks collected by activity account sponsors for student trips, club fees and fundraising shall be reported on a receipt or **Activity Account Daily Collections Report**. The **Activity Account Daily Collections Report** shall include the date received, amount received, student name, and purpose of funds collected.
- ❑ Prior to collecting cash from fundraising activities, the sponsor shall have authorization to conduct a fundraiser by the Campus Principal on file with the Principal's Secretary.
- ❑ The activity account sponsor shall issue a receipt for all collections that exceed \$5.00 per payment. Payments less than \$5.00 shall be recorded on an **Activity Account Daily Collections Report**. The **Activity Account Daily Collections Report** shall include the date received, amount received, student name, and purpose of funds collected.
 - ❑ When a receipt book is used, it must be a bound, pre-numbered receipt book with triplicate copies shall be used. The original copy shall be given to the payee, the 2nd copy shall move with the money, and the third copy shall remain in the receiptbook for audit purposes.
- ❑ By the end of each day, activity account sponsors shall submit the funds collected with a copy of the receipt or **Activity Account Daily Collections Report** to the District Administrative Assistant. The receipts and/or **Activity Account Daily Collections Report** shall indicate the purpose of the funds, i.e. club fees, fundraising, etc.
- ❑ Both the activity account sponsor and District Administrative Assistant shall count the funds to ensure that the amount is verified prior to the issuance of a receipt from the District Administrative Assistant to the teacher.
- ❑ Activity account sponsors shall maintain a copy of the receipt received from the District Administrative Assistant for their own records.

Onalaska ISD

Cash Management Procedures

Collected by Athletic or Other Ticketed Events

- ❑ Cash and checks collected for Athletic or Other Ticketed Events [plays, concerts, dances, etc.) shall be reported on an **Athletic Gate Receipts Form, Ticketed Events Form**, or individual receipts, as appropriate for the event. The forms shall include the starting and ending ticket numbers for adults and students.
- ❑ The tickets taker shall complete the **Athletic Gate Receipts Form, Ticketed Events Form**, or individual receipts, as appropriate for the event and submit to the Principal's Secretary with the cash collected on the same day of the event, as appropriate.
- ❑ If the event is after hours, the ticket taker may submit the cash and appropriate form or receipts to the Principal for safe keeping until the next business day. The cash must be secured overnight in a locked safe or cabinet.
- ❑ Both the ticket taker and Athletic Director or Principal shall count the funds to ensure that the amount is verified at the time the funds are submitted.
- ❑ The AD/Principal or Sponsor shall forward the **Athletic Gate Receipts Form, Ticketed Events Form**, or individual receipts, as appropriate for the event and cash to the District Administrative Assistant for deposit.
- ❑ Athletics Gate and Concession Stand must submit a requisition for start-up cash on an annual basis. The amount remaining in the teal must be accounted for on each **Athletic Gate Receipts Form or Concession Stand Deposit**.

Collected by Principal's Secretary (Including Campus Fundraising)

- ❑ Cash and checks collected by the Principal's Secretary for student trips, club fees and fundraising shall be reported on a receipt or **Activity Account Daily Collections Report**. The **Activity Account Daily Collections Report** shall include the date received, amount received, student name, and purpose of funds collected.
- ❑ Collections by the Principal's Secretary may include:
 - ❑ Lost textbooks
 - ❑ Damage to campus supplies, equipment, facilities, etc.
 - ❑ Campus fundraisers
 - ❑ Parking Passes
 - ❑ Lost or damage to technology devices such as i-Pads, laptops, computers, etc.

Onalaska ISD

Cash Management Procedures

- ❑ By the end of each day, Principal's Secretary shall submit the funds collected with a copy of the receipt or **Activity Account Daily Collections Report** to the District Administrative Assistant. The receipts and/or **Activity Account Daily Collections Report** shall indicate the purpose of the funds, i.e. club fees, fundraising, etc.
- ❑ Both the activity account sponsor/teacher and Principal's Secretary shall count the funds to ensure that the amount is verified prior to the issuance of a receipt from the Principal's Secretary to the teacher.
- ❑ Activity account sponsors/teachers shall maintain a copy of the receipt received from the Principal's Secretary for their own records.
- ❑ A district-issued money bag shall be used to transfer the funds from the campus to the district office. The bag shall not be shipped to the Administration Building via Inner-Office mail. Only empty bags may be shipped via Inner-Office mail.

Collected by Food Service Department - Cashiers

- ❑ Cash and checks collected by a Food Service Department cashier may include the following:
 - ❑ Student payments for daily meals, a la carte purchases and pre-paid meal account funds
 - ❑ Adult payments from District staff for daily meals, a la carte sales and pre-paid meal account funds
 - ❑ Adult payments from non-employees for daily meals or a la carte purchases.
- ❑ The Food Service cashier(s) post all cash collections to the automated system, Systems Design.
- ❑ By the end of each day, the Food Service Department cashier shall count the cash collected in their drawer. The totals are reconciled with the **System Design Daily Summary Report** generated by the Cafeteria Manager. Each Campus Cafeteria Manager verifies the cash collections and approves the daily report for that campus. Any discrepancies or outages are reconciled or notated by Cafeteria Manager. Each Campus Cafeteria Manager prepares the daily deposit. The Food Service Director reviews the reconciled daily report along with the deposit and takes to the district's depository bank each day. After approval, the Food Service Director shall maintain the **System Design Daily Summary Reports** for auditing purposes.
- ❑ Deposits which cannot be made on the same day shall be stored in a food service department locked safe or cabinet until such time as the deposit can be made.
- ❑ A district-issued money bag shall be used to transfer the funds from the food service department to the bank.
- ❑ The Administrative Assistant shall maintain a copy of the deposit receipt received from the Director of Food Service.
- ❑ **The Food Service Department shall have an annual starting cash till in the amount of \$200 (combined for both schools).**

Onalaska ISD

Cash Management Procedures

Collected by Media Center Librarian

- ❑ Cash and checks collected by the Librarian may include the following:
 - ❑ Payments for library books, library fines and damages to library books.
 - ❑ Payments for lost or damaged kindles.
- ❑ The Librarian shall issue a receipt for all collections that exceed \$5.00 per payment. Payments less than \$5.00 shall be recorded on an **Activity Account Daily Collections Report**. The **Activity Account Daily Collections Report** shall include the date received, amount received, student name, and purpose of funds collected. The receipt issued may be from the library automation software provided that the date of the payment, payment amount, student name and purpose of the funds is included in the receipt.
 - ❑ If a receipt book is used, it must be a bound, pre-numbered receipt book with triplicate copies shall be used. The original copy shall be given to the payee, the 2nd copy shall move with the money, and the third copy shall remain in the receipt book for audit purposes.
- ❑ By the end of each day, the Librarian shall submit the funds collected with a copy of the **Activity Account Daily Collections Report** and/or single receipts to the Administrative Assistant.
- ❑ Deposits which cannot be made on the same day shall be stored in a campus safe until such time as the deposit can be made.
- ❑ A district-issued money bag shall be used to transfer the funds from the campus to the district office.
- ❑ The Librarian shall maintain a copy of the receipt received from the Administrative Assistant with the campus records.

Collected by Business Office

- ❑ Cash and checks collected by a Business Office employee may include the following:
 - ❑ Student payments (during the summer months) for lost textbooks, damages to property and other related collections
 - ❑ Staff reimbursements of travel funds
 - ❑ Employee payments for insurance or COBRA
 - ❑ Donations from external sources
 - ❑ Other miscellaneous checks from vendors
 - ❑ Deposits from a campus, food service department, or the media center

Onalaska ISD

Cash Management Procedures

- ❑ The Business Office shall issue a receipt for all collections that exceed \$5.00 per payment. Payments less than \$5.00 shall be recorded on an **Activity Account Daily Collections Report**. The **Activity Account Daily Collections Report** shall include the date received, amount received, student name, and purpose of funds collected.
 - ❑ If a receipt book is used, it must be a bound, pre-numbered receipt book with triplicate copies shall be used. The original copy shall be given to the payee, the 2nd copy shall move with the money, and the third copy shall remain in the receipt book for audit purposes.
- ❑ All checks shall be stamped upon receipt for endorsement purposes.
- ❑ By the end of each day, the Administrative Assistant shall prepare all funds for deposit to the District's depository bank.
- ❑ All funds shall be sealed in a secure money bag.
- ❑ Deposits which cannot be made on the same day shall be stored in the business office safe until such time as the deposit can be made.
- ❑ The bank deposit supporting documentation should be posted to the general ledger for bank reconciliation purposes.
- ❑ All supporting documents for the bank deposits should be forwarded to and maintained by the Business Office for audit purposes.

Posting of Deposits, Withdrawals and Transfers – Administrative Assistant

- ❑ Notices of checks which were not deposited due to "insufficient funds" shall be received by the Administrative Assistant who will then notify the proper Department Director, Campus Secretary or Sponsor. Each is responsible for the first attempt of insufficient funds.
- ❑ All cash transfers between cash and investment accounts shall be initiated by an investment officer and posted by the Administrative Assistant or Business Manager. Deposits from investment accounts shall be posted as cash receipts journals. Withdrawals from investment accounts shall be posted as general journal vouchers.

Onalaska ISD

Cash Management Procedures

- ❑ All other cash withdrawals from a bank account such as ACHs or wire transfers shall be initiated by the Business Manager and posted to the general ledger by the Administrative Assistant.
- ❑ All electronic deposits to the bank accounts, such as state aid or impact aid payments, shall be coded by the Business Manager and posted to the general ledger on a monthly basis by the Administrative Assistant. Clarifications, if needed, on the appropriate revenue codes shall be forwarded to the Business Manager.
- ❑ All recurring miscellaneous revenue, such as vending commissions, shall be forwarded to the Administrative Assistant for receipting and depositing purposes. The Administrative Assistant shall post the deposits to the general ledger. Clarifications, if needed, on the appropriate revenue codes shall be forwarded to the Business Manager.
- ❑ Any travel reimbursements to the district shall be submitted to the Administrative Assistant for receipting and depositing purposes. The Administrative Assistant shall post the deposits to the general ledger. Clarifications, if needed, on the appropriate revenue codes shall be forwarded to the Business Manager.

Monitoring Available Cash – Business Office

- ❑ The Superintendent's Executive Assistant shall maintain a **High Cash Balance Report** every month. The report shall reflect the highest cash balance during each month and the cash balance at the EOM.
 - ❑ The **High Cash Balance Report** (spreadsheet) shall be forwarded to the Business Manager by May 2nd and September 2nd for audit purposes.
 - ❑ The Business Manager shall verify that the district's deposited funds are fully collateralized at all times in accordance with state law.

Onalaska ISD



Dedicated to Excellence

Personnel Certification of Work Effort

Employee,

Program,

Position,

Budget Number,

Time Period, Beginning and ending

I hereby certify that I work 100% of my time in the

Signature of Employee

Date

Signature of Supervisor

Date

Certification of Work Effort must be Submitted Semi Annually for Federal Programs.
(August to December and January to May/june)

This workbook may be used to create the employee schedule and certification required from employees participating in the substitute system of time-and-effort reporting. Each participating employee must complete a schedule and certification, unless the certification is waived by Ed-Flex. The LEA may use this workbook, which includes all elements TEA auditors are required to check, or create its own employee schedule and certification forms. All the LEA's participating employees must use the same forms.

INSTRUCTIONS:

SCHEDULE

- 1 Open the Schedule worksheet.
- 2 Enter your name.
- 3 Enter your position title.
- 4 Enter the district and campus names.
- 5 Enter the certification period for the schedule you are entering.
- 6 Complete the program/fund table on the right side of the worksheet. For fields A-E, select the program name from the dropdown list. For programs not included on the list, typed the program name and fund code into fields F-G. You may enter up to seven program names into the program table. Field H corresponds to State/Local and cannot be changed.
- 7 Complete the boxes of the Monday-Friday schedule as follows:
 - Minutes: Select the number of minutes spent on the activity from the dropdown list, rounding up or down to nearest 15-minute increment.
 - Activity: Type a brief description of the activity performed.
 - Program: Using the dropdown list, select the letter in the program menu that corresponds to the program.You may enter up to 13 activities and one lunch break per day. If you take no lunch break, leave the field blank.
- 8 All other fields will automatically populate.
- 9 Verify that the program reference letters (A, B, C, etc.), program names, and total minutes are accurate.
- 10 Print the Schedule worksheet.

CERTIFICATE

- 11 Open the Certificate worksheet.
- 12 Using the total from your schedule, complete the Total Number of Hours Worked in the Week field.
- 13 Using the total from your schedule, enter the Total Number of Lunch Hours in the Week.
- 14 Enter the date that you signed the certificate.
- 15 Enter the name of your supervisor.
- 16 Enter the date that your supervisor signed the certificate.
- 17 All other fields will automatically populate.
- 18 Print the certificate worksheet.
- 19 You and your supervisor must sign the certificate.

SCHEDULE and CERTIFICATE

- 20 File the schedule and signed certificate for each participating employee.

Name of Employee	
Position Title	
District/Campus(s)	
Schedule for Certification Period	

Complete the fields above. In the program/fund table to the right, select programs from the dropdown lists in fields A-E. Programs not included on the dropdown list may be typed into fields F-G, with the corresponding fund code. Complete each box of the schedule below by selecting the duration of each activity from the dropdown list (in 15-minute increments); typing a brief description of the activity performed; and using the dropdown list to select the letter that corresponds to the program as listed in the program table. If applicable, select the duration of lunch from the dropdown list for each day.

Program/Fund		Minutes	%
A	84.002 – Adult Education—Basic Grants to States - Fund Code 220	135	100%
B	84.287 – Twenty-First Century Community Learning Centers - Fund Code 265	0	0%
C	84.027 – Special Education—Grants to States (IDEA, Part B) - Fund Code 224	0	0%
D		0	0%
E		0	0%
F		0	0%
G		0	0%
H	State/Local (Fund Code 199 or 420)	0	0%
TOTAL MINUTES/TOTAL PERCENTAGE OF TIME:		135	100%

	Monday	Tuesday	Wednesday	Thursday	Friday
Minutes:	15	15	30	15	60
Activity:	Consult w/staff regarding Title I	Consult w/staff regarding Title I	Consult w/staff regarding Title I	Consult w/staff regarding Title I	Consult w/staff regarding Title I
Program:	A	A	A	A	A
Minutes:					
Activity:					
Program:					
Minutes:					
Activity:					
Program:					
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Activity:					
Program:					
Minutes:					
Activity:	Lunch Break	Lunch Break	Lunch Break	Lunch Break	Lunch Break

Division of Grants Administration
2015-2016 Substitute System of Time-and-Effort Certificate
For Employees Supported by Multiple Cost Objectives

Most fields on this certificate are autofilled with data from the Substitute System of Time-and-Effort Schedule (on the Schedule tab of this workbook). However, you must manually complete two fields: Total Number of Hours Worked in the Week and the Total Number of Lunch Hours in the Week. The figure you enter for Total Number of Hours Worked in the Week must be consistent with the autofilled figure for Total Number of Minutes Worked in the Week. Both you and your supervisor must sign and date the certificate.

Each participating employee must complete this certificate based on his or her established schedule.

Name of Employee _____ **Schedule for Certification Period** _____

Position Title _____ **District/Campus(s)** _____

Total Number of Hours Worked in the Week: **Total Number of Minutes Worked in the Week:** **135**

Total Number of Lunch Hours in the Week: **Total Number of Lunch Minutes in the Week:** **-**

Total Hours: 0.00 x 60 = 0 (a) Total Minutes: 135 (b)

Program/Fund		# of Minutes Worked in Week	Distribution of Time (%)
A	84.002 – Adult Education—Basic Grants to States - Fund Code 220	135	100%
B	84.287 – Twenty-First Century Community Learning Centers - Fund Code 265	0	0%
C	84.027 – Special Education—Grants to States (IDEA, Part B) - Fund Code 224	0	0%
D	-	0	0%
E	-	0	0%
F	-	0	0%
G	-	0	0%
H	State/Local (Fund Code 199 or 420)	0	0%
TOTAL MINUTES/TOTAL PERCENTAGE OF TIME:		135	100%

NOTE: If an employee's established schedule changes by 10% or more, the employee must submit an updated certification.

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the certification period.

Signature of Employee _____ **Date**

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the certification period.

Name of Supervisor

Signature of Supervisor _____ **Date**

CONFLICT OF INTEREST QUESTIONNAIRE

FORM CIQ

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

OFFICE USE ONLY

Date Received

1 Name of vendor who has a business relationship with local governmental entity.

2 Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

3 Name of local government officer about whom the information is being disclosed.

Name of Officer

4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

Yes

No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

Yes

No

5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

7

Signature of vendor doing business with the governmental entity

Date

CONFLICT OF INTEREST QUESTIONNAIRE

For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;
or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

- (a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

- (a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

- (1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

- (2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

FORM CIS

(Instructions for completing and filing this form are provided on the next page.)

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This is the notice to the appropriate local governmental entity that the following local government officer has become aware of facts that require the officer to file this statement in accordance with Chapter 176, Local Government Code.

OFFICE USE ONLY

Date Received

1 Name of Local Government Officer

2 Office Held

3 Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code

4 Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.

5 List gifts accepted by the local government officer and any family member, if aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100 during the 12-month period described by Section 176.003(a)(2)(B).

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

Date Gift Accepted _____ Description of Gift _____

(attach additional forms as necessary)

6 AFFIDAVIT

I swear under penalty of perjury that the above statement is true and correct. I acknowledge that the disclosure applies to each family member (as defined by Section 176.001(2), Local Government Code) of this local government officer. I also acknowledge that this statement covers the 12-month period described by Section 176.003(a)(2)(B), Local Government Code.

Signature of Local Government Officer

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said _____, this the _____ day
of _____, 20_____, to certify which, witness my hand and seal of office.

Signature of officer administering oath

Printed name of officer administering oath

Title of officer administering oath

LOCAL GOVERNMENT OFFICER CONFLICTS DISCLOSURE STATEMENT

Section 176.003 of the Local Government Code requires certain local government officers to file this form. A "local government officer" is defined as a member of the governing body of a local governmental entity; a director, superintendent, administrator, president, or other person designated as the executive officer of a local governmental entity; or an agent of a local governmental entity who exercises discretion in the planning, recommending, selecting, or contracting of a vendor. This form is required to be filed with the records administrator of the local governmental entity not later than 5 p.m. on the seventh business day after the date on which the officer becomes aware of the facts that require the filing of this statement.

A local government officer commits an offense if the officer knowingly violates Section 176.003, Local Government Code. An offense under this section is a misdemeanor.

Refer to chapter 176 of the Local Government Code for detailed information regarding the requirement to file this form.

INSTRUCTIONS FOR COMPLETING THIS FORM

The following numbers correspond to the numbered boxes on the other side.

- 1. Name of Local Government Officer.** Enter the name of the local government officer filing this statement.
- 2. Office Held.** Enter the name of the office held by the local government officer filing this statement.
- 3. Name of vendor described by Sections 176.001(7) and 176.003(a), Local Government Code.** Enter the name of the vendor described by Section 176.001(7), Local Government Code, if the vendor: a) has an employment or other business relationship with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code; b) has given to the local government officer or a family member of the officer one or more gifts as described by Section 176.003(a)(2)(B), Local Government Code; or c) has a family relationship with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 4. Description of the nature and extent of each employment or other business relationship and each family relationship with vendor named in item 3.** Describe the nature and extent of the employment or other business relationship the vendor has with the local government officer or a family member of the officer as described by Section 176.003(a)(2)(A), Local Government Code, and each family relationship the vendor has with the local government officer as defined by Section 176.001(2-a), Local Government Code.
- 5. List gifts accepted, if the aggregate value of the gifts accepted from vendor named in item 3 exceeds \$100.** List gifts accepted during the 12-month period (described by Section 176.003(a)(2)(B), Local Government Code) by the local government officer or family member of the officer from the vendor named in item 3 that in the aggregate exceed \$100 in value.
- 6. Affidavit.** Signature of local government officer.

Local Government Code § 176.001(2-a): "Family relationship" means a relationship between a person and another person within the third degree by consanguinity or the second degree by affinity, as those terms are defined by Subchapter B, Chapter 573, Government Code.

Local Government Code § 176.003(a)(2)(A):

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

- (2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.