



# MISD

## Grants Management

### Table of Contents

#### Contents

---

Table of Contents .....	1
Preface .....	3
Staff Directory .....	4
Responsibilities of the Grant Management Department.....	4
Mansfield ISD Organization Chart.....	7
Grant Management Job Descriptions .....	7
Supplement Not Supplant Procedures .....	8
Time and Effort Requirements .....	11
2019-2020 Grants .....	11
State Programs – Allotments .....	13
<i>Gifted and Talented</i> .....	15
<i>Career and Technical Education (CATE)</i> .....	16
<i>Special Education</i> .....	16
<i>Compensatory Education (SCE)</i> .....	17
<i>Bilingual and ESL</i> .....	17
General Ledger Maintenance .....	18
Journal Entries .....	18
Data Entry and Validation .....	19
General Ledger Transaction (Minimum Data Required) .....	19
Data System Security & Access to Records.....	20

Assignment of Access and Passwords.....	20
Revoking Access .....	21
Business Staff Training .....	21
Expenditure Documentation – Charges to Payroll .....	22
Standards for financial management systems.....	25
Allowable costs .....	26
Period of availability of funds .....	27
Indirect Cost Rate .....	27
Matching or cost sharing .....	28
Program Income .....	32
Amendments and Changes. ....	34
Equipment. ....	36
Financial Reporting. ....	39
Record Retention.....	43
Resources.....	45
Appendix A .....	46
Appendix B.....	47
Appendix C.....	48

## Preface

---

This manual provides guidelines and procedures for budgeting and expending Federal and State Grant funds. It is a compilation of State and Federal laws and local policies and procedures that are to be used for processing all financial and budget related items. These guidelines and procedures are supplemental to current policies as outlined in the District Finance Manual.

The manual was prepared using input from the Texas Education Agency, finance office staff, other district personnel and the requirements in 2 CRF Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards & EDGAR . Although it is not all-inclusive and cannot address all situations, the manual does provide general information to assist with normal everyday financial transactions. All District personnel with financial duties are responsible for the contents.

Mansfield ISD's board policy regarding State and Federal Revenue Sources can be accessed at the following website address; [Mansfield ISD Board Policy CBB](#). *Name CBB (Legal)*

## Staff Directory

---

Name	Title	Email	Phone
Dr. Kimberley Cantu	Superintendent	<a href="mailto:KimberleyCantu@misdmail.org">KimberleyCantu@misdmail.org</a>	817-299-6302
Michele Trongaard	Associate Superintendent for Business and Finance	<a href="mailto:micheletrongaard@misdmail.org">micheletrongaard@misdmail.org</a>	817-299-6324
Monica Irvin	Director of Financial Services	<a href="mailto:MonicaIrvin@misdmail.org">MonicaIrvin@misdmail.org</a>	817-299-6311
Dr. Victoria Miles	Director of Federal Programs	<a href="mailto:victoriamiles@misdmail.org">victoriamiles@misdmail.org</a>	817-299-6358
Lesa Shocklee	Executive Director of Special Population	<a href="mailto:LesaShocklee@misdmail.org">LesaShocklee@misdmail.org</a>	817-299-4306
Christie Alfred	Chief Innovation Officer	<a href="mailto:christiealfred@misdmail.org">christiealfred@misdmail.org</a>	817-299-1676
Ed Harper	Director of Purchasing	<a href="mailto:edwardharper@misdmail.org">edwardharper@misdmail.org</a>	817-299-6093
Sefinat Onimago-Ishiaka	Special Revenue Accountant	<a href="mailto:SONimago-Ishiaka@misdmail.org">SONimago-Ishiaka@misdmail.org</a>	817-299-6387

## Responsibilities of the Grant Management Department

---

Grants Management is within the **business and finance department** under the direction of the **Associate Superintendent of Business and Finance**. It is responsible to the Superintendent, the Mansfield Independent School District (“the District”, “MISD”) Board of Trustees and to the granting agencies for the financial and regulatory administration of all state and federal financial assistance to the District.

Overall responsibility for submitting proposals and for executing and administering awards rests with the Superintendent. The District has adopted an institutional oversight model for state and federal financial assistance. The oversight model establishes lines of authority within the District related to financial transactions on government assistance received. There are three fundamental principles:

1. The director of the applicable federal program is the final approval authority for all grant activity prior to submission to the Superintendent.
2. Responsibility is defined as the authority to make a decision and be accountable for any outcomes associated with that decision.

3. Oversight is always distinct from the operating unit that makes the decisions.

The overall responsibilities of the Grants Management function include, but are not limited to:

- a) Reviewing all grant applications that have a financial reporting or compliance requirement prior to submission to TEA;
- b) Establishing, communicating and promoting policies and procedures consistent with federal, state, and local regulations;
- c) Providing assistance to directors as needed for the preparation of grant applications;
- d) Exercising budgetary control of grant funds;
- e) Providing overall financial support and monitoring: and
- f) Providing overall compliance monitoring to include;
  - Maintaining an adequate internal control structure to ensure compliance with applicable laws and regulations related to the state and federal regulations;
  - Coordinating formal agency audits or interim reviews of grants by federal or state agencies; and
  - Providing support and guidance to campus and central administrative offices for the effective administration and financial management of grants.

**Staff Responsibilities [List staff and duties related to grants]:**

**Director of Finance**– Reports directly to the Associate Superintendent of Business and Finance and is responsible for:

- Monitoring financial compliance of all state and federal grants
- Submitting all federal grant drawdowns
- Reporting unusual or irregular activities related to grants to the Associate Superintendent of Business and Finance
- Maintaining current knowledge of federal, state and District policies related to grants
- Providing central staff and campus training for federal and state grants, as appropriate

**Director of Federal Programs** – Reports directly to the Chief Innovation Officer and is responsible for:

- Submitting all Title federal grant applications
- Monitoring finance and compliance of all federal grants (ESSA)
- Reporting unusual or irregular activities related to grants to the Chief Innovation Officer
- Maintaining current knowledge of federal, state and District policies related to grants
- Providing central staff and campus training for federal and state grants, as appropriate
- Coordinating services with private schools as specified by the grant requirements

**Executive Director Special Population** – Reports directly to the Assistant Superintendent of Curriculum and Instruction and is responsible for:

- Submitting all Special Education federal grant applications
- Monitoring finance and compliance of Special Education grants
- Reporting unusual or irregular activities related to grants to the Assistant Superintendent of Curriculum and Instruction

- Maintaining current knowledge of federal, state and District policies related to grants
- Providing central staff and campus training for federal and state grants, as appropriate

**Chief Innovation Officer** – Reports directly to the Associate Superintendent of Curriculum and Instruction and is responsible for:

- Oversee Director of Federal Programs
- Submitting all **Career and Technical** federal grant applications
- Monitoring finance and compliance of **Career and Technical** grants
- Reporting unusual or irregular activities related to grants to the Associate Superintendent of Curriculum and Instruction
- Maintaining current knowledge of federal, state and district policies related to grants
- Providing central staff and campus training for federal and state grants, as appropriate

**Director of Purchasing**– Reports directly to the Associate Superintendent of Business and Finance and is responsible for:

- Administer procurement processes and contracts within budget and in compliance with established district criteria and state purchasing rules
- Analyze and award bids and/or proposals as authorized by the district purchasing policies and procedures and make recommendations for award to the School Board for their review and approval
- Research discrepancies of financial information and/or documentation
- Continually evaluate products and services offered by existing and prospective vendors. Counsel vendors as needed regarding district procurement policies and procedures, vendor performance requirements and product performance expectations

## Mansfield ISD Organization Chart

---

The District's Organization Chart can be found on its website at: [Mansfield ISD organization chart](#), as well as Appendix B

## Grant Management Job Descriptions

---

### Job Descriptions

Each employee must have a current job description on file. The immediate supervisor or manager is responsible for developing a complete and accurate job description for each employee under his or her supervision. The job description must describe the employee's job responsibilities. Job descriptions are found on the MISD website at: [Mansfield ISD Job descriptions](#). Also, see Appendix C

### Department Responsibilities

Duties	Staff Responsible
Review CIP and DIP for compliance	Director of Federal Programs
Conduct comprehensive needs assessment for district	DEIC Committee under the Associate Superintendent for Curriculum, Area Superintendents and Instruction with input from Principals
Develop plan from assessment, identified needs and prepare budget, staffing and program descriptions	DEIC Committee under the Associate Superintendent for Curriculum, Area Superintendents and Instruction with input from Principals
Compliance reporting	Director of Federal Programs
Training on budgeting, budget amendments, coding, time and effort, purchasing, purchasing cards, credit cards, split-funded salary allocations, contract monitoring (including debarred vendors), travel reimbursements and other employee reimbursements, and selected unallowable costs	Director of Finance/ Director of Business Services/Director of Purchasing/Director of Federal Programs
Approval of all purchases to ensure compliance with grant requirements, coding, allowability of costs, competitive procurement, correct pricing on bids and proposals, eligible vendors (not on debarred list) and alignment with identified needs, CIPs and DIPs	Principals/Director of Business Services/Director of Purchasing/Director of Federal Programs
Periodic reporting (cash drawdowns)	Director of Financial Services
Quarterly reporting and drawdowns	Director of Financial Services
Budget reporting to budget managers, campuses, and central administration	Director of Financial Services
Reconciliation of accounting records with expenditure reports to grantor agencies	Director of Financial Services
Annual review of code of ethics (34CFR Section 80.36), policies and administrative procedures for all of the above listed duties and responsibilities	Director of Financial Services/ Federal Director/ Director of Purchasing/Director of Business Services

## Supplement Not Supplant Procedures

---

Mansfield ISD has implemented guidelines to ensure compliance with the federal fiscal requirement of supplement, not supplant. The purpose of the procedures is to ensure that the level of state and local support for programs remains at least constant and is not replaced by federal funds. Federal funds are used to supplement (add to, enhance, to expand, or increase) the funds available from non-federal sources, and not to supplant (replace or take the place of) the existing non-federal funds.

1. Federal funds shall not be used to provide services that the district is required to provide under federal, state, or local laws/policies.
  - a. Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4th will not be funded from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
    - i. Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
  - b. Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
    - i. Documentation shall include Board minutes or local policy reflecting the staffing requirement and a report that reflects the staff units throughout the district mandated by the local minutes/policy and the excess units, if any.
  - c. Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.
    - i. Documentation shall include purchase orders for state required activities. The purchase orders shall reflect that non-federal funds were used to pay for the expenditures.
2. Procedures for determining that a school participating in a school-wide program is using federal funds available only to supplement the amount of funds that would, in the absence of NCLB federal funds, be available from non-federal sources for the school (including funds needed to provide services for children with disabilities and children with limited English proficiency). Note: In a Title I schoolwide program, a school is not required to provide supplemental services to identified children;
3. Procedures for determining supplement, not supplant when state or local funds are no longer available. Federal funds shall not be used to provide services that the district is required to make available under other Federal, State or local laws (Board Policy).
  - a. Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4th will not be funded from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
    - i. Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
  - b. Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
    - i. Documentation shall include the Board minutes or policy and a report that reflects the staff units throughout the district mandated by the minutes or policy and the excess units, if any.



- c. Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.
- 4. Procedures for determining that program-specific supplement, not supplant provisions are met.
- 5. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis by the appropriate director of the federal program.
- 6. TEA's Comparability Computation Report (CCR) should provide valuable information related to the level of state and local funding available at each Title I A participating and non-participating campus. All purchase orders with federal funds shall be reviewed by the applicable Director to ensure compliance with the supplement, not supplant provision. The final approver's signature and date is his/her representation that the grantee complied with local policy and procedure and state and/or federal law, rules and/or grant requirement, as applicable
- 7. **Procedures for determining supplement, not supplant when state or local funds are no longer available**
  - a. Federal funds shall not be used to provide staff that the district provided with non-federal funds in the prior year.
    - 1. Documentation may include a report that reflects the staff units throughout the district and the prior year and current year source of funding.
  - b. Federal funds shall not be used to pay for goods or services that the district provided with non-federal funds in the prior year.
- 8. 1. Documentation may include Budget Worksheets or other budget documents. **Procedures for determining that program-specific supplement, not supplant provisions are met.**
  - a. Title I, Part A - Schoolwide Programs (Fund 211)
    - 1. Title I, Part A federal funds shall be used only to supplement the amount of funds available from non-federal sources for the campus including funds needed to provide services that are required by law for children with disabilities and children with limited English proficiency. A schoolwide campus does not have to demonstrate that activities are supplemental. The school is not required to identify particular children or to provide supplemental services to identified children.
    - 2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.
  - b. IDEA B Formula (Fund 224)
    - 1. IDEA B Formula funds are to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub grants. (84.027) (U.S. Department of Education)
    - 2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

- c. IDEA B Preschool Formula (Fund 225)
  - 1. IDEA B Preschool Formula funds are to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)
  - 2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.
  
- d. National School Breakfast and Lunch Program (Fund 240)
  - 1. This fund is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).
  - 2. User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
  
- e. Vocational Education-Basic Grant (Fund 244)
  - 1. Vocational Education-Basic Grant funds are to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)
  - 2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.
  
- f. Title II, Part A – Teacher/Principal Training and Recruitment (Fund 255)
  - 1. Using Title II, Part A funds to meet any state mandate or local board policy would be considered a supplant. For example, if an LEA decides to use Title II, Part A funds to hire additional teachers to reduce class size in Grade 2, the state mandate of 22:1 must be met with state and/or local funds before additional teachers may be hired with Title II, Part A funds.
  - 2. Documentation may include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
  
- g. Title III, Part A – English Language Acquisition (Fund 263)
  - 1. Title III, Part A funds shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for limited English proficient children and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.
  - 2. Documentation may include a report that reflects the state and/or local funds used to provide Bilingual education or ESL services to students as required by state law and the federal funds used to provide additional services beyond the basic education program that is already provided.
  
- h. Title IV, Part A- Student Support and Academic Enrichment (Fund 289)
  - 1. Title IV funds are to be used to provide all students access to a well-rounded education; improve academic outcomes by maintaining safe and healthy

students and improve the use of technology to advance student academic achievement.

### **Time and Effort Requirements**

---

Time and effort certifications or time and effort logs are required from all grant funded District personnel. Time and effort forms are required to be completed at the end of each semester by any central administrative personnel that are grant funded. Campus personnel that are 100% grant funded are to complete a time and effort certification at the end of each semester.

All personnel that are split-funded must complete a time and effort certification semi-annually. The certifications and time and effort logs must be signed by the employee and their supervisor. All completed original forms are to be submitted to the human resources department in a timely manner. The payroll supervisor in conjunction with the director of financial services and the applicable federal director are responsible for reconciling time and effort to actual pay and making necessary adjustments.

Refer to Section *Compensation for personal services in 2 CFR § 200.430* for additional information pertaining to payroll charges.

### **2019-2020 Grants**

---

<b>Fund</b>	<b>FY</b>	<b>Beg. Date</b>	<b>End Date</b>	<b>Roll Forward</b>	<b>Program</b>	<b>Fed/ St/ Loc.</b>	<b>CFDA No.</b>	<b>Funding Agency</b>
211	20	07/01/19	09/30/20	Y	Title I Part A – Improving Basic Education/ School Improvement	F	84.010A	TEA
224	20	09/01/19	09/30/20	Y	IDEA-B, Formula	F	84.027A	TEA
225	20	09/01/19	08/31/20	Y	IDEA-B, Preschool	F	84.173A	TEA
240	20	07/01/19	09/30/20	Y	Student Nutrition Fund	F	10.555	TEA
242	20	07/01/19	08/31/20	Y	Student Nutrition Summer Feeding	F	10.559	TEA
244	20	08/01/19	09/30/20	Y	Carl Perkins, Career & Tech, Basic	F	84.048A	TEA
255	20	07/01/19	09/30/20	Y	Title II, Part A, Teacher/Principal Training and Recruiting	F	84.367A	TEA
263	20	07/01/19	09/30/20	Y	Title III, Part A, Limited English Proficiency	F	84.365A	TEA
272	20	09/01/19	08/31/20	Y	MAC	F	93.778	HHSC
281	20	09/01/19	08/31/20	Y	LEOSA-Law Enforcement	F	12.000	DOJ
282	20	09/01/19	08/31/20	Y	Air Force Jr ROTC	F	12.000	DOD
289	20	09/01/19	08/31/20	Y	Title VI, Part A Summer School LEP Program	F	84.369A	TEA

289	20	09/01/19	09/30/20	Y	Title IV, Part A, Student Support and Academic Enrichment	F	84.424A	TEA
385	20	09/01/19	08/31/20	Y	State Supp. Visually Impaired	S	N/A	ESC11
397	20	09/01/19	08/31/20	Y	Adv. Placement Incentive	S	N/A	TEA
410	20	09/01/19	08/31/20	Y	State Textbook Fund	S	N/A	TEA
427	20	09/01/19	08/31/20	Y	Read to Succeed	S	N/A	TEA
429	20	07/01/19	09/30/20		Miscellaneous Grants			Various
461	20	09/01/19	08/31/20	Y	Campus Activity Fund	L	N/A	Local
483	20	09/01/19	08/31/20	Y	M-Fund	L	N/A	Local
492	20	09/01/19	08/31/20	Y	Fall Education Foundation Grant	L	N/A	Local
493	20	09/01/19	08/31/20	Y	Spring Education Foundation Grant	L	N/A	Local
496	20	09/01/19	08/31/20	Y	Alternative PE	L	N/A	Local
497	20	09/01/19	08/31/20	Y	MISD Foundation Operations	L	N/A	Local
498	20	09/01/19	08/31/20	Y	Misc. Grants	L	N/A	Various

---

## 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. Obtained from TEA Summary of Finance *Statewide summary of Finances*, the current percentages and program intent code (PIC) are noted below by program:

1. Special Education	55%	PIC 23
2. Career & Technical Education	55%	PIC 22
3. State Compensatory Education (SCE)	54%	PIC 24-30 (except 25& 27)
4. Bilingual/ESL Education	55%	PIC 25
5. Early Education	100%	PIC 36
6. Dyslexia	100%	PIC 37
7. CCMR Outcomes Bonus	55%	PIC 38

During the budget process, the estimated state allotment shall be calculated by the Budget Coordinator 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(s) as noted below. These special program administrators shall be responsible for the programmatic compliance in their respective program(s). Programmatic compliance shall include, but not limited to: program eligibility, program design, instructional delivery, entry/exit procedures, professional development, and certification.

The finance department, specifically the, associate superintendent of business & finance, 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 director of budget shall verify that the proposed budget includes appropriations in each of the special programs of *no less* than the percentages stated above as required direct expenditures for each special program. [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 associate superintendent of business & finance 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 director of budget 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 College, Career and Military Readiness CCMR

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.

The campus principals shall prepare a staff FTEs report that is based on the campus 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 teacher 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 administrators shall also submit a staff FTE report for non-campus administrative staff. 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 human resources department no later than the deadline of September 1 of each fiscal year. The human resources department 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 special program administrators. [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 human resources department shall submit the staff FTEs to the director of payroll department for the purpose of updating the payroll 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 human resources department 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 with oversight responsibility to certify the gifted & talented special program data prior to submission to TEA shall be the Advanced Academics Coordinator.

### ***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 with oversight responsibility to certify the CTE special program data prior to submission to TEA shall be the Chief Innovation Officer.

### ***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 with oversight responsibility to certify the special education program data prior to submission to TEA shall be the Executive Director of Special Population.



## ***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 Student Nutrition shall provide the monthly counts of free and reduced lunch eligibility to the finance department, special revenue accountant, 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 principal 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 Federal Programs
- Superintendent or designee shall submit the DIP to board of trustees
- Associate superintendent of business & finance shall submit the DIP and CIPs through TEASE by the 150<sup>th</sup> day after the resubmission of PEIMS 02

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.

## ***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 with oversight responsibility to certify the bilingual and ESL special program data prior to submission to TEA shall be the Executive Director of Instruction.

---

### **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 special revenue accountant 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:

1. Cash and investment balances equal the respective bank or investment monthly statements
2. Aged purchase orders, receivables and payables
3. Verify that fund accounts are in balance
4. 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). An automated journal entries numbering system shall be utilized by the district. The special revenue accountant shall be authorized to create journal entries and the Director of Financial Services/another authorized personnel shall be authorized to approve and post the journal entry.

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.

School board reports and a detailed disbursements report for the previous month should be generated and forwarded to the associate superintendent of business & finance for board review. The financial reports and disbursement list shall not be approved by the school board.

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

1. Cash General Journal
2. General Journal
3. Check Payments & Check Register
4. Detail General Ledger
5. Summary General Ledger

The Director of Financial Services shall review the 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:

1. Date of the general ledger transaction – the date of the transaction should be within the posting month and within the posting fiscal year.
2. Account code(s) – the proper account code shall be used for all transactions
3. Journal [transaction] number – the number assigned should be automatically assigned in a sequential order. A log of the journal numbers utilized each fiscal year should be available in an automated form.
4. The credit and debit amounts – the total debits must match the total credits
5. 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.
6. Supporting document – supporting documentation shall be attached to the journal entry form for audit tracking purposes

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

1. Check date – the system-generated general ledger transaction should reflect the check date as part of the journal entry number
2. 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.

## **Data System Security & Access to Records**

---

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. Unless required by Federal, state, and local statute, the district is not required to permit public access to their records. The district shall make all grant-related records available for access to the federal granting agency and/or pass-through entity upon request.

All business office staff shall sign a confidentiality agreement on an annual basis. Among the most critical information is documentation related to employee's personally-identifiable information (PII) such as 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.

Unless notified otherwise by the federal granting agency, the district shall retain all financial and program records related to the grant award in accordance with the federal grant. Upon request from the federal granting agency, the district shall transfer the records to the requesting federal agency.

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.

## **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 supervisor and associate superintendent of business & finance. 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 director of budget 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 guidelines every fiscal year.

## **Business Staff Training**

---

Every staff member shall obtain 40 hours of professional development each year.

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

1. Account coding
2. Payroll and Human Resources Compliance Issues
3. PEIMS Data Reporting and Quality
4. GASB
5. Audit requirements
6. Legal changes, such as Purchasing
7. State and Federal Grants Management
8. Data system (software)
9. Travel Guidelines as stated in MISD business manual section 6

Additional training requests should be submitted to the immediate supervisor. 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, and finance roundtables for campus and department administrative and support staff, as appropriate. The associate superintendent of business & finance shall be responsible for developing the training calendar. Critical training areas shall include, but not be limited to:

1. Activity Account Management
2. Budget Development Process
3. Cash Management
4. State and Federal Grants Management

---

## Expenditure Documentation – Charges to Payroll

---

In accordance with 2 CFR § 200.430, all charges to payroll for grant-funded personnel must be based on one of the following:

1. Certification (except for programs covered under Ed-Flex, in which case an original signed and dated job description must be in the employee’s personnel file);
2. Time and effort records; or
3. Substitute system

This section also covers items related to using budget estimates, cost sharing, and job descriptions.

### 1. **CERTIFICATION:**

For example:

- a. Who work 100 percent in administrating programs that are part of consolidated administrative funds;
- b. Who work under a single grant program; or
- c. Who work under a single cost objective, including Title I, Part A schoolwide programs funded from eligible multiple funding sources.

These employees are not required to maintain time and effort records. However, each employee must certify in writing, at least semi-annually, that he/she worked solely on the program(s) for the period covered by the certification. The certification must be signed by the employee or by the supervisor having first-hand knowledge of the work performed and should reference the employee’s signed and dated job description maintained in their personnel file. Changes to the grant must be supported by these semi-annual certifications.

“Cost objective” means a function, organizational subdivision, contract, grant, or other activity for which cost data is needed and for which costs are incurred. A Title 1, Part A Schoolwide program funded from multiple funding sources is considered a “single cost objective”.

### 2. **JOB DESCRIPTON:** For employees;

- a. Who work 100 percent of their time in administrating programs that are part of LEA’s consolidated administrative funds;
- b. Who work under a single grant program; or
- c. Who work under a single cost objective, including Title 1, Part A school wide programs funded from eligible multiple funding sources.

These employees are required to maintain on file a signed and dated job description which clearly shows that the employee is assigned 100 percent to the program or single cost objective. The job description must be updated annually or when a function or activity is added to or deleted from an existing job description, must clearly identify the function

and activities performed by the employee for the applicable fund source(s) or cost objective, and must be maintained in the employee's personnel file.

3. **TIME AND EFFORT:** Split Funded Employees: For example

- a. Who do not work 100 percent in administrating programs that are part of LEA's consolidated administrative funds;
- b. Who work under multiple grant programs;  
or
- c. Who work under multiple cost objectives.

These employees are required to maintain time and effort records or to account for their time and effort records or to account for their time under a substitute system. (See number 4). 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. Changes to payroll must be adjusted at least quarterly to coincide with preparation and submittal of the quarterly expenditure report.

Examples:

- i. Employees who work partially on administering programs that are part of the LEA's consolidated administrative funds and partially from other funds must maintain time and effort or account for their time under a substitute system.
- ii. Employees who are paid partially on administering programs that are part of the LEA's consolidated administrative funds and partially from program funds must maintain time and effort or account for their time under a substitute system.
- iii. Employees who work a portion of their time as a Title I schoolwide project and a portion of the time in another activity must maintain time and effort or account for their time under a substitute system.

4. **SUBSTITUTE SYSTEM** in Lieu of Time and Effort Reports:

Substitute systems for allocating salaries and wages may be used in place of time and effort reports. Substitute systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee effort. Substitute systems which use sampling methods must meet acceptable statistical sampling standards. Refer to 2 CFR § 200.430 for detailed requirements.

Documentation of rationale and calculations for allocating salaries and wages must be maintained for audit purposes. It is recommended that a copy of a certified public accountants (CPA) approval of a substitute system be kept on file for documentation.

## **Using Budget Estimates as Support for Changes to Federal Grants:**

Budget estimates or other distributions determined before services are performed do not qualify as support for changes to federal grants. Budget estimates may be used for interim accounting purposes only provided that:

- a. The estimates are a reasonable approximation of the activity performed;
- b. Comparisons of actual costs based on time and effort reports to budgeted costs are made at least quarterly;  
and
- c. Budget estimates are revised at least quarterly to reflect any changes in circumstances.

If the quarterly comparison between budgeted and actual costs shows a difference of less than 10 percent, adjustments to changes to the grant may be made annually. The final costs charged to the grant and reported on the final expenditure report filed with the TEA must reflect the actual distribution of time reported by employees paid from grants.

NOTE: Monthly time and effort reports are still required when using budget estimates.

Refer to 2 CFR § 200.430 for more detailed information pertaining to charges to payroll under section entitled “Compensation for personnel services”.

Salaries and wages of employees used in meeting cost sharing or matching requirements must be supported with time and effort records in the same manner.

- **Job Descriptions**

A current job description for each employee, which delineates the program(s) or cost objectives under which the employee works, should be available for documentation to support changes to federal programs. For teachers and instructional aides, daily class schedules should provide adequate documentation. However, teachers and instructional aides must maintain on file a signed and dated job description, agreement or equivalent documentation identifying the function(s) and activities performed for fund sources before or after their normal work day. Job descriptions must be updated annually or when a function or activity is added to or deleted from an existing job description, must clearly identify the function and activities performed by the employee for the applicable fund source(s) or cost objective, and must be maintained in the employee’s personnel file.



## **Standards for financial management systems**

---

1. A district must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the district, as well as its sub grantees and cost-type contractors, must be sufficient to:
  - a. Permit preparation of reports required by this part and the statutes authorizing the grant,  
and
  - b. Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.
  
2. The financial management systems of other grantees and sub grantees must meet the following standards:
  - a. Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or sub grant.
  
  - b. Accounting records. Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or sub grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
  
  - c. Internal control. Effective control and accountability must be maintained for all grant and sub grant cash, real and personal property, and other assets. Grantees and sub grantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
  
  - d. Budget control. Actual expenditures or outlays must be compared with budgeted amounts for each grant or sub grant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or sub grant agreement. If unit cost data are required, estimates based on available documentation will be accepted whenever possible.
  
  - e. Allowable cost. Applicable 2 CFR § 200.302(b)(7) and EDGAR principles, agency program regulations, and the terms of grant and sub grant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.
  
  - f. Source documentation. Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance

records, contract and sub grant award documents, etc. **Original signed documents must be submitted.**

- g. Cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and sub grantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on sub grantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency. Pursuant to the provisions of 2 CFR § 200.302(b)(6) and 200.305, when advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Grantees must monitor cash drawdowns by their sub grantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees.
3. An awarding agency may review the adequacy of the financial management system of any applicant for financial assistance as part of a pre-award review or at any time subsequent to award.

---

### Allowable costs

---

1. Limitation on use of funds. Grant funds may be used only for:
  - a. The allowable costs of the grantees, sub grantees and cost-3<sup>rd</sup>) type contractors, including allowable costs in the form of payments to fixed-price contractors; and
  - b. Reasonable fees or profit to cost-type contractors but not any fee or profit (or other increment above allowable costs) to the grantee or sub grantee.
2. For each kind of organization, there is a set of Federal principles for determining allowable costs. The cost principles in Title 2 CFR§ 200.302(b)(7) and EDGAR should be applied to federal grants.
3. District personnel responsible for spending federal grant funds and for determining allowability should understand the cost principles in Title 2 CFR§ 200 Subpart E- Cost Principles. District employees are required to follow these rules when charging expenditures to federal grants. Personnel's should review the purchasing decision tree before making purchases. Refer to Appendix A
4. Refer to Mansfield ISD's Business and Financial Services Manual, Section 6-employee/student travel and travel reimbursement form (grant and no-grant funded) travel costs per 2 CFR§ 200.474 should be applied for travel reimbursements. Link-[Mansfield ISD Business Procedures Manual Section 6 Travel.pdf](#)

---

### Period of availability of funds

---

1. *General.* Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.
2. *Liquidation of obligations.* A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the annual Financial Status Report (SF-269). The Federal agency may extend this deadline at the request of the grantee.

---

### Indirect Cost Rate

---

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. Refer to [TEA Indirect Cost Handbook.pdf](#)

The district has applied for an indirect cost rate with TEA. Indirect cost rates must be requested by districts every year, and then calculated by TEA every year. Hence, the district shall apply for an indirect cost rate annually through the federal granting agency or pass-through entity (TEA) in accordance with the current regulations. The special revenue accountant shall complete and submit indirect cost rate proposal by the established deadline as specified by the pass-through entity (TEA) on the Indirect Cost webpage at: [TEA Indirect Cost Rates Process and Workbook 2](#)

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, special revenue accountant, shall prepare a general ledger entry for the indirect costs to the finance general ledger.

---

## Matching or cost sharing

---

1. *Basic rule: Costs and contributions acceptable.* With the qualifications and exceptions listed in paragraph (b) of this section, a matching or cost sharing requirement may be satisfied by either or both of the following:
  - a. Allowable costs incurred by the grantee, sub grantee or a cost-type contractor under the assistance agreement. This includes allowable costs borne by non-Federal grants or by others cash donations from non-Federal third parties.
  - b. The value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirements applies.
  
2. *Qualifications and exceptions —*
  - a. *Costs borne by other Federal grant agreements.* Except as provided by federal statute, a cost sharing or matching requirement may not be met by costs borne by another federal grant. This prohibition does not apply to income earned by a grantee or sub grantee from a contract awarded under another federal grant.
  - b. *General revenue sharing.* For the purpose of this section, general revenue sharing funds distributed under 31 U.S.C. 6702 are not considered federal grant funds.
  - c. *Cost or contributions counted towards other federal costs-sharing requirements.* Neither costs nor the values of third party in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another federal grant agreement, a federal procurement contract, or any other award of federal funds.
  - d. *Costs financed by program income.* Costs financed by program income, as defined in §80.25, shall not count towards satisfying a cost sharing or matching requirement unless they are expressly permitted in the terms of the assistance agreement. (This use of general program income is described in §80.25(g).)
  - e. *Services or property financed by income earned by contractors.* Contractors under a grant may earn income from the activities carried out under the contract in addition to the amounts earned from the party awarding the contract. No costs of services or property supported by this income may count toward satisfying a cost sharing or matching requirement unless other provisions of the grant agreement expressly permit this kind of income to be used to meet the requirement.
  - f. *Records.* Costs and third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and sub grantee or cost-type contractors. These records must show how

the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

- g. *Special standards for third party in-kind contributions.*
  - i. Third party in-kind contributions count towards satisfying a cost sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs.
  - ii. Some third party in-kind contributions are goods and services that, if the grantee, sub grantee, or contractor receiving the contribution had to pay for them, the payments would have been an indirect costs. Costs sharing or matching credit for such contributions shall be given only if the grantee, sub grantee, or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions.
  - iii. (A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in:
    - 1. An increase in the services or property provided under the contract (without additional cost to the grantee or sub grantee) or
    - 2. A cost savings to the grantee or sub grantee.
  - iv. The values placed on third party in-kind contributions for cost sharing or matching purposes will conform to the rules in the succeeding sections of this part. If a third party in-kind contribution is a type not treated in those sections, the value placed upon it shall be fair and reasonable.

### 3. *Valuation of donated services* —

- a. *Volunteer services.* Unpaid services provided to a grantee or sub grantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or sub grantee's organization. If the grantee or sub grantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.
- b. *Employees of other organizations.* When an employer other than a grantee, sub grantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, paragraph (c) (1) of this section applies.

4. *Valuation of third party donated supplies and loaned equipment or space.*
  - a. If a third party donates supplies, then the contribution will be valued at the market value of the supplies at the time of donation.
  - b. If a third party donates the use of equipment or space in a building but retains title, then the contribution will be valued at the fair rental rate of the equipment or space.
5. *Valuation of third party donated equipment, buildings, and land.* If a third party donates equipment, buildings, or land, and title passes to a grantee or sub grantee, the treatment of the donated property will depend upon the purpose of the grant or sub grant, as follows:
  - a. *Awards for capital expenditures.* If the purpose of the grant or sub grant is to assist the grantee or sub grantee in the acquisition of property, the market value of that property at the time of donation may be counted as cost sharing or matching,
  - b. *Other awards.* If assisting in the acquisition of property is not the purpose of the grant or sub grant, paragraphs (e) (2) (i) and (ii) of this section apply:
    - i. If approval is obtained from the awarding agency, the market value at the time of donation of the donated equipment or buildings and the fair rental rate of the donated land may be counted as cost sharing or matching. In the case of a sub grant, the terms of the grant agreement may require that the approval be obtained from the Federal agency as well as the grantee. In all cases, the approval may be given only if a purchase of the equipment or rental of the land would be approved as an allowable direct cost. If any part of the donated property was acquired with federal funds, only the non-federal share of the property may be counted as cost-sharing or matching.
    - ii. If approval is not obtained under paragraph (e)(2)(i) of this section, no amount may be counted for donated land, and only depreciation or use allowances may be counted for donated equipment and buildings. The depreciation or use allowances for this property are not treated as third party in-kind contributions. Instead, they are treated as costs incurred by the grantee or sub grantee. They are computed and allocated (usually as indirect costs) in accordance with the cost principles specified in §80.22, in the same way as depreciation or use allowances for purchased equipment and buildings. The amount of depreciation or use allowances for donated equipment and buildings is based on the property's market value at the time it was donated.
6. *Valuation of grantee or sub grantee donated real property for construction/acquisition.* If a grantee or sub grantee donates real property for a construction or facilities acquisition project, the current market value of that property may be counted as cost sharing or

matching. If any part of the donated property was acquired with Federal funds, only the non-federal share of the property may be counted as cost sharing or matching.

7. *Appraisal of real property.* In some cases under paragraphs (d), (e) and (f) of this section, it will be necessary to establish the market value of land or a building or the fair rental rate of land or of space in a building. In these cases, the federal agency may require the market value or fair rental value be set by an independent appraiser, and that the value or rate be certified by the grantee. This requirement will also be imposed by the grantee on sub grantees.

## Program Income

---

1. *General.* Grantees are encouraged to earn income to defray program costs. Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated under a grant agreement, and from payments of principal and interest on loans made with grant funds. Except as otherwise provided in regulations of the federal agency, program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them.
2. *Definition of program income.* Program income means gross income received by the grantee or sub grantee directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period. “During the grant period” is the time between the effective date of the award and the ending date of the award reflected in the final financial report.
3. *Cost of generating program income.* If authorized by federal regulations or the grant agreement, costs incident to the generation of program income may be deducted from gross income to determine program income.
4. *Governmental revenues.* Taxes, special assessments, levies, fines, and other such revenues raised by a grantee or sub grantee are not program income unless the revenues are specifically identified in the grant agreement or federal agency regulations as program income.
5. *Royalties.* Income from royalties and license fees for copyrighted material, patents, and inventions developed by a grantee or sub grantee is program income only if the revenues are specifically identified in the grant agreement or federal agency regulations as program income. (See §80.34.)
6. *Property.* Proceeds from the sale of real property or equipment will be handled in accordance with the requirements of §§80.31 and 80.32.
7. *Use of program income.* Program income shall be deducted from outlays which may be both Federal and non-Federal as described below, unless the federal agency regulations or the grant agreement specify another alternative (or a combination of the alternatives). In specifying alternatives, the Federal agency may distinguish between income earned by the grantee and income earned by sub grantees and between the sources, kinds, or amounts of income. When federal agencies authorize the alternatives in paragraphs (g) (2) and (3) of this section, program income in excess of any limits stipulated shall also be deducted from outlays.
  - a. *Deduction.* Ordinarily program income shall be deducted from total allowable costs to determine the net allowable costs. Program income shall be used for current costs unless the Federal agency authorizes otherwise. Program income which the grantee



did not anticipate at the time of the award shall be used to reduce the federal agency and grantee contributions rather than to increase the funds committed to the project.

b. *Addition.* When authorized, program income may be added to the funds committed to the grant agreement by the federal agency and the grantee. The program income shall be used for the purposes and under the conditions of the grant agreement.

c. *Cost sharing or matching.* When authorized, program income may be used to meet the cost sharing or matching requirement of the grant agreement. The amount of the federal grant award remains the same.

d. *Income after the award period.* There are no federal requirements governing the disposition of program income earned after the end of the award period (i.e., until the ending date of the final financial report, see paragraph (a) of this section), unless the terms of the agreement or the federal agency regulations provide otherwise.

## Amendments and Changes.

---

1. General. Grantees and sub grantees are permitted to rebudget within the approved direct cost budget to meet unanticipated requirements and may make limited program changes to the approved project. However, unless waived by the awarding agency, certain types of post-award changes in budgets and projects shall require the prior written approval of the awarding agency.
2. Relation to cost principles. The applicable cost principles (see 80.22) contain requirements for prior approval of certain types of costs. Except where waived, those requirements apply to all grants and sub grants even if paragraphs (c) through (f) of this section do not.
3. Budget changes
  - a. Nonconstruction projects. Except as stated in other regulations or an award document, grantees or sub grantees shall obtain the prior approval of the awarding agency whenever any of the following changes is anticipated under a nonconstruction award:
    - i. Any revision which would result in the need for additional funding.
    - ii. Unless waived by the awarding agency, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget, whenever the awarding agency's share exceeds \$100,000.
    - iii. Transfer of funds allotted for training allowances (i.e., from direct payments to trainees to other expense categories).
  - b. Construction projects. Grantees and sub grantees shall obtain prior written approval for any budget revision which would result in the need for additional funds.
  - c. Combined construction and nonconstruction projects. When a grant or sub grant provides funding for both construction and nonconstruction activities, the grantee or sub grantee must obtain prior written approval from the awarding agency before making any fund or budget transfer from nonconstruction to construction or vice versa.
4. Programmatic changes. Grantees or sub grantees must obtain the prior approval of the awarding agency whenever any of the following actions is anticipated:
  - a. Any revision of the scope or objectives of the project (regardless of whether there is an associated budget revision requiring prior approval).

- b. Need to extend the period of availability of funds.
- c. Changes in key persons in cases where specified in an application or a grant award. In research projects, a change in the project director or principal investigator shall always require approval unless waived by the awarding agency.
- d. Under nonconstruction projects, contracting out, sub granting (if authorized by law) or otherwise obtaining the services of a third party to perform activities which are central to the purposes of the award.

This approval requirement is in addition to the approval requirements of 80.36 but does not apply to the procurement of equipment, supplies, and general support services.

- 5. Additional prior approval requirements. The awarding agency may not require prior approval for any budget revision which is not described in paragraph (c) of this section.
- 6. Requesting prior approval.
  - a. A request for prior approval of any budget revision will be in the same budget format the grantee used in its application and shall be accompanied by a narrative justification for the proposed revision.
  - b. A request for a prior approval under the applicable Federal cost principles (see 80.22) may be made by letter.
  - c. A request by a sub grantee for prior approval will be addressed in writing to the grantee. The grantee will promptly review such request and shall approve or disapprove the request in writing. A grantee will not approve any budget or project revision which is inconsistent with the purpose or terms and conditions of the Federal grant to the grantee.

If the revision, requested by the sub grantee would result in a change to the grantee's approved project which requires federal prior approval, the grantee will obtain the federal agency's approval before approving the sub grantee's request.

---

## Equipment.

---

1. Title. Subject to the obligations and conditions set forth in this section, title to equipment acquired under a grant or sub grant will vest upon acquisition in the grantee or sub grantee respectively.
2. States. A district will use, manage, and dispose of equipment acquired under a grant by the district in accordance with State laws and procedures.

Other grantees and sub grantees will follow paragraphs (c) through (e) of this section.

3. Use.
  - a. Equipment shall be used by the grantee or sub grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal agency.
  - b. The grantee or sub grantee shall also make equipment available for use on other projects or programs currently or previously supported by the federal government, providing such use will not interfere with the work on the projects or program for which it was originally acquired.

First preference for other use shall be given to other programs or projects supported by the awarding agency. User fees should be considered if appropriate.

- c. Notwithstanding the encouragement in 80.25(a) to earn program income, the grantee or sub grantee must not use equipment acquired with grant funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by federal statute.
    - d. When acquiring replacement equipment, the grantee or sub grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency.
4. Management requirements. In accordance with 2 CFR § 200.313(d)(1)(2), here are the procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:
  - a. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of federal

participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

- b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
  - c. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.
  - d. Adequate maintenance procedures must be developed to keep the property in good condition.
  - e. If the grantee or sub grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
5. Disposition. When original or replacement equipment acquired under a grant or sub grant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment will be made as follows:
- a. Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
  - b. Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.
  - c. In cases where a grantee or sub grantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or sub grantee to take excess and disposition actions.
6. Federal equipment. In the event a grantee or sub grantee is provided federally-owned equipment:
- a. Title will remain vested in the federal government.
  - b. Grantees or sub grantees will manage the equipment in accordance with federal agency rules and procedures, and submit an annual inventory listing.
  - c. When the equipment is no longer needed, the grantee or sub grantee will request disposition instructions from the federal agency.

7. Right to transfer title. The federal awarding agency may reserve the right to transfer title to the federal government or a third part named by the awarding agency when such a third party is otherwise eligible under existing statutes. Such transfers shall be subject to the following standards:
  - a. The property shall be identified in the grant or otherwise made known to the grantee in writing.
  - b. The federal awarding agency shall issue disposition instruction within 120 calendar days after the end of the federal support of the project for which it was acquired. If the federal awarding agency fails to issue disposition instructions within the 120 calendar-day period the grantee shall follow 80.32(e).
  - c. When title to equipment is transferred, the grantee shall be paid an amount calculated by applying the percentage of participation in the purchase to the current fair market value of the property.

---

## Financial Reporting.

---

### ***Financial Reporting***

The federal standards for financial management systems are found at 2 CFR § 200.302. The mandatory accounting requirements established by TEA in the [financial accountability system resources guide \(FASRGuide\)](#) conform to these federal financial management standards. Therefore, in accordance with federal regulations, the district's financial management system, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the award, is sufficient to permit.

Accountability is the paramount objective of financial reporting. Accurate, current, and complete disclosure of the financial results of each federal award or program is made in accordance with the financial reporting requirements set forth in 2 CFR § 200.327 - .328. The district collects and reports financial information with the frequency required in the terms and conditions of the award and monitors its activities under federal awards to assure compliance with applicable federal requirements.

### ***Accounting Records***

#### *1. General.*

- a. Except as provided in paragraphs (a) (2) and (5) of this section, grantees will use only the forms specified in paragraphs (a) through (e) of this section, and such supplementary or other forms as may from time to time be authorized by OMB, for:
  - i. Submitting financial reports to federal agencies, or
  - ii. Requesting advances or reimbursements when letters of credit are not used.
- b. Grantees need not apply the forms prescribed in this section in dealing with their sub grantees. However, grantees shall not impose more burdensome requirements on sub grantees.
- c. Grantees shall follow all applicable standard and supplemental federal agency instructions approved by the OMB to the extent required under the Paperwork Reduction Act of 1980 for use in connection with forms specified in paragraphs (b) through (e) of this section. Federal agencies may issue substantive supplementary instructions only with the approval of OMB. Federal agencies may shade out or instruct the grantee to disregard any line item that the federal agency finds unnecessary for its decision-making purposes.
- d. Grantees will not be required to submit more than the original and two copies of forms required under this part.
- e. Federal agencies may provide computer outputs to grantees to expedite or contribute to the accuracy of reporting. Federal agencies may accept the required information from grantees in machine usable format or computer printouts instead of prescribed forms.

- f. Federal agencies may waive any report required by this section if not needed.
- g. Federal agencies may extend the due date of any financial report upon receiving a justified request from a grantee.

2. *Financial Status Report*—

- a. *Form.* Grantees will use TEA's grant expenditure system (TEASE), to report the status of funds for all nonconstruction grants and for construction grants when required in accordance with § 80.41(e)(2)(iii).
- b. *Accounting basis.* Each grantee will report program outlays and program income on a cash or accrual basis as prescribed by the awarding agency. If the federal agency requires accrual information and the grantee's accounting records are not normally kept on the accrual basis, the grantee shall not be required to convert its accounting system but shall develop such accrual information through and analysis of the documentation on hand.
- c. *Frequency.* The federal agency may prescribe the frequency of the report for each project or program. However, the report will not be required more frequently than quarterly. If the federal agency does not specify the frequency of the report, it will be submitted annually. A final report will be required upon expiration or termination of grant support.
- d. *Due date.* When reports are required on a quarterly or semiannual basis, they will be due 30 days after the reporting period. When required on an annual basis, they will be due 90 days after the grant year. Final reports will be due 90 days after the expiration or termination of grant support.

3. *Federal Cash Transactions Report*—

- a. *Form.*
  - i. For grants paid by letter or credit, Treasury check advances or electronic transfer of funds, the grantee will submit the Standard Form 272, federal cash transactions report, and when necessary, its continuation sheet, Standard Form 272a, unless the terms of the award exempt the grantee from this requirement.
  - ii. These reports will be used by the federal agency to monitor cash advanced to grantees and to obtain disbursement or outlay information for each grant from grantees. The format of the report may be adapted as appropriate when reporting is to be accomplished with the assistance of automatic data processing equipment provided that the information to be submitted is not changed in substance.



- b. *Forecasts of Federal cash requirements.* Forecasts of federal cash requirements may be required in the “Remarks” section of the report.
  - c. *Cash in hands of sub grantees.* When considered necessary and feasible by the federal agency, grantees may be required to report the amount of cash advances in excess of three days’ needs in the hands of their sub grantees or contractors and to provide short narrative explanations of actions taken by the grantee to reduce the excess balances.
  - d. *Frequency and due date.* Grantees must submit the report no later than 15 working days following the end of each quarter. However, where an advance either by letter of credit or electronic transfer of funds is authorized at an annualized rate of one million dollars or more, the federal agency may require the report to be submitted within 15 working days following the end of each month.
4. *Request for advance or reimbursement—*
- a. *Advance payments.* Requests for Treasury check advance payments will be submitted on Standard Form 270, request for advance or reimbursement. (This form will not be used for drawdowns under a letter of credit, electronic funds transfer or when treasury check advance payments are made to the grantee automatically on a predetermined basis.)
  - b. *Reimbursements.* Requests for reimbursement under nonconstruction grants will also be submitted through TEA’s grant expenditure system (TEASE).
  - c. The frequency for submitting payment requests is treated in §80.41(b)(3).
5. *Outlay report and request for reimbursement for construction programs—*
- a. Grants that support construction activities paid by reimbursement method.
    - i. Requests for reimbursement under construction grants will be submitted on standard form 271, outlay report and request for reimbursement for construction programs. Federal agencies may, however, prescribe the request for advance or reimbursement form, specified in § 80.41(d), instead of this form.
    - ii. The frequency for submitting reimbursement requests is treated in § 80.41(b)(3).
  - b. Grants that support construction activities paid by letter of credit, electronic funds transfer or treasury check advance.

When a construction grant is paid by letter of credit, electronic funds transfer or Treasury check advances, the grantee will report its outlays to the federal agency using standard form 271, outlay report and request for reimbursement for construction programs. The federal agency will provide

any necessary special instruction. However, frequency and due date shall be governed by § 80.41(b)c. and d.

- i. When a construction grant is paid by treasury check advances based on periodic requests from the grantee, the advances will be requested on the form specified in § 80.41(d).
- ii. The Federal agency may substitute the financial status report specified in § 80.41(b) for the outlay report and request for reimbursement for construction programs.

---

## Record Retention

---

### **Retention and access requirements for records.**

#### *1. Applicability.*

- a. This section applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or sub grantees which are:
  - i. Required to be maintained by the terms of this part, program regulations or the grant agreement;
  - ii. Otherwise reasonably considered as pertinent to program regulations or the grant agreement; or
  - iii. Subject to local schedule GR and local schedule SD published by the library and archives commission in the section discussing record retention requirements.
- b. This section does not apply to records maintained by contractors or subcontractors. For a requirement to place a provision concerning records in certain kinds of contracts, see § 80.36(i)(10).

#### *2. Length of retention period.*

- a. Records Retention Requirements: 34 CFR 80.42 This section details the requirements for retaining grant records and providing access to them. Federal law requires that except as otherwise provided, records must be retained for three years after last (final) expenditure report is submitted (34 CFR 80.42(b)). TEA does provide otherwise; TEA's required records retention policy is described in the general provisions and assurances, Item O, which specifies a records retention period of five years. Except as otherwise provided, records must be retained for three years from the starting date specified in paragraph (c) of this section.
- b. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.
- c. To avoid duplicate recordkeeping, awarding agencies may make special arrangements with grantees and sub grantees to retain any records which are continuously needed for joint use. The awarding agency will request transfer of records to its custody when it determines that the records possess long-term retention value. When the records are transferred to or maintained by the federal agency, the three year retention requirement is not applicable to the grantee or sub grantee.

- d. A recipient that receives funds under a program subject to 20 U.S.C. 1232f (section 437 of the General Education Provisions Act) shall retain records for a minimum of three years after the starting date specified in paragraph (c) of this section.
3. *Starting date of retention period—*
- a. *General.* When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or sub grantee submits to the awarding agency its single or last expenditure report for that period. However, if grant support is continued or renewed quarterly, the retention period for each year's records starts on the day the grantee submits its expenditure report for the last quarter of the Federal fiscal year. In all other cases, the retention period starts on the day the grantee submits its final expenditure report. If an expenditure report has been waived, then the retention period starts on the day the report would have been due.
  - b. *Real property and equipment records.* The retention period for real property and equipment records starts from the date of the disposition or replacement or transfer at the direction of the awarding agency.
  - c. *Records for income transactions after grant or sub grant support.*
  - d. In some cases grantees must report income after the period of grant support. Where there is such a requirement, the retention period for the records pertaining to the earning of the income starts from the end of the grantee's fiscal year in which the income is earned.
  - e. *Indirect cost rate proposals, cost allocations plans, etc.*
  - f. This paragraph applies to the following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).
    - i. *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the federal government (or to the grantee) to form the basis for negotiation of the rate.

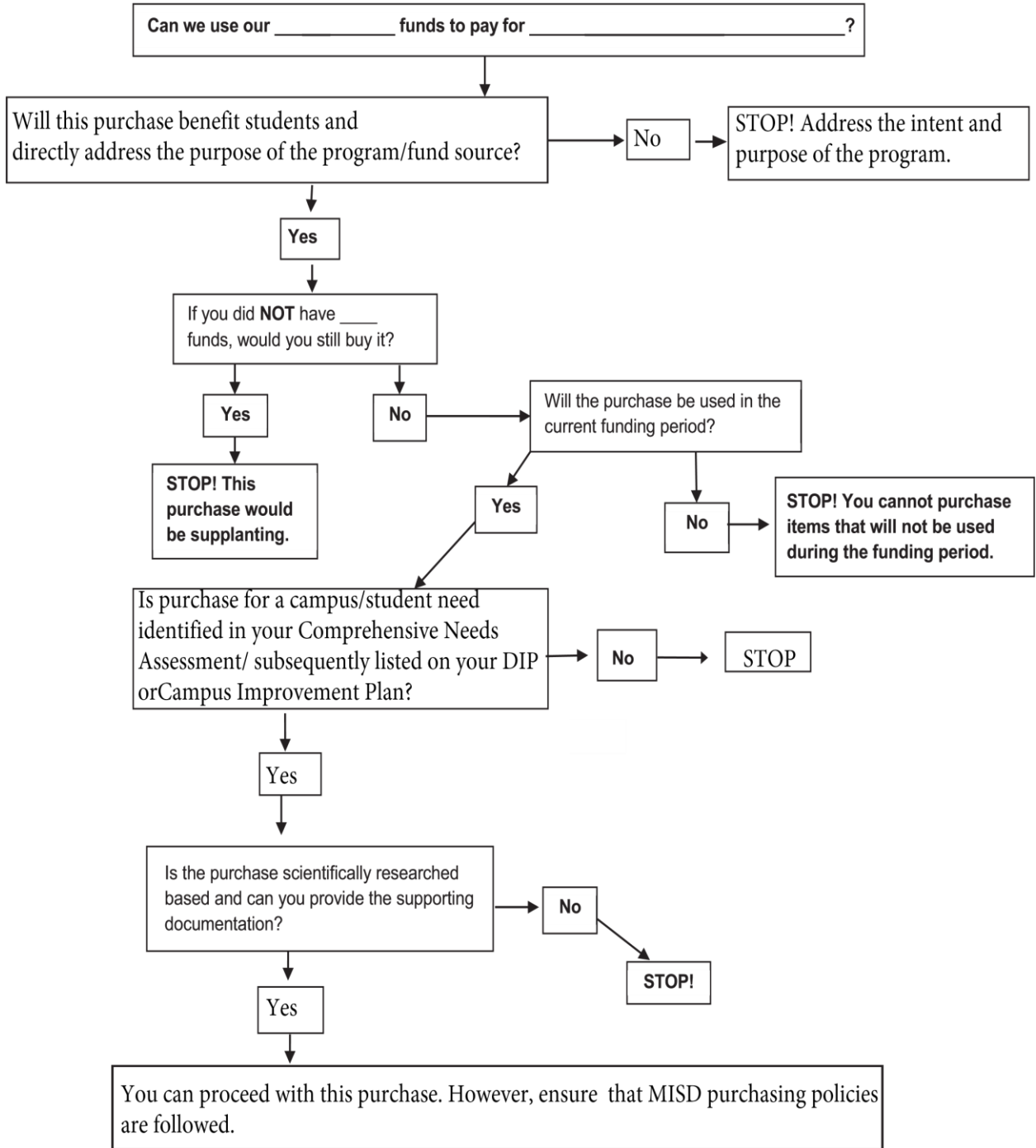
## Resources

---

- Electronic Code of Federal Regulations e-CFR  
[https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)
- Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations  
<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- Office of Management and Budget (Office of Federal Financial Management)  
<https://www.whitehouse.gov/omb/management/office-federal-financial-management/>
- Texas State Library and Archives Commission Retention on Grants 4.7.008  
<https://www.tsl.texas.gov/slr/rrs4>
- Texas Education Agency Grants  
[https://tea.texas.gov/Finance\\_and\\_Grants/Grants](https://tea.texas.gov/Finance_and_Grants/Grants)
- TEA Training and Other Resources  
[https://tea.texas.gov/Finance\\_and\\_Grants/Grants/Training\\_and\\_Other\\_Resources](https://tea.texas.gov/Finance_and_Grants/Grants/Training_and_Other_Resources)
- TEA Financial Accountability System Resource Guide  
[https://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Accountability/Financial\\_Accountability\\_System\\_Resource\\_Guide](https://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide)
- Mansfield ISD board policy manual  
<https://pol.tasb.org/Home/Index/1104>
- Mansfield ISD business and financial services manual  
<https://www.mansfieldisd.org/departments/business-services/forms-and-training/business-and-financial-services-manual>

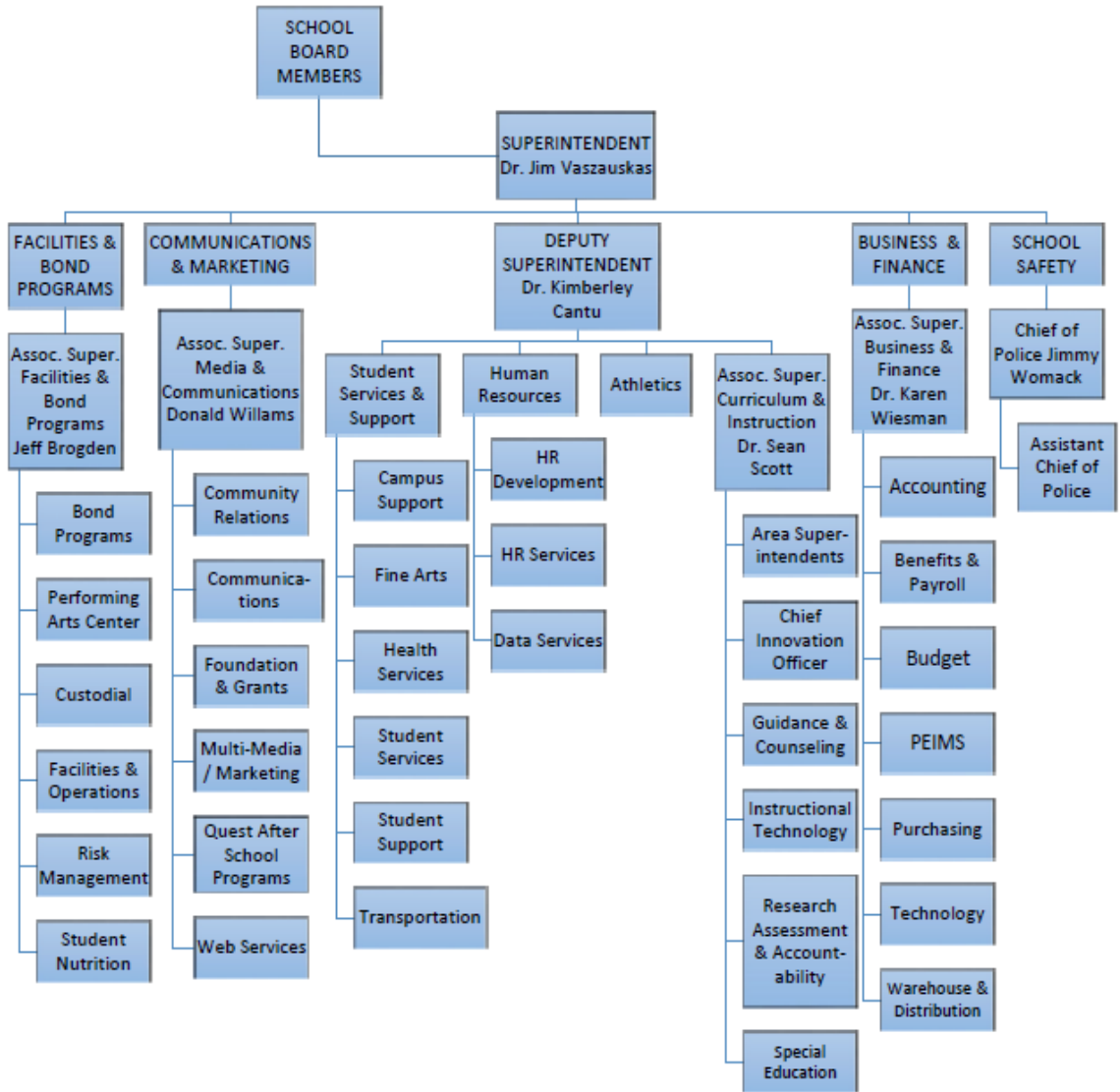
# Purchasing Decision Tree

Prior to making any purchases with Mansfield ISD Federal, State or Local funds: Use this flowchart as a guidance



## Appendix B

### MANSFIELD ISD ORGANIZATION CHART



## Appendix C

---



<b>Job Title:</b>	Director of Finance	<b>Wage/Hour Status:</b>	Exempt
<b>Reports to:</b>	Associate Superintendent of Business and Finance	<b>Pay Grade:</b>	Administrative Pay Scale 10
<b>Dept. /School:</b>	Administration Building	<b>Date Revised:</b>	12/12/2017

---

---

### Primary Purpose:

Provide managerial direction and coordination under board policy guidelines to several key district functions: investments and cash management, debt management, capital improvement management/planning, tax collection, internal auditing and controls, financial reporting, accounts receivable and payables and data processing requirements for non-instructional areas. Provide compilation of data on statistical and analysis of past and current years to prepare budgets and to justify fund expenditures. Perform other tasks and jobs assigned by Associate Superintendent of Business and Finance.

### Qualifications:

#### Education/Certification:

Bachelor's degree in accounting or related field from an accredited college or university; CPA and/or TASBO certification preferred.

#### Special Knowledge/Skills:

Advanced technical knowledge of Texas public school finance, budgeting and accounting systems  
Fiscal accountability to assure public funds are used legally and efficiently to support the mission of the district  
Excellent computer and data processing knowledge and skills for tracking financial information, including spreadsheets and databases, and ability to manipulate data to accurately report PEIMS Ability to successfully interact with students, professional employees, parents, and district patrons  
Effective verbal and writing communication skills for preparing and presenting reports  
Ability to maintain emotional control under stress  
Such additions or alternatives to the above qualifications as the Superintendent may find appropriate and acceptable

#### Experience:

At least five to eight years job related experience; and three years in a supervisory capacity preferred.

### Major Responsibilities and Duties:

1. Ensure that financial operations of the school district are supportive of the instructional goals of the district and the attainment of the campus performance objective (academic excellence indicators)
2. Provide for effective communication with staff, community and media, if needed
3. Work with district personnel in projecting building and facility needs, energy needs, capital equipment needs and other cost items for district and individual school improvements
4. Plan and conduct needs assessments for growth and improvement of the district business operations
5. Define job descriptions and job performance expectations of subordinate staff, evaluate job performance, conduct conferences, training sessions and/or improvement plans to ensure the best operation of the business area
6. Effectively develop staff and make sound recommendations relative to personnel evaluation, placement, transfer, retention and dismissal
7. Effectively lead, direct and manage operations including accounting, internal auditing and controls, financial reporting, accounts receivable and payable, capital improvement management/planning, and non-instructional data processing.



8. Implement the policies established by federal and state law, State Board of Education rule, and local policy in the area of business; compile, maintain and file all reports, records, and other documents required
9. Plan, direct and implement an internal audit program to ensure compliance with accountability standards, laws, regulations, policies; examine the effectiveness of the district's system of internal control; specifically,
  - a. review the reliability and integrity of financial and operating information and the means used to identify, measure, and classify such information
  - b. review departmental records, reports, documentation, and operating procedures to ensure compliance with federal and state law, State Board of Education rule, local board policy, and administrative procedures
  - c. review the means of safeguarding assets and verify the existence of such assets
  - d. serve as liaison for and coordinate activities of independent outside auditors and state agencies
  - e. perform field work in accordance with the audit process
  - f. develop and coordinate a continuing evaluation of the auditing function and implement changes based on the findings

**Supervisory Responsibilities:**

Supervise and evaluate the performance of assigned personnel: accounting

**Working Conditions:**

**Mental Demands/Physical Demands/Environmental Factors:**

Ability to communicate effectively (verbal and written); interpret policy, procedures, and data; coordinate district functions; maintain emotional control under stress; ability to complete assigned projects within a limited timeframe. Frequent district and occasional statewide travel; frequent prolonged and irregular hours.

*NOTE: The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities, duties, or skills that may be required.*



<b>Job Title:</b>	Director of Federal & State Programs & Title I Instructional Support	<b>Wage/Hour Status:</b>	Exempt, 226 Days
<b>Reports to:</b>	Chief Innovation Officer	<b>Pay Grade:</b>	Administrative Pay Scale 9
<b>Dept. /School:</b>	Curriculum & Instruction	<b>Date Revised:</b>	3/6/2019

---

---

**Primary Purpose:**

Coordinate the district's federal/special programs. Collaborate with district staff and outside personnel to formulate, develop, implement, and evaluate federal/special programs. Prepare grant proposals for the district. Assist administrators to develop, implement, monitor, and evaluate grant-funded programs. Partner with administration from eligible campuses to ensure the development and implementation of effective instructional programs. Coordinate TEA-required corrective action plans. Ensure district compliance with State and Federal law as it pertains to grant funding and accountability.

**Qualifications:**

**Education/Certification:**

Masters degree  
Mid-management Administrator Certification or Principal Certification Successful campus administrative experience required

**Special Knowledge/Skills:**

Ability to organize and coordinate district-wide program  
Ability to interpret data  
Strong organizational, communication, and interpersonal skills  
Familiarity with federal and special program rules and regulations  
Knowledge of effective instruction for students from poverty and at risk situations  
Knowledge of trends, processes, and ethics in grant writing  
Demonstrated skills in writing and editing  
Ability to analyze complex information and synthesize into readable and persuasive written material  
Ability to interpret and develop policy and procedures  
Ability to use personal computer and software to develop spreadsheets, databases, and do word processing  
Ability to use budget, personnel, and student management software  
Ability to meet established deadlines and pay extreme attention to detail  
Ability to work effectively with others  
Ability to support team/group decisions  
Ability to supervise assigned personnel  
Ability to answer phone and conduct own secretarial duties

**Experience:**

Three years' experience as a successful principal required. Two years' experience in program management and/or two years grant composition experience preferred. Experience with Skyward Financial, eGrants, Skyward Student Management, and/or AESOP preferred. Supervisory experience preferred.

**Major Responsibilities and Duties:**

**Program Management:**

1. Evaluate all federal legislation, projects, and programs for grant, entitlement, and allocation opportunities relevant to the needs of the district.
2. Inform superintendent or other administration of the effects of current and impending legislation.
3. Participate in the drafting of project proposals and reports, including the writing and development of program goals, objectives, and budget for federal/special funding of programs.
4. Prepare and submit standard applications for federal funds to Texas Education Agency (TEA).
5. Assist administration in the development of all requests for projects and programs requiring federal/special money.
6. Evaluate all requests for projects and programs requiring federal/special money.
7. Develop and coordinate a continuing evaluation of the federal/special programs and implement changes based on the findings.
8. Oversee the compensatory education program in coordination with other departments within the district (at risk, business and finance, human resources, and curriculum).
9. Provide professional development to improve program delivery and effectiveness.
10. Approve personnel funded by grants, ensure proper budget coding of salaries, and supervise collection of time and effort for federally funded positions. Write job descriptions for new positions.

**Consultation:**

11. Serve as liaison between school and other agencies on joint projects that are federally funded.
12. Partner with administration from eligible campuses to ensure the development and implementation of effective instructional programs.
13. Consult with administrators, counselors, teachers, community agencies, and other relevant individuals regarding federal/special programs. Provide for consistency with departments with other federal sources (SPED, CTE, and BE/ESL).
14. Serve as the DCIS (District Coordinator of School Improvement) to facilitate TEA-required corrective action plans. Submit TEA staging documents to the agency upon demand.
15. Assist campus administration in developing budgets and plans for federal/comp ed funds under their discretion.
16. Establish processes for ongoing consultations with participating private non-profit schools. Approve all contracts with third party vendors.

**Budget and Inventory:**

17. Solicit federal funds and participate in grant-writing activities to obtain funding for federal/special programs and services.
18. Monitor grant-funded programs and their expenditures to ensure compliance with regulations and guidelines.
19. Ensure that programs are cost effective and that federal/special programs are managed wisely.
20. Compile budget and cost estimates based on documented program needs for department budget and federal budgets.

21. Approve all purchase orders, transfers, and expenses of federal and comp ed dollars to ensure compliance with grant intent.
22. Monitor grant activity and address errors and problems as they arise.

**Grant Preparation:**

23. Write grant applications, cover correspondence, and other materials according to required format.
24. Prioritize tasks and meet all deadlines for preparation and submission of grant applications and grant-related reports.
25. Obtain information, data, and application forms necessary to fulfill grant requirements.
26. Review the Federal Register, Texas Register, professional journals, and other publications for the announcement of grants and other funding sources and disseminate to administrative staff.

**Technical Support:**

27. Review guidelines for eligibility requirements, disseminate information, and explain grant restrictions, regulations, priorities, and deadlines to administrators and staff.
28. Provide technical assistance and staff training in the drafting of project proposals and reports, including the writing and development of program goals and objectives, budget, and interpretation of specifications for grant funding.
29. Oversee the evaluation and monitoring of grant-funded programs.
30. Assist staff in maintaining data and writing periodic reports to comply with grant requirements.
31. Train campus leaders in how to conduct Comprehensive Needs Assessments and document the findings.
32. Develop templates and coordinate the process for writing District and Campus Improvement plans. Assist principals with writing campus plans in order to fulfill state requirements for the campus improvement process.
33. Train office staff on proper procedures for requesting purchases from federal grants.

**Policy, Reports, and Law**

34. Compile, maintain, and file all physical and computerized reports, records, and other documents required, including required financial reports to TEA.
35. Evaluate all Plan on a Page, Cadence of Accountability, and Plan Do Study Act documents to ensure state and federal compliance.
36. Comply with policies established by federal and state law, State Board of Education rule, and the local board policy.
37. Maintain master files on grants, including a database to track and report all grant activities within the district.
38. Assist with monitoring grant-funded programs and their expenditures to ensure compliance with regulations and guidelines.

39. Facilitate intervention meetings and corrective action as required by the State Performance Based Monitoring System (PBMAS) and data validation reviews.
40. Assist the business office with completing MAC financial reports and annual cost reports.

**Other:**

Other duties as assigned.

**Supervisory Responsibilities:**

None

**Equipment Used:**

Telephone, voice mail, computer, printer, fax, scanner, copier, and presentation systems

**Working Conditions:**

Mental Demands/Physical Demands/Environmental Factors:

Maintain emotional control under stress. Occasional prolonged and irregular hours. Prolonged computer use. Frequent in-district and in-region travel. Occasional in-state travel.

*NOTE: The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities, duties, or skills that may be required.*



**Job Title:** Chief Innovation Officer

**Wage/Hour:** Exempt/226 days

**Reports to:** Associate Superintendent for  
Curriculum, Instruction, and Accountability

**Pay Grade:** Administrative  
Pay Group 11

**Department:** Curriculum and Instruction

**Date Revised:** 09/11/2018

---

---

**Primary Purpose:**

Responsible for providing expertise and direction in the development and deployment of School Choice options district wide.

To support the office of the Associate Superintendent for Curriculum, Instruction, and Accountability by performing assigned duties.

**Qualifications:**

**Education/Certification:**

Master's degree in education administration or related field

**Experience:**

Five years administrative experience required

Three years' experience as a classroom teacher

Additional experience in instructional or administrative leadership roles preferred

**Special Knowledge/Skills:**

Thorough knowledge of effective professional development

Excellent communication, public relations, and interpersonal skills

Ability to evaluate instructional programs

Ability to manage budget and personnel

Extensive knowledge of curriculum, instruction, and assessment

Extensive knowledge of Texas Curriculum (TEKS) and state assessments

Working knowledge of federal and state code governing career and technology education

Knowledge of Memorandum of Understandings

Thorough understanding of the Instructional Materials Allotment policies and procedures

**Major Responsibilities and Duties:**

1. Plan, implement, and evaluate professional development programs to meet the needs of district personnel.
2. Perform a variety of research functions for the implementation of school choice and innovative instruction programs to benefit the district.
3. Provide strategic support to school leadership teams in developing and implementing annual goals that support the overall implementation of various School Choice models.
4. Develop and build relationships vital to the success of School Choice.
5. Assess innovative ideas or school models that will have a positive impact on student achievement.
6. Review School Choice proposals in close collaboration with the Superintendent and the senior leadership team.
7. Stay abreast of current education research (e.g. highly effective, innovative pedagogical approaches, school design trends, state and federal policies)
8. Serve as the primary point of contact to initiate and maintain partnerships with higher education entities.

9. Supervise Ben Barber Career Innovation Academy and Frontier High School.
10. Monitor career and technology certifications, endorsements, programs, partnerships and Project Lead-The-Way.
11. Manage Career Technology grants and local funds.
12. Oversee the Agriculture Science Specialist position and the growth of the Agriculture Science school choice pathway.
13. Plan the necessary resources and needs to support the accomplishment of district Instructional Materials Allotment (IMA).
14. Provide budget and district needs information to IMA committee.
15. Oversee the district Adult Education program.
16. Oversee Director of Federal Programs.
17. Actively support the efforts of others to achieve district goals.
18. Participate on special projects when necessary.

**Budget:**

19. Manage Career and Technology local CTE budget, federal funds and grants to ensure programs are cost effective and funds are managed prudently.
20. Manage Adult Education funds to ensure program is cost effective and funds are managed prudently.
21. Manage Curriculum and Instruction/Professional Development Budget.
22. Annually review Federal Programs budget with the Director of Federal programs.

**Community Relations:**

23. Establish and maintain working relationships with administrative staff from higher education partnerships.
24. Establish and maintain working relationships with community business and industry.

**Other Responsibilities:**

25. Other duties and special projects as assigned.

**Supervisory Responsibilities:**

26. Supervise and evaluate the performance of assigned principals and other assigned staff in the curriculum department.

**Working Conditions:**

Mental Demands/Physical Demands/Environmental Factors:

Frequent district wide and occasional statewide travel; occasional prolonged and irregular hours.

*NOTE: The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities, duties, or skills that may be required.*



<b>Job Title:</b>	Director of Purchasing	<b>Wage/Hour Status:</b>	Exempt
<b>Reports To:</b>	Associate Superintendent Business and Finance	<b>Pay Grade:</b>	Administrative Pay Scale 10
<b>Dept. /School:</b>	Purchasing Department	<b>Date Revised:</b>	12/13/2017

**Primary Purpose:**

Plan, organize and supervise the comprehensive purchasing functions for the District in compliance with mandated requirements; overseeing daily activities including major purchases associated with opening and expanding schools; responding to a range of inquiries regarding processes or bid status; negotiating terms and conditions with vendors and/or service providers and achieving departmental objectives and goals within the budget.

**Qualifications:**

**Education/Certification:**

Bachelor's degree (Business or accounting, preferred)

**Special Knowledge/Skills:**

Knowledge of competitive bidding statutes and purchasing procedures  
 Knowledge of auditing and accounting principles  
 Effective communication and interpersonal skills  
 Ability to use personal computer and software to develop spreadsheets, databases, and do word processing.

**Experience:**

Four years professional-level purchasing experience in a large organization, preferably a school district

**Major Responsibilities and Duties:**

**Purchasing:**

1. Administer procurement processes and contracts within established limits (e.g. prepare specifications, evaluate bids, recommend vendors, conduct meetings, etc.) for the purpose of securing items and/or services within budget and in compliance with established district criteria and state purchasing rules.
2. Analyze and award bids and/or proposals as authorized by the District purchasing policies and procedures and make recommendations for award to the School Board for their review and approval.
3. Through evaluation of competitive proposals, assist District staff in selecting the vendor most appropriate to meet their needs. Ensure selection is fair and legally defensible.  
 Monitor vendor and product performance to ensure they continually meet the highest standards, negotiating with vendors when appropriate and permitted by law.
4. Process purchasing related information (e.g. bid documents, tabulations, requisitions, product specifications, statements of work, performance terms, contracts, etc.) for the purpose of updating and distributing information, authorizing for action and/or complying with established practices.
5. Prepare a wide variety of written materials (e.g. specifications, contracts for services, bids, proposals, memos, letters, etc.) for the purpose of documenting activities, providing written references and conveying information.
6. Approve purchase orders and monitor all purchase requisitions to determine correctness of information, calculations, etc.
7. Coordinate with construction and operation personnel to open new schools, to expand or remodel existing schools/departments for the purpose of ensuring that furnishings, equipment, supplies, etc. are in place in accordance with construction timelines and within budget.



8. Develop and maintain excellent working relationships with all departments and internal and external constituencies through understanding their purpose and objectives. Promote and maintain the good name of the district while conducting business in an ethical and professional manner to ensure avoidance of all actual and potential conflicts of interest.
9. Research contracts, suppliers, equipment, new products, in order to analyze information to determine product and/or service needs.
10. Maintain a high level of knowledge relating to current technology, vendor competence and competitive market conditions as they relate to requirements of the District.
11. Continually evaluate products and services offered by existing and prospective vendors. Counsel vendors as needed regarding District procurement policies and procedures, vendor performance requirements and product performance expectations.
12. Research discrepancies of financial information and/or documentation (e.g. purchase orders, invoices, etc.) for the purpose of ensuring accuracy and adherence to established guidelines prior to processing for action.
13. Oversee and assist with Purchasing Department's web page.
14. Prepare, administer and manage departmental budget on annual basis. Analyze and identify future budgetary requirements.
15. Other duties as assigned.

**Supervisory Responsibilities:**

Supervise assigned staff (e.g. employee concerns/problems, directing work, training, disciplining, performance appraisals, etc.) for the purpose of ensuring work assignments are complete and within department objectives.

Provide continuous staff development opportunities to ensure staff possesses sufficient training and required skill levels to perform their assigned tasks in a proficient manner; ensure proficiency is maintained in current technologies. Promote and support ongoing teamwork within the department.

**Equipment Used:**

Personal computer, printer, fax machine, copier, and calculator.

**Working Conditions:**

**Mental Demands/Physical Demands/Environmental Factors:**

Repetitive hand motions; prolonged use of computer.

*NOTE: The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities, duties, or skills that may be required.*