



NEW CANEY ISD

A SHINING STAR *in* TEXAS EDUCATION

# State & Federal Grants Manual

2023-2024

Revised September 2023

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## General Information

New Caney ISD has established fiscal procedures that apply to all financial transactions regardless of the funding source. **Procedures that relate directly and/or indirectly to federal and state grant compliance are indicated with a †**. A separate section in this State and Federal Grants Manual will include specific procedures related to acquiring, expending, and managing grant funds.

In accordance with New Caney ISD Board of [Trustees Policy](#), [BP Local](#), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of New Caney ISD. These procedures shall constitute the administrative regulations of New Caney ISD and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures. The Superintendent, or designee, shall approve this State and Federal Grants Manual on an annual basis, or as appropriate, if federal, state or local changes in regulations or policy warrant immediate changes. Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent may sign a resolution adopting policies and procedures for administrative procedures.

Board Policies listed throughout the manual may be accessed here:

[NCISD Board Policy Manual](#)

## Finance Department Mission

***The Mission of the New Caney Independent School District Finance Department is to provide support to all District students, staff, parents, and the community and to ensure that all business operations are supportive of the instructional goals and objectives of New Caney ISD as we prepare our learning community for the REALITY of tomorrow.***

***The Finance Department's primary goal is to protect the assets of New Caney ISD and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.***

## Finance and Grant Management Department Staff

The Finance and Grant Management Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. Staff can be reached at 281-577-8600 with the extension number listed below.

The staff consists of:

Brandy Chelette	Executive Director of Finance	2020
Tammi Mills	Secretary to Executive Director of Finance	2021
Brandee Bass	Director of Federal/Special Programs	2050
Cypris Potts	Title I Coordinator	2054
Kelly Johnson	Homeless Liaison	2051
Brooke Lee	Title I Secretary	2052

Elizabeth Jackson	Director of Benefits & Employee Risk	2122
Merredith Hunt	Director of Budgets	2022
Vacant	Budget Accountant	2023
Amanda Garcia	Director of Accounting	2030
Debbie Ringo	Account Specialist	2033
Toni Bullock	Director of Purchasing	2201
Pamela Bridges	District Procurement Coordinator	2204
Sharon Roper	Purchasing Specialist	2203
Jennifer Galan	Purchasing Specialist	2202
Carlene Needham	Federal/State Program Revenue Spec.	2045
Katie Clary	Senior Accounts Payable Specialist A – L	2032
Gina Smithson	Accounts Payable Specialist M – Z	2029
Sonya Ray	Director of Payroll	2150
Rose Arias	Senior Payroll Specialist	2151
Amy Ringo	Activity Funds Specialist	2134
Pricilla Garcia	Payroll Specialist	2152
Lidia Guajardo	Payroll Specialist	2153
Christie Gates	Executive Director of Human Resources	2252
Nicole Land	Director of Human Resources	2100
Jennifer Wavra	Secretary to Executive Director of HR	2101
Kristian Vitales	Substitute Coordinator	2105
Brooke Lyles	Director of CATE	2343
Lori Waldrop	Director of Special Education	1071
Erika Gutierrez	Director of Multilingual/Title III/Migrant	2342
Janet Graczyk	Director of Counseling	2346

All Finance Department staff is expected to comply with the:

- **Code of Ethics and Standard Practices for Texas Educators - [Board Policy DH Local Exhibit](#)**
- **Board of Trustees Policy [CAA Local](#) regarding fraud,**
- **New Caney ISD Code of Conduct ([Employee Handbook](#)),**
- **New Caney ISD Acceptable Use Guidelines ([Employee Handbook](#))**
- 

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

# Organizational Chart \*Updated September 2023\*



## Procedures

New Caney ISD has put in place the following procedures for all department staff that deal directly with State and Federal grant funds. Training for new employees takes place immediately upon hiring. Oversight from supervisors for new employees in all departments is ongoing to assure procedures are followed.

### **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.

District Accountants and/or appropriate District Staff shall be responsible for monitoring the general ledger maintenance on a monthly basis. The general ledger shall be reviewed for accuracy in areas such as, but not limited to the following:

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

### **Journal Entries (†)**

All general ledger entries shall be in balance (debits shall equal credits). An electronic Journal Voucher form, in the financial system, shall be used to document all entries. All journal entries shall be numbered for tracking purposes. An automated numbering system shall be utilized by the district. The Executive Director of Finance, or designee, shall be authorized to create journal entries and shall be authorized to post journal entries to the general ledger.

All payroll general journals shall be interfaced to the finance system by the payroll department and the Director of Accounting and Budget. They shall also verify the accuracy of the postings. All payroll general journals must be posted to the finance general ledger no later than the actual pay date, with the exception of earnings that will be posted at months' end.

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.

All reports for audit purposes will be housed in the finance system.

The Executive Director of Finance, or designee, shall review a Summary General Ledger on a monthly basis to ensure the accuracy of fund accounting.



### **Data Entry and Validation (†)**

All data entry shall be from the appropriate source document(s). All data entry shall be validated (verified) with the source documents. A system of checks and balances 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.

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

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

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

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

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

### **End of Month Process - (†)**

Within 20 days after the end of the month, all end-of-month reports should be verified and the end-of-month process completed. The following steps will be completed in the End-of-Month process as listed below:

- Reconciliation of all bank accounts
- EOM Activities (Report Generation & Verification)
- Run EOM Federal Reports

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

## End of Fiscal Year Process - (†)

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. Within 45 days after the fiscal year, all end-of-fiscal year reports should be verified for audit purposes.

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

- **Reconcile all cash and investment accounts** – all cash and investment accounts shall match the corresponding bank or investment general ledger balances as of August 31<sup>st</sup>, as reflected on the respective monthly statement.
- **Reconcile all revenue accounts with amounts received and/or earned as of August 31<sup>st</sup>** – All measurable revenue should be posted to the general ledger. For example, all state aid earned as of the most recent Summary of Finance report from TEA shall be posted to the appropriate state revenue accounts.
- **Reconcile all grant revenue and expenditures** – the revenue and expenditures in every grant program (state and federal) should equal. The excess revenue if any should be reclassified to a payable to the granting agency, unless the excess revenue is an advance payment (deferred revenue). If expenditures exceed revenue, the amount due from the granting agency should be posted to the revenue account and accounts receivable accounts.
- **Reconcile the final amended budget** – verify that all budget amendments (at the functional level) have been posted to the general ledger. The sum of the original budget, plus all budget amendments during the fiscal year shall equal the final amended budget.
- **Reconcile and post all accounts receivables** – all funds due from other sources, as of August 31<sup>st</sup>, shall be posted to the general ledger. The receivables shall be measurable and expected to be received within 60 days after the end of the fiscal year in accordance with the district's accounting standards.
- **Reconcile and post all accounts payables** – all payables due to others (vendors especially), as of August 31<sup>st</sup>, shall be posted to the general ledger. The amounts due for all goods and/or services received as of August 31<sup>st</sup> are classified as accounts payable and paid during the next fiscal year. [Note. The accounts payable account (2110) in the prior fiscal year and the next fiscal year must be in balance.]
- **Reconcile all accrued wages and benefits as of August 31<sup>st</sup>** – All accrued wages and benefits shall be posted to the general ledger, especially for all wages earned in August but scheduled to be paid in the next fiscal year (after September 1<sup>st</sup>).
- **Reconcile all prepaid expenses as of August 31<sup>st</sup>** – All prepaid expenses shall be posted to the general ledger to object code 1410. A prepaid expense is typically one that represents a disbursement of funds (payment) for goods or services that will be received or utilized in the next fiscal year. For example, a maintenance agreement that has a term of January 1<sup>st</sup> through December 31<sup>st</sup> would have an expense for 6 months in the current fiscal and a prepaid expense of 6 months at the end of the fiscal year. [Note. The prepaid expenses should be cleared in the next fiscal year by posting the expense to the appropriate expense account code(s).]

- **Reconcile the fixed assets ledger with all fixed asset additions, deletions, or changes** – All assets (as defined in the [Fixed Asset Procedures](#)) acquired during the fiscal year shall be added to the fixed asset listing. All assets disposed of (sold or lost) shall be removed from the fixed asset listing.
- **Reconcile the fund balance as of August 31<sup>st</sup>** – All changes, reductions, additions, and/or designations [restricted, committed, assigned, etc.] of fund balance accounts shall be posted to the general ledger. All budgetary fund balance accounts (object code 3700) shall be posted to the appropriate fund balance account (typically object code 3600). [Note. Changes to the budgeted and committed fund balances should be supported by minutes of Board approval. The Superintendent, or designee, is authorized by the Board of Trustees to assign fund balances.]

### **Segregation of Duties (†)**

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

- **Endorsement of checks** – The same staff member shall not prepare **and** endorse accounts payable or payroll checks.
- **Bank reconciliations** – The same staff member shall not prepare cash disbursements, cash deposits, or other cash transactions that are not direct deposits into accounts **and** reconcile the district’s bank accounts.
- **Maintain non-cash accounting records** – Non-accountant staff members shall not prepare non-cash general ledger transactions **and** post the transactions to the general ledger.
- **Purchasing and Receiving functions** – The same staff member shall not serve as the final approver of a purchase order **and** verify receipt of the goods.
- **Contract Management** – The same staff member shall not approve a contract for goods or services **and** have sole approval authority to disburse the payment for the contracted goods or services.

### **Retention of Records - 2 CFR 200.336**

All financial records for the current fiscal year shall be retained for audit purposes in accordance with [New Caney ISD Local Records Retention Schedule \(CPC Local\)](#). Destruction of records, at the expiration of the records, shall also be in accordance with the district’s Local Records Retention Schedule and reflects that all statutes of limitations have been met for state and federal documents prior to destruction. [Note: The Destruction Schedule [list of all records destroyed] is a permanent document. Unless a record that has been destroyed is specifically listed on a Destruction Schedule, it is presumed to still exist.]

New Caney ISD shall maintain grant-related records in a combination of paper and electronic formats. The following records shall be maintained in paper format:

- Monthly signed expenditure reports

The following records shall be maintained in electronic format:

- Applications
- Amendments

- Compliance Reports
- Journal entries
- Budgets

In accordance with federal regulations, New Caney ISD shall maintain the grant-related records in an open and machine-readable format. Specifically, New Caney ISD shall use the following formats to store electronic data.

- Microsoft products such as Word, Excel, Access, Google docs, etc.
- Financial Management System, modules
- Laserfiche

The Records Custodian for the financial records of New Caney ISD is the Records Management Officer (RMO). All questions related to the retention, destruction, and/or addition of new record series shall be directed to the District's RMO.

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

Finance 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, New Caney ISD is not required to permit public access to their records. [\(CPC Legal\)](#) New Caney ISD shall make all grant-related records available for access to the federal granting agency and/or pass-through entity upon request.

All finance office staff shall adhere to their job description and district expectations regarding confidentiality. 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 HIPAA.

Unless notified otherwise by the federal granting agency, New Caney ISD 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, New Caney ISD shall transfer the records to the requesting federal agency.

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

Each staff member shall take appropriate steps to ensure that their respective computer system is managed in a controlled environment to prevent unauthorized access. At no time (including lunch breaks) shall a computer system be logged on to a financial data system while unattended by the respective staff member.

### **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. The Acceptable Use Guidelines policy is signed by all district employees.

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 workspace. 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 Director of Information Systems and the Executive Director of the employee in question. 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 Information Systems 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 violates the Responsible Use Guidelines. Each staff member shall sign an Acceptable Use Guidelines every fiscal year.

### **Finance Staff Training (†)**

Every staff member with financial responsibilities will be scheduled to attend at least one training and/or conference opportunity per year.

An annual training may include, but is not limited to, topics in the following areas:

- Account coding
- Payroll and Human Resources Compliance Issues
- PEIMS Data Reporting and Quality
- GASB
- Audit requirements
- Legal changes, such as Purchasing
- State and Federal Grants Management
- Data system (software)
- Travel Guidelines

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

seeks to meet the continuing education requirements for that specific certification or license.

Additional training requests should be submitted to their Executive Director. 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 Finance Department shall conduct annual trainings for campus and department administrative and support staff, as appropriate. The Executive Director of Finance shall be responsible for developing the training calendar. Critical training areas shall include, but not be limited to:

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

### **State and Federal Grant Management (†)**

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

- Division of Grants Administration
- Division of Federal Program Compliance
- Division of Compliance and Reporting
- Division of Special Monitoring
- Division of Federal Fiscal Monitoring
- Division of State Funding

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

### **Federal Regulations for Federal Grant Awards - (†)**

All federal grant funds are subject to the compliance with Administrative [EDGAR Materials and Resources](#) and Programmatic (NSLP, IDEA, etc.) regulations for each federal grant award. Title 34, Code of Federal Regulations (CFR), Parts 75-79, 81 to 86 and 97-99. For awards made prior to 12/26/2014, EDGAR Parts 74 and 80 still apply. For awards made on or after 12/26/2014, 2 CFR Part 200, which includes the substance formerly in parts 74 and 80, applies. For state-administered federal grants, TEA shall notify New Caney ISD on the Notice of Grant Award (NOGA) of the applicable administrative regulations. The State and Federal Grants Addendum contains guidance for pre-December 26, 2014 federal grant awards. The date of the award to New Caney ISD (or pass-through entity such as TEA) shall determine the appropriate regulations.



When the district's local policies and/or procedures conflict with the federal regulations, New Caney ISD shall comply with the more restrictive regulations shall be adhered to in all aspects of federal and state grants management.

Overview of the Education Department General Administrative Regulations (EDGAR) [EDGAR Materials and Resources](#), as amended on December 26, 2014, includes five (5) subparts under 2 CFR Part 200 of EDGAR as noted below:

- Subpart A – Acronyms and Definitions
- Subpart B – General Provisions
- Subpart C – Pre-award Requirements
- Subpart D – Post-award Requirements
- Subpart E – Cost Principles
- Subpart F – Audit Requirements
- Appendices – I through XI

The EDGAR in its entirety can be accessed at:  
[EDGAR Materials and Resources](#)

To ensure consistency with the EDGAR, New Caney ISD shall utilize the acronyms and definitions included in the EDGAR for general terms related to the management of federal grant funds. The [EDGAR Acronyms and Definitions](#) can be found in CFR 200.

Programmatic regulations for each of the district's federal grant awards are hyperlinked in the List of Grant Awards, on page 71, for easy access to the Fiscal Guidelines, Allowable Costs, and/or other programmatic regulations.

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

#### Finance Department

- Assisting the Grant Program Manager with budgeting grants funds. Preparing and posting the initial budget and all amendments to the general ledger.
- Assisting the Human Resources department with obtaining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related financial reports (monthly, quarterly and/or annual).
- Preparing all financial records for the annual financial audit and single audit, as appropriate.
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Adjusting the general ledger, as appropriate, after the Grant Program Manager's reconciliation of the time and effort reports, as appropriate if adjustments are necessary

- Managing the day-to-day cash needs for grant expenditures and drawing-down cash reimbursements, as appropriate
- Managing all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all financial records for the required length of time for audit purposes
- Managing all fixed assets and ensuring compliance with the inventory and disposition federal guidelines

#### Human Resources Department

- Assisting the Grant Program Manager with the recruitment and hiring of all grant-funded staff
- Ensuring that all grant-funded staff meet the Highly Effective/Qualified Staff federal guidelines, as appropriate (And, all state certification requirements)
- Ensuring that all grant-funded staff has a job description with the grant-related duties and funding source documented on the job description. (And, that all grant-funded staff sign a job description on an annual basis) Job descriptions may be signed electronically.
- Ensuring that all grant funded stipends have a job description that includes the duties related to the grant purpose and the grant funding source (Supplemental Pay Notice – Job description and Extra Duty Pay Scale)
- Preparing the Highly Effective/Qualified Staff Annual Report and conducting the required public notice or hearing, as appropriate to meet compliance standards.
- Maintaining audit-ready HR employee files for financial audit or single audit purposes, as appropriate
- Developing and maintaining all salary schedules to ensure consistency with local pay rates (Includes base salaries, stipends and extra-duty rates of pay)
- Assisting the Grant Program Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Assist with retaining all personnel records for the required length of time for audit purposes

#### Grant Program Management or Special Program Department

- Working cooperatively with the campus administrative staff to ensure that all grant activities are collaboratively planned, documented and appropriate to each campus.
- Providing supporting documentation for budgeted grants funds and submitting all grant amendments to the finance department to facilitate budget amendments.
- Assisting the Accounting and Human Resources department with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related programmatic (evaluation) reports (monthly, quarterly and/or annual).
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Receiving and monitoring the time and effort reports and extra duty pay reports, as appropriate, and submitting adjustments, if any, to the finance department



- Monitoring the spending thresholds throughout the grant period to ensure that the grant activities are being conducted systematically throughout the grant period
- Reviewing and approving all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all grant records for the required length of time for audit purposes and (7) years for TEA records
- Providing information to the Human Resources department regarding the number and type of grant-funded positions approved in the grant application by the granting authority
- Verifying with the HR department that all grant-funded staff meet the Highly Effective/Qualified Staff federal guidelines, as appropriate (And, all state certification requirements)
- Verifying with the HR department that all grant-funded staff have a job description with the grant-related duties funding source documented on the job description. (And, that all grant-funded staff sign a job description on an annual basis). Job descriptions may be signed electronically.
- Verifying with the HR department that the Highly Effective/Qualified Staff Annual Report and conducting the required public notice or hearing, as appropriate to meet compliance standards.
- Assisting the HR department with determining the position title, Role ID and other salary information for use in completing the grant application
- Prepare the public notice or comment hearing, as appropriate to meet compliance standards.
  - Public Notice may be made by newspaper, NCISD website main page, social media outlets (Facebook and Twitter).
  - Public Comment surveys and meeting dates will be posted on one or more of the formats: NCISD website main page, social media outlets (Facebook and Twitter)
  - Public Comment may also be part of an official Board meeting.

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

## **900 – State and Federal Programs/Grants (†)**

### **901 - State Programs – Allotments**

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

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

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

During the budget process, the estimated state allotment shall be calculated by the Director of Accounting and Budget 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, certification, Maintenance of Effort (MOE), Comparability applications, amendments and budgets.

▪ Special Education	Director of Special Education
▪ Career & Technical Education	Director of Career & Tech Education
▪ Gifted & Talented Education	CCMR Coordinator & Adv. Academics
▪ State Compensatory Education (SCE)	Director Federal/State Programs
▪ Bilingual/ESL Education	Director of Multilingual, EB & Migrant
▪ Dyslexia	Director of Special Programs
▪ Early Education	Director of Instruction and Curriculum
▪ College Career & Military Readiness	CCMR Coordinator & Adv. Academics

The above-named staff members 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. The finance department will assist as requested.

As part of the budget adoption process, these staff members 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.

Throughout the fiscal year and at the end of the fiscal year, the Executive Director of Finance, or designee, 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 Executive Director of Finance, or designee, 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 31 High School Allotment
- PIC 33 Special Ed Pre-K
- PIC 36 Early Education Allotment
- PIC 37 Dyslexia
- PIC 38 College, Career and Military Readiness
- PIC 43 Dyslexia for Special Education

If the “intent” of a 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 will the employee do? Determines the function code
- Where will the employee 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 programs may be charged to the special program PIC.

By September 20th, each school year, the Finance Department shall prepare a Staff FTEs report that is based on the campus Master Schedule. **Sample FTE Report in the Exhibit Section.** The Staff FTE report shall reflect the names of all staff, the position, and the assignment(s) by PIC code. For example, a teacher that teaches 4 special education classes and 4 career and technical education courses, should have .5 FTEs in PIC 23 and .5 FTEs in PIC 22. Note: The master schedule shall reflect the teaching assignment for all teachers and every course section shall reflect the “intent”, or population served code. The population served codes (**PEIMS Population Served Code Table 030 in Exhibit Section**) and program intent codes are correlated below:

- Population Served Code 04      PIC 21      Gifted & Talented
- Population Served Code 05      PIC 22      Career & Technical Education
- Population Served Code 06      PIC 23      Special Education
- Population Served Code 03      PIC 24      Accelerated Education  
(State Compensatory Education)
- Population Served Code 02      PIC 25      Bilingual Education
- Population Served Code 07      PIC 25      ESL Education
- Population Served Code 03      PIC 26      Non-Disciplinary Alternative  
Education Program
- Population Served Code 03      PIC 28      Disciplinary Alternative Education  
Program – Basic
- Population Served Code 03      PIC 29      Disciplinary Alternative Education  
Program – SCE Supplemental
- Population Served Code 03      PIC 30      Title I, Part A Schoolwide Activities  
related to SCE  
(Campuses with 40% or more  
educationally disadvantaged  
students)
- Population Served Code 01      PIC 36      Early Education Allotment
- Population Served Code 01      PIC 37      Dyslexia
- Population Served Code 01      PIC 38      College, Career, and Military  
Readiness
- Population Served Code 06      PIC 43      Dyslexia – Special Education

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).

The Staff FTEs reports shall be reviewed and verified electronically by the Grant Administrator no later than the deadline of September 30th of each fiscal year. The Director of Accounting and Budget shall verify the Staff FTEs and ensure that funds are budgeted in the appropriate payroll account codes. Budget changes and/or amendments, if any, shall be prepared by the Special Program Administrator. Note: The minimum spend percentages should 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 Director of Accounting and Budget shall update the payroll distribution record(s) of each district employee.

Campus Principals and Grant Program Managers shall be responsible to ensure that any changes to staff assignments are submitted to the Director of Accounting and Budget 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.

### **901.1 Gifted and Talented**

The New Caney ISD Gifted and Talented program shall adhere to state law, [Texas Education Code \(TEC\) 29.121 and TEC 42.156. Chapter 29](#) addressing the programmatic

guidelines related to eligibility, identification, and program services. [Chapter 42](#) addresses the funding weight(s) and allowable costs.

Specifically, New Caney ISD 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 Director of Advanced Academics.

### **901.2 Career and Technical Education (CATE)**

The New Caney ISD Career and Technical Education program shall adhere to [state law, Texas Education Code \(TEC\) 29.181 and TEC 42.154. Chapter 29](#) addressing the programmatic guidelines related to eligibility, identification, and program services. [Chapter 42](#) addresses the funding weight(s) and allowable costs.

Specifically, New Caney ISD 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 Director of CTE.

### **901.3 Special Education**

The New Caney ISD Special Education program shall adhere to state law, [Texas Education Code \(TEC\) 29.003 and TEC 42.151. Chapter 29](#) addressing the programmatic guidelines related to eligibility, identification, and program services. [Chapter 42](#) addresses the funding weight(s) and allowable costs.

Specifically, New Caney ISD 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 Director of Special Education.

#### **901.4 Compensatory Education (SCE)**

The New Caney ISD Compensatory Education program shall adhere to state law, [Texas Education Code \(TEC\) 29.081 and TEC 42152. Chapter 29](#) addressing 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 census blocks.

Specifically, New Caney ISD shall identify students eligible for the Compensatory Education program and serve the students in an appropriate manner to obtain state funds. There are fifteen (15) at risk indicators in state law. New Caney ISD has identified dyslexia as an additional at-risk indicator for students. SCE funds will be used to support supplemental teachers/services for dyslexia students on campuses that are in need of additional dyslexia services and have identified students. The registrar 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 6. New Caney ISD 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), New Caney ISD 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 6.2.3. The District’s submission dates shall be as noted below to ensure compliance with this critical requirement.

- **Campus Principals shall submit their final CIPs to the Director of Federal/State Programs by June 30<sup>th</sup>.**
- **Superintendent or DLAC designee shall submit the final DIP to the Director of Federal/State Programs by June 30<sup>th</sup>.**
- **The Director of Federal/State Programs shall submit the DIP and CIPs through TEASE by the date determined from the 150 days after the last day permissible to send data for the PEIMS data FINAL Midyear resubmission (Usually early to mid-July)**

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 6 State Compensatory Education](#).

#### **901.5 Bilingual and ESL**

The New Caney ISD Bilingual and ESL program shall adhere to [state law, Texas Education Code \(TEC\) 29.053 and TEC 42.153. Chapter 29](#) addressing the programmatic



guidelines related to eligibility, identification, and program services. [Chapter 42](#) addresses the funding weight(s) and allowable costs.

Specifically, New Caney ISD 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 Director of Director of Multilingual/Emergent Bilingual/Migrant.

## **902 Federal Grants**

Acronyms and definitions related to federal grant management are listed in the EDGAR, Subpart A, 200.1 through 200.99 and may be accessed at:

[www.ecfr.gov](http://www.ecfr.gov)

These acronyms and definitions are used throughout this manual. One of the most critical definitions is that of a “non-federal entity”. When this definition is used it refers to the “school district”, as a recipient of a federal grant award.

### **General Provisions:**

New Caney ISD shall comply with all General Provisions of EDGAR (Subpart B). Specific areas of compliance are noted below:

1. New Caney ISD has established a conflict of interest policy ([DBD Local](#)) ([DBD Exhibit](#)) for all federal grant awards and shall disclose in writing any potential conflict of interest to the granting agency. (New Caney ISD will implement and align this policy with USDE policy once it is received.) The same conflict of interest questionnaire that is used for other district functions shall be utilized for compliance with this provision. The [Local Government Officer Conflicts Disclosure Statement](#) shall be completed by all district staff involved in federal grant awards: Superintendent, Finance Department, Human Resources, Grant Program Manager, and all other personnel with grant related responsibilities. Conflicts of interest, if any are reported, shall be posted on the district’s website and reported to the granting agency. The Director of Purchasing shall be responsible for overseeing and collecting the conflict of interest questionnaires.
2. New Caney ISD shall comply with all additional conflict of interest requirements required by the federal granting agency and/or the pass-through entity (TEA).
3. New Caney ISD shall disclose in writing to the granting agency and/or pass-through entities any violations of federal criminal law including fraud, bribery or gratuity violations affecting a federal grant award. Upon detection of any fraud, abuse or waste with federal grant funds, New Caney ISD shall promptly notify the proper legal authorities and pursue appropriate criminal and/or civil actions. In addition, New Caney ISD shall report to the granting agency and pass-through entity, the extent of the fraud or violations. In addition, New Caney ISD shall

reclassify fraudulent expenditures made with federal grant awards to local district funds, i.e. the General Fund. All employees shall be responsible for overseeing, reporting and documenting any fraud, abuse or waste of federal grant funds.

All NCISD employees are prohibited from soliciting gifts or tokens from vendors or other parties who are affected by (or have an interest in) a federal grant award.

In addition, all NCISD employees are prohibited from accepting unsolicited gifts or tokens from vendors or other parties who are affected by (or have an interest in) a federal grant award that exceeds a nominal aggregate value of \$100. The unsolicited gifts or tokens may not include the following:

- Items prohibited at a public elementary and secondary schools such as drugs, tobacco or alcohol products

NCISD employees who violate this administrative directive shall be subject to disciplinary action, up to and including termination of employment with the district. Violations that exceed the federal Conflict of Interest thresholds shall be reported to the federal granting agency and/or pass-through entity by the Director of Purchasing.

### **Pre-Federal Award Requirements:**

The federal awarding agency and pass-through entities are required to evaluate the risk of New Caney ISD in respect to financial stability, quality of management system, history of performance (grants), audit reports and ability to effectively implement the grant program.

New Caney ISD shall implement strategies as noted below to ensure that its risk level for federal grants management is determined to be “low”:

1. Timely submission of all required programmatic and financial reports
2. Complying with the federal grant award fiscal guidelines and allowable cost principles
3. Ensuring that all grant-related staff are properly trained in their respective grants management role on at least an annual basis.
4. Implementing grant management procedures and internal controls

If New Caney ISD is determined to be a “high risk” district, it shall comply with all of the additional requirements as imposed by the federal granting agency and/or pass-through entity. In addition, New Caney ISD shall develop and implement strategies to correct the identified deficiencies in an effort to move to a “low risk” entity status.

No pre-award expenses shall be made by NCISD prior to the approval of the federal granting agency or pass-through entity. Non-authorized pre-award expenses, if any, shall be paid from local NCISD funds, i.e. the General Fund.



## 902.1 Grant Application Process

New Caney ISD may be eligible to apply for “entitlement” or “competitive” federal grant funds.

Federal entitlement grant funds include, but are not limited to, Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), and Carl D. Perkins. The revised, final and carryover entitlement awards for New Caney ISD are posted on the [TEA Grants Entitlement webpage](#).

The appropriate Grant Program Manager shall obtain the annual beginning entitlement amounts and begin the grant development process with the appropriate stakeholders.

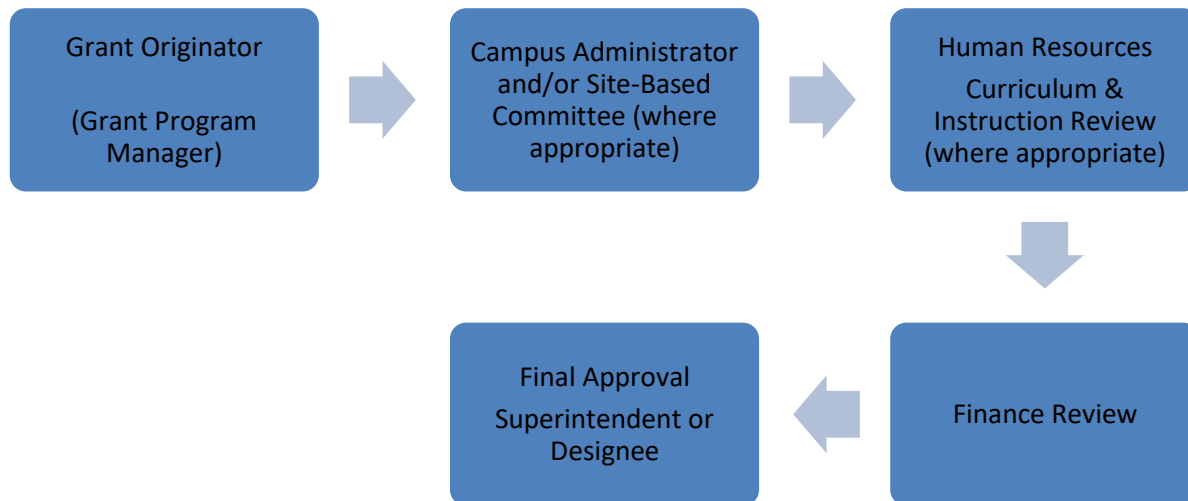
Lists of competitive grants administered by the TEA are also posted on the [TEA Grants Awarded webpage](#). The appropriate Grant Program Manager shall obtain the competitive grant information to determine whether the grant(s) is appropriate for the district. Some competitive grants may have matching-funds and/or in-kind payment requirements which may place a burden on the district’s available financial resources. Approval is required for grants with matching funds or in-kind payment requirements.

[TEA’s Grant Opportunities web page](#) provides a wealth of information related to available grants such as:

- **General and Fiscal Guidelines**
- **Program Guidelines**
- **Program-Specific Provisions and Assurances**
- **General Provisions and Assurances**
- **Debarment and Suspension Certification**
- **Lobbying Certification**
- **Sample Application**
- **Deadlines and Due Dates for: grant application, amendments and grant reporting.**

All district staff involved in the management of federal grant awards shall be aware of these resources.

All grant applications that will support student instruction at one or more campuses, must be developed in collaboration with the respective campus principal(s). Specific grant activities to support the academic program at a campus shall be reflected in the Campus Improvement Plan.



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

The Grant Program Manager shall work collaboratively with the finance department to ensure that all grant budget schedules are completed using the correct account code structure (as appropriate), the district’s purchasing, travel and other procedures and are adequately documented if prior approval is required by the granting agency or pass-through entity (TEA).

The Grant Program Manager shall obtain pre-approval for the following activities which have been identified by the granting agency or pass-through entity (TEA);

- Hosting conferences
- Out-of-state travel

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

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

- grant has been approved by the granting agency and a Notice of Grant Award (NOGA) has been issued to the district; or
- the entitlement grant has been received by New Caney ISD and the grant application has been submitted to TEA
- an amendment to a grant requires a NOGA to be issued before grant funds may be spent

NOTE: TEA allows federal grant expenditures from the initial grant application “stamp-in date”; however, expenditures that require TEA’s specific approval are not approved until the NOGA is issued.

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

## **902.2 General Provisions and Assurances**

General Provisions and Assurances apply to all grants administered by TEA. Additional provisions and assurances may apply to specific grants. The Grant Program Manager shall inform all staff involved in the expenditure of grant funds of the provisions and assurances for each grant program, as appropriate. New Caney ISD will follow all [grant General Provisions and Assurances](#).

### **200.214 Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion**

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

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

The purchasing department shall periodically monitor ongoing contracts to verify the contractor's compliance with the debarment, suspension, ineligibility and voluntary exclusion provisions. In the event that a vendor is suspended or debarred during a contract, New Caney ISD shall continue the contract in force until the contract lapses. The contract term shall not include any extensions to the original term of the contract.

Suspension and Debarment, 200.214 2 CFR 180.300

For contracts that use federal funds ("covered transaction" 3485.220) you must verify that the person with whom you intend to do business is not excluded or disqualified. This MUST be done by either:

- a. Checking SAM.gov; or
- b. Collecting a certification from that person; or
- c. Adding a clause or condition to the covered transaction with that person.

### **200.450 Lobbying Certification**

For all federal grants in excess of \$100,000, New Caney ISD shall certify on the grant application that no federal grant funds are expended for the purpose of lobbying. The grants management and finance departments shall jointly execute a [Lobbying Certification Form \[Standard Form – LLL: Disclosure of Lobbying Activities https://www.whitehouse.gov/sites/default/files/omb/grants/sflllin.pdf\]](#) as applicable, if New Caney ISD used funds other than federal grant funds for lobbying activities.

The Purchasing Department shall ensure that all contract award documents with federal grant funds contain the appropriate lobbying certification language.

### **902.3 Budgeting Grant Funds**

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

Federal grant funds shall be budgeted and/or available for use after receipt of the NOGA or from the stamp-in date of the original application.

All expenditures shall be made from the correct [FASRG](#) object code.

Budget amendments, if any, shall be approved by the appropriate grant program manager, to ensure that the reclassification of funds is allowable under the grant management guidelines related to budget amendments. Some grants allow an increase or decrease in the amount of funds currently approved in a class/object code on the Program Budget summary by less than 25% of the total budgeted amount without making an amendment. New Caney ISD will follow the TEA Grants Division developed guidance related to [“When to Amend”](#) grants administered by the TEA. The guidance document is posted on the TEA website at:

[https://tea.texas.gov/Finance\\_and\\_Grants/Grants/Training\\_and\\_Other\\_Resources](https://tea.texas.gov/Finance_and_Grants/Grants/Training_and_Other_Resources)

The guidance document will be used for formula funded, discretionary competitive and discretionary non-competitive grants.

In addition to TEA’s guidelines, federal regulations require that New Caney ISD amend the grant application when we deviate from the original scope or grant objectives.

The Grant Program Manager shall monitor the need for amendments at least quarterly throughout the grant period and at least one (1) month prior to the grant amendment deadline, if applicable. If an amendment is necessary for any of the reasons specified by the pass-through entity (TEA) or in federal regulations, the Grant Program Manager shall initiate the amendment process and collaborate with the finance department prior to submission of the grant amendment. The approval process of a grant amendment shall be the same as the grant application process, i.e. the Superintendent or designee shall approve all federal grant amendments.

The grant program managers and federal/state program revenue specialist shall be responsible for ensuring that the finance system budget corresponds to the most recent grant NOGA.

### **902.4 Standards for Financial and Program Management**

New Caney ISD will comply with all requirements of federal grant awards including the provisions of the [Federal Funding Accountability and Transparency Act \(FFATA\)](#) and the Financial Assistance Use of Universal Identifier and Central Contractor Registration (CCR).

[FFATA Reporting](#) (completed by TEA for Federal pass-through awards)

New Caney ISD shall report the following for all federal grant awards, as appropriate. The appropriate program director shall be responsible for collecting and reporting the information.

1. The following data about sub-awards greater than \$25,000
  - a. Name of entity receiving award [entity = district]
  - b. Amount of award
  - c. Funding agency
  - d. NAICS code for contracts / ALN program number for grants
  - e. Program source
  - f. Award title descriptive of the purpose of the funding action
  - g. Location of the entity (including congressional district)
  - h. Place of performance (including congressional district)
  - i. Unique identifier of the entity and its parent; and
  - j. Total compensation and names of top five executives (same thresholds as for primes)
2. The Total Compensation and Names of the top five executives if:
  - a. More than 80% of annual gross revenues from the federal government, and those revenues are greater than \$25M annually and
  - b. Compensation information is not already available through reporting to the SEC.

#### **902.41 Financial Management**

New Caney ISD's financial management system, Frontline ERP, shall be utilized to expend and track all federal grant expenditures. The financial management system shall be maintained in a manner that provides adequate internal controls over the data integrity, security and accuracy of the financial data.

The financial management system must contain information pertaining to all federal awards, authorizations, federal obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. All expenditures of federal grant funds shall be in accordance with the district's written procedures such as cash management, accounts payable, purchasing, travel, allowable costs, capital asset tracking, contract management, and other procedures, as appropriate.

#### Records Retention

The financial management system shall be utilized to store, maintain, and report all required federal grant information. Consequently, New Caney ISD shall ensure that access to the data is restricted to authorized individuals in accordance with the district's Data Security and Access policies. In addition, New Caney ISD shall retain all federal grant records for a period of seven (7) years in accordance with the district's Local Records Retention Plan. Note: The district's retention period exceeds the three (3) year retention period required in the New EDGAR. The district's Record Management Officer (RMO) shall be responsible to ensure that all records are retained, stored and accessible, as appropriate.

#### List of Federal Grant Awards

A list of all federal grant awards shall be maintained to include all EDGAR required data (denoted with an \*) and district-required information listed below: [List of all federal grant awards with the required identification information is included in the Exhibit Section]

- The ALN title and number\*,
- Federal award identification number and year\*,
- Name of the Federal agency\*, and
- Name of the pass-through entity\*, if any.
- Grant Program Manager for each grant
- Sub grants, if any
- TEA-assigned risk level for each grant, as appropriate

On at least a monthly basis, the Grant Program Manager shall review the status of each federal grant fund. The review shall include a comparison of budget to expenditures.

### **200.303 Internal Controls**

The district's internal control procedures over financial management, developed in accordance with the [Internal Control Integrated Framework](#) (COSO), shall be made available to all staff involved in the management of federal grant funds. The internal control procedures shall be reviewed on at least an annual basis and updated as appropriate. If any weakness in an internal control is detected, the internal control procedures shall be revised to incorporate the weakness(es) at either the annual review or as the need arises dependent upon the severity (materiality) of the weakness.

The district's Internal Control Procedures are embedded with this manual and available from the finance department. The Grant Program Managers and finance department shall be responsible for the annual review and update of the Internal Control Procedures.

### **902.43 Bonds**

If the granting agency requires that New Caney ISD obtain bonding and/or insurance for a specific project, NCISD shall ensure that the bonds are obtained from a company that holds a certificate of authority as specified in 31 CFR Part 223, Surety Companies doing business with the United States. The Purchasing Department shall be responsible for obtaining insurance and/or bonding, as appropriate.

### **902.44 Payment**

Payments to vendors shall be made promptly in accordance with federal regulations and state law. Specifically, in accordance with the Texas Prompt Payment Act, New Caney ISD shall pay all invoices within 30 days of receipt of the goods/services and the invoice, whichever is later.

In the event that New Caney ISD receives an advance payment from a federal granting agency, New Caney ISD shall ensure that it expends the advanced funds in a timely manner. Excess funds may earn interest, which may require return to the federal granting agency if the interest meets the federal threshold.

New Caney ISD has determined that it will not accept advanced payments for federal grant funds. New Caney ISD shall seek reimbursement for federal grant expenditures, rather than using an advanced payment method. Consequently, New Caney ISD shall prepare and submit a "drawdown" of federal grant funds only after the payments have

been made and distributed to the vendor via mail, e-payables or other delivery method. The drawdown of expended funds shall be net of all rebates, refunds, contract settlements, audit recoveries and interest earned, as appropriate. The Federal/State Program Revenue Specialist shall be responsible for preparing the drawdown of federal grant funds. All end of fiscal year drawdowns shall be recorded on the general ledger as a receivable when the drawdown process is complete and posted to the cash account upon receipt of the receivable.

Interest earned must be remitted annually to HHS Payment Management System (updates to this process)

- Interest amounts up to \$500 may be retained by non-federal entities for administrative purposes.

#### **902.45 Cost sharing or matching funds**

The Grant Program Manager over each federal grant award shall ensure that requirements for cost sharing and/or matching funds are approved through the grant approval process prior to the submission of the grant. At a minimum, the Grant Program Manager must get approved the commitment of all cost sharing and matching grant funds with the Executive Director of Finance.

If cost sharing or matching funds are required as part of a federal grant award, the required direct or in-kind expenditures should be recorded and tracked on the general ledger. If matching grant funds are required in the General Fund (Fund 199), New Caney ISD shall utilize a local option to separately track the expenditures for reporting and compliance purposes.

All staff paid with cost sharing and matching funds shall be subject to the Time and Effort Documentation requirements.

Cost sharing and matching funds that are as a result of donated services or supplies, shall be recorded and tracked in accordance with the federal regulations (CFR 200.306).

#### **902.46 Program Income**

New Caney ISD will not generate any program income as part of a federal grant award.

#### **902.47 Period of performance (Federal obligations)**

All allowable grant expenditures shall be incurred during the grant period, i.e. begin date and end date of the federal grant award as designated on the Notice of Grant Award (NOGA). The Grant Program Manager shall notify the appropriate departments, such as Purchasing, Human Resources, Finance, Payroll, etc. of the grant periods for each federal grant award to ensure compliance as noted below:

- No employee shall be hired and paid from federal grant funds except during the federal grant period
- No purchase federal obligations shall be made from federal grant funds except during the federal grant period
- No payroll or non-payroll expenditures shall be made from federal grant funds except during the federal grant period.



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

New Caney ISD will follow the table in 34 CFR 76.707 that shows when a State or a sub grantee makes Federal obligations for various kinds of property and services.

<b>If the Federal obligations are for.....</b>	<b>The Federal obligations are made.....</b>
Acquisition of real or personal property	On the date on which the State or sub grantee makes a binding written commitment to acquire the property.
Personal services by a contractor who is not an employee of the State or sub grantee	When the services are performed.
Personal services by a contractor who is not an employee of the State or sub grantee	On the date on which the State or sub grantee makes a binding written commitment to obtain the services.
Performance of work other than personal services	On the date on which the State or sub grantee makes a binding written commitment to obtain the services.
Public utility services	When the State or sub grantee received the service.
Travel	When the travel is taken.
Rental of real or personal property	When the State or sub grantee uses the property.
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E – Cost Principles	On the first day of the grant or sub grant performance period.

The Grant Program Manager shall monitor the expenditures during the grant period to ensure that the funds are spent in a systematic and timely manner to accomplish the grant purpose and activities. The following timeline shall be used as a general guide for spending thresholds for a grant period of 15 months. The optimal spending thresholds noted below may be adjusted based on programmatic needs. For example, if the federal



grant will be used for summer activities such as summer school, a larger percentage of the grant may need to be withheld for those specific activities.

- Within 3 months of the grant start date (Sept-Nov) 30%
- Within 5 months of the grant start date (Sept-Jan) 60%
- Within 8 months of the grant start date (Sept-April) 80%
- Within 12 months of the grant start date (Sept-Aug) 100%

### 902.5 Procurement Standards/Expenditure of Grant Funds

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

<b>Purchases with State and Federal Grant Funds – Add. federal forms must be attached (EDGAR checklist) for further clarification please reference State &amp; Federal Grant Manual</b>						
	<b>Purchase Commitment Amount</b>	<b>Support Required</b>	<b>Additional Forms</b>	<b>RFP/RFQ</b>	<b>Board Approval</b>	<b>Advertising</b>
(Micro-purchase /Fed Funds)	For purchases in a commodity code \$49,999 or Less	1 QUOTE	Quote attached to requisition	Coop or Bid Contract noted (if applicable)	NO	NOT REQUIRED
(Small purchase /Fed Funds) Competitive Procurement/ Texas	For purchases in a commodity code over \$50,000 - \$249,999	COMPETITIVE PROCUREMENT by NCISD or COOP WITH 2 QUOTES (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM	YES (Contract/ RFP noted in TEAMS)	YES – BIDS NO - COOP	REQUIRED Two (2) consecutive weeks
Simplified Acquisition Threshold/Fed	For purchases over \$250,000.00	COMPETITIVE PROCUREMENT (Sealed Bids or Competitive Proposals)	SCORE CARD	YES (Contract/ RFP noted in TEAMS)	YES	REQUIRED Two (2) consecutive weeks
SOLE SOURCE PURCHASE		1 QUOTE	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	YES (If over \$50,000)	NOT REQUIRED

### 902.51 General Procurement Standards

New Caney ISD shall implement policies and procedures that conform to EDGAR procurement standards in 2 CFR 200.317-200.326 beginning with the 2018 fiscal year.

New Caney ISD utilized the grace period allowed to implement the procurement standards in 2 CFR 200.317-200.326 that was communicated through the Federal Register, Vol. 80, No 175; dated Thursday, September 10, 2015. This grace period time frame was used by New Caney ISD to formulate necessary changes.

New Caney ISD shall utilize a purchase order and encumbrance system to manage the expenditure of all federal grant funds unless other methods such as credit cards, petty

cash, direct payments, etc. are authorized in the district's operating procedures. All purchases shall be in accordance with the district's Board of Trustees Policies ([CH Legal](#) and [CH Local](#)) and the district's [Purchasing Procedures](#). **New Caney ISD purchasing procedures shall comply with all federal, state and local procurement requirements.**

The Director of Purchasing shall be responsible for ensuring compliance with all federal, state and local procurement requirements and for ensuring that New Caney ISD maintains an up-to-date procurement history to include, but not limited to, the information below:

- List of all procurements by type
- Advertisement date(s) of the procurement
- Release date of the procurement specifications
- Selection criteria for vendors
- Opening date of the procurement
- List of vendors submitting a proposal/bid
- Selection of Vendor
- Date of contract award
- Begin date of contract
- End date of contract

The procurement history records, and other procurement records shall be retained in accordance with the federal, state and/or local retention periods, whichever is greater. The procurement records shall be made available to the federal granting agency, pass-through entity (TEA), and auditors, as appropriate.

### Purchasing Efficiency Strategies

All purchases with federal grant purchases shall be in accordance with the federal regulations, specifically CFR 200.318. All purchases shall be purchased from a variety of qualified vendors with the ability to perform successfully under the terms and conditions of a proposed procurement. New Caney ISD shall strive to avoid acquisition of unnecessary or duplicative items. New Caney ISD shall implement the following strategies to maximize federal grant funds:

- Consolidation of purchases to obtain volume pricing, as appropriate
- Evaluate the cost efficiencies of leases versus purchases of equipment
- Utilize cooperative purchasing agreements, as appropriate, to obtain volume pricing
- Utilize federal or state excess/surplus property supplies or equipment in lieu of purchasing new supplies or equipment, as appropriate
- Utilizing value-engineering in construction projects to seek cost reductions
- Develop vendor selection criteria to select the best vendor
- Develop a tracking system of all informal and formal procurements
- Avoid "time and materials" contracts if other alternatives exist

- Monitor vendor performance to ensure that the vendor to ensure that the vendor provides the services and/or goods, as appropriate
- Ensure that all contract and vendor disputes are resolved in the most advantageous manner
- Minimize the risk of jurisdictional issues by ensuring that all contracts would be litigated in a court within the county, city and/or state, as appropriate

New Caney ISD shall complete a review of the procurement system on at least an annual basis to self-certify that the procurement system is efficient and effective. The Purchasing Department shall oversee the completion of the self-certification. The results of the certification shall be distributed to all grant management staff. If deficiencies are noted, the Purchasing Department shall develop a Corrective Action Plan to remedy the deficiencies, as appropriate.

### Conflict of Interest

The Superintendent or designee shall execute a Conflict of Interest document to disclose if any conflicts exist in the application, receipt of, or expenditure of federal grant funds.

The Statement shall be completed by all district staff involved in federal grant awards: Superintendent, Finance Department, Human Resources, Grant Program Manager, and all other personnel with grant related responsibilities. Each shall execute a Conflict of Interest Form to disclose a conflict of interest, as appropriate, related to the awarding of a contract or substantial expenditures with federal grant funds (New Caney ISD will implement and align this policy with USDE policy once it is received). Substantial expenditures shall be defined as a purchase in excess of \$2,500. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. In addition, no employee, officer or agent of New Caney ISD may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontractors. All employees shall comply with the Educators' Code of Ethics ([DH Exhibit](#)). Violators of the Code of Ethics shall be subject to disciplinary action, including but not limited to, termination of employment with the district.

### **902.52 Vendor Competition**

The Purchasing Department shall be responsible for selecting and awarding contracts to vendors that are qualified to provide the goods and/or services to be purchased with federal grant funds. The vendor selection process shall ensure that New Caney ISD does not restrict competition among qualified vendors.

Competition:

All procurement transactions must be conducted for the acquisition of property or services required under a Federal award manner providing full and open competition consistent with the standards of this section and §200.320.

### Vendor Selection Criteria

New Caney ISD has selected vendor qualification criteria that includes, but is not limited to, the following:

- Requirements under [TEC 44.031](#)

New Caney ISD shall not restrict vendor competition by requiring any of the following as selection criteria:

- Unreasonable requirements, such as excessive experience or bonding, brand name products or geographic preferences that would unduly restrict competition among qualified vendors
- Arbitrary restrictions that are not essential to the bid/proposal specifications

A vendor database shall be maintained by the Purchasing Department. All vendors shall complete the appropriate vendor forms as required by federal or state regulations and New Caney ISD. New Caney ISD requires that every vendor have the following documents on file, if appropriate:

- Vendor application file (new vendors)
- Form W-9 (contracted services)
- Conflict of Interest Questionnaire
- Felony Conviction Notice
- Fingerprinting (If continuing duties and are unsupervised around students)
- Form 1295 as required by law
- Suspension and Disbarment (federal)
- Boycott of Israel form (federal)

New Caney ISD shall develop written bid/proposal specifications that are provided to every qualified vendor to ensure consistency in the procurement process. At no time shall NCISD allow a specific vendor to develop the bid/proposal specifications as this may provide a barrier to open competition among the qualified vendors. The bid/proposal documents must include guidance to vendors regarding the following:

- Time, date and place of bid/proposal opening
- Anticipated award date, as applicable
- Written specifications and addendums, as appropriate
- List of all bid/proposal required documents such as CIQ, Felony Conviction Notice, etc.
- Bid/Proposal Sheet
- Bid/Proposal evaluation criteria, including the weights, as applicable

The Director of Purchasing shall oversee all bid/proposal documents before release to the vendor to ensure the documents comply with the federal requirements.

### **902.53 Procurement Methods**

New Caney ISD shall use one of the procurement methods allowed by federal regulations in 200.320(a)(1) to procure goods and services with federal grant funds. In addition, New Caney ISD shall comply with state purchasing laws and local Board Policy, ([CH Legal](#) and [CH Local](#)).

The procurement method shall be determined based on the type of goods or services to be purchased with federal grant funds. The Director of Purchasing shall be responsible for selecting the appropriate procurement method for all procurements.

Quotes for purchases must be obtained directly from a sales representative. Unless the purchase is being made online through a district login assigned by the Purchasing Department for one of the district's approved online vendors. Please get with the Purchasing Department for a current list of the approved online vendors. An internet posting may be used as an additional quote for both State and Federal purchases. Allowable only when there is no need to go out to bid in the commodity category the purchase is being made through. Internet posting quotes are to be used as a last resort and will require prior approval. The Principal (General/Activity Funds) or the Grant Administrator (Federal/Title Funds) will need to approve the online quote.

Domestic Preferences for Procurements 200.322, "To the greatest extent practicable" must provide a preference for the purchase of goods and materials produced in the U.S. Must include this section in all subawards, contracts and purchase orders

NCISD will have and use documented procurement procedures for the following methods:

#### Micro-Purchase Procedures

The **Procurement by Micro-purchase** may be the most frequently used method due to the frequent purchase of goods or services that are less than \$50,000, as defined in CFR 200.320(a)(1). New Caney ISD shall purchase goods and services under this method to the maximum extent practicable, NCISD should distribute from among qualified vendors, but will not competitively procure the micro-purchases, unless in the aggregate in a 12-month period (fiscal year), New Caney ISD exceeds the state law thresholds, or the district's threshold in Board Policy CH Legal or Local. The Director of Purchasing shall encourage the distribution of micro-purchases to the maximum extent practicable, equitably among qualified vendors. Awards. May be awarded without price or rate quotes if a non federal entity "considers the price to be reasonable based on research, experience, purchase history or other information and documents its files accordingly."

#### Small Purchase Procedures

The [Procurement by Small Purchase Procedures](#) shall be used by New Caney ISD when the purchase of goods or services does not exceed \$50,000 in the aggregate by commodity. The purchasing department shall require written or emailed quotations from at least two (2) approved vendors (as determined appropriate by NCISD) for all small purchases, i.e. purchases that do not exceed \$50,000 in the aggregate by commodity. New Caney ISD shall strive to obtain small purchases from qualified vendors under a

Cooperative Purchasing Program. New Caney ISD is currently participating in the following cooperative purchasing programs:

- **TASB BuyBoard**
- **OMNIA Partners**
- **ESC 6 & 19**
- **TIPS**
- **PACE**
- **Choice Partners**
- **HGAC Buy**
- **The State of Texas Co-op**
- **DIR**
- **TX Smart Buy**
- **Tarrant County**
- **1GPA**
- **CTPA**
- **NCPA**
- **Sourcewell**
- **SPA**

Sealed Bid Procedures, RFP Procedures, & RFQ Procedures 2 CFR 200,320(b)

The **Procurement by Sealed Bids, RFP and/or RFQ** method shall be used by New Caney ISD when the purchase of goods or services exceed \$49,999 in a commodity category and cannot be obtained through an approved Cooperative if the acquisition of the goods or services lends itself to a fixed price contract and the selection of the successful bidder can be made principally on the basis of price. New Caney ISD shall comply with the sealed bid requirements, RFP requirements, RFQ requirements and as defined by the New EDGAR, as noted below:

- Bids must be solicited from an adequate number of bidders, but no less than two (2) bidders
- Bids must be publicly advertised, and bidders shall be provided an adequate amount of time to prepare and submit their bid.
  - New Caney ISD shall publicly advertise all bids in accordance with state law, i.e. at least two (2) times in two separate weeks
  - New Caney ISD shall provide no less than ten (10) days for bidders to prepare and submit their bids
- Bids must contain detailed specifications to ensure that bidders have a clear understanding of the goods or services that New Caney ISD is seeking to purchase
- Bids must specify the time, date and district location where bids will be opened publicly
- Bids must be awarded based on a fixed price contract to the lowest responsive and responsible bidder. New Caney ISD shall consider discounts, transportation costs and life cycle costs only if these factors were included in the bid specifications. New Caney ISD will not consider payment discounts because New Caney ISD does not routinely take advantage of payment discounts.



- Bids will be evaluated, ranked and a recommendation for award made to the Board of Trustees at a regularly scheduled board meeting.
  - If no bidder is recommended, New Caney ISD shall reject all bids and evaluate whether to modify the bid specifications to initiate a new bid process
- New Caney ISD shall notify the successful bidder and process the contract documents and/or purchase orders, as appropriate
- New Caney ISD shall notify all of the unsuccessful bidders to ensure that qualified bidders are encouraged to submit bids during future bid opportunities

### Competitive Proposal Procedures

The **Procurement by Competitive Proposal** method shall be used by New Caney ISD when the acquisition of the goods or services exceeds \$49,999 and does not lend itself to a fixed price contract. New Caney ISD shall comply with the sealed bid requirements, as defined by the EDGAR, as noted below:

- Requests for Proposals (RFP) must be publicly advertised
- The RFP shall identify the evaluation factors and their weight in awarding the proposal
- Proposals shall be solicited from an adequate number of bidders, but no less than two (2) qualified vendors
- Proposals shall be evaluated, ranked and a recommendation for award made to the Board of Trustees at a regularly scheduled board meeting
  - New Caney ISD shall develop an instrument to evaluate each proposal and rank the proposals based on the evaluation scores
  - New Caney ISD shall evaluate each proposal by committee or no less than two (2) district staff with knowledge of the RFP specifications
  - In accordance with state law, the vendor who is ranked highest as providing the “proposal most advantageous to the district” shall be notified of the potential award
    - New Caney ISD may negotiate with the vendor only as it relates to potential cost savings
    - If New Caney ISD and vendor ceases to negotiate, New Caney ISD shall notify the vendor in writing before starting to negotiate with the 2<sup>nd</sup> highest ranked vendor.

### Noncompetitive Proposal Procedures

The **Procurement by Noncompetitive Proposal** method shall be used by New Caney ISD when the purchase of goods or services is from a “sole source vendor”. Noncompetitive procurement can only be awarded in accordance with 200.320(c). A sole source vendor is defined as a vendor that meets the following requirements:

- Micro-purchase up to \$49,999 for a single commodity code.
- The goods or services are only available from a single source

- New Caney ISD shall acquire and maintain a copy of a vendor's sole source letter which specifies the statutory or other reason for its sole source status
- A public exigency or emergency for the requirement that will not permit a delay resulting from publicizing a competitive solicitation process
  - New Caney ISD shall declare a public exigency or emergency prior to making such as purchase of goods or services under this method
- The granting agency or pass-through entity expressly authorizes the use of a non-competitive proposal method in response to a written request from the district.
  - New Caney ISD shall obtain written approval/authorization from the granting agency or pass-through entity.
- After solicitation of a number of sources, competition is determined to be inadequate
  - New Caney ISD shall determine that competition is inadequate if after two (2) solicitations of bids and/or proposal, only one vendor is responsive to the solicitations

**Commodity Category** – A group of items or services that are similar and are categorized under one heading. (Example: Snare Drum, Trumpet, Reeds, Valve Grease, Violin, and Flute are all part of the FNARTBANDINSTR commodity).

The current commodity categories being used in the district can be found in the Purchasing Manual [NCISD Purchasing Manual](#). This list is updated quarterly by a member of the Purchasing Department.

#### Other Procurement Guidelines

Regardless of the procurement method, New Caney ISD shall encourage small, minority, woman-owned and labor surplus area firms to compete with other qualified vendors by implementing strategies to encourage their participation.

New Caney ISD shall comply with the federal regulations related to the procurement of recovered materials (CFR 200.322) and the Solid Waste Disposal Act.

For all purchases that exceed the Simplified Acquisition Threshold of \$250,000, New Caney ISD shall perform a cost or price analysis with every procurement. Secondly, all purchases that exceed this threshold shall comply with federal bonding requirements such as:

- Bid guarantee from each bidder of five percent (5%) of the contract price
- Performance bond on the part of the contractor for 100% of the contract price
- Payment bond on the part of the contractor for 100% of the contract price.

The Director of Purchasing shall be responsible to ensure that all purchases above this threshold are guaranteed with the appropriate bid guarantee, performance bond and payment bond.

All contracts for services and/or goods purchased with federal grant funds shall be subjected to the same review and approval process as all other district contracts. The [contract procedures and checklist](#) are applicable to all federally funded contracts.



EDGAR Checklist: [EDGAR Checklist.pdf](#)

New Caney ISD shall retain all records related to the procurement of goods and services in accordance with federal, state and local requirements. In addition, all procurement records shall be available for inspection and/or audit during the life of the records. New Caney ISD shall maintain all procurement records for five (5) years in accordance with the district's Local Records Retention Schedule.

### **902.6 Property Standards**

New Caney ISD shall safeguard all property (assets and inventory) purchased with federal grant funds under the same guidelines as property purchased with local funds. Additional insurance for property purchased with federal grant funds shall be acquired if specifically required by a federal grant award. The Director of Purchasing shall oversee the acquisition of insurance for all federally funded property.

#### Real Property

New Caney ISD has not and will not use federal grant funds to purchase real property.

#### Equipment and Supplies

New Caney ISD shall use federal grant funds to purchase equipment and supplies. New Caney ISD shall not use federal grant funds to purchase intangible property. The federally funded equipment, regardless of cost, shall be used only for the authorized purposes and shall be disposed of, at the end of the useful life or end of the grant period, in accordance with the grant award guidelines. New Caney ISD shall not use the federally funded equipment to generate program income. The federally funded supplies shall be used only for the authorized purposes. Any residual (unused) supplies, in excess of \$5,000 in total aggregate value, at the end of the grant program or project may be used for any other federal grant program. Otherwise, the supplies shall be retained by New Caney ISD or sold but must reimburse the granting agency for New Caney ISD use or sale of the supplies. If authorized or required to sell property, proper sales procedures to ensure highest possible return. New Caney ISD shall implement purchasing deadlines for the purchase of federally funded supplies to ensure that residual supplies are not available at the end of the grant period or project.

#### Use of Equipment – 200.313(c)

Equipment must be used by the Non-Federal entity 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 the Federal award. When used it must be shared, provided such use will not interfere with work on the original projects/programs, and it follows this order of priority: First by other ED programs, then open to other federal programs then to Non-federal programs

New Caney ISD will follow [TEA's guidelines](#) on Disposition of Equipment or Aggregate Supplies when no longer needed for (1) the original program or project; (2) other USDE funded projects; (3) other federally funded projects; or when no longer usable and needs to be removed from inventory. The form will be kept on file for 5 years.

## Capitalization Policy and Definitions

New Caney ISD shall utilize the same capitalization policy for non-grant and grant-funded asset purchases. The district's capitalization threshold for assets is \$ 5,000 per unit cost. New Caney ISD has adopted the New EDGAR (CFR 200.12) definitions of property as noted below:

- *Capital assets* means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. (CFR 200.12).
- *Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. (CFR 200.1)
- *Computing devices* means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. (CFR 200.1)
- *General purpose equipment* means equipment which is not limited to research, medical, scientific or other technical activities.
  - Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.
- *Information technology systems* means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. (CFR 200.1)
- *Special purpose equipment* means equipment which is used only for research, medical, scientific, or other technical activities.
  - Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.
- *Supplies* means all tangible personal property other than those described in §200.1 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. (CFR 200.94)

## Acquisition Cost

New Caney ISD has also adopted the New EDGAR definition of Acquisition cost as noted below:

- *Acquisition cost* means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those

development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices. (CFR 200.2)

New Caney ISD shall utilize the invoice cost, and all related costs, to record the cost of the equipment in the fixed asset database.

New Caney ISD has also defined "inventory items" as items with a unit cost between \$1,000 and \$4,999. These items shall have a tag affixed to the item for inventory tracking and insurance purposes only. Inventory items shall include computing devices within these costs. New Caney ISD shall track these items for insurance purposes and shall conduct an annual inventory of these items to the extent possible.

New Caney ISD has also defined technology-related "walkable" or "personal use" items with a unit cost less than \$1,000 as the following (these items shall be tracked by the Technology Department using the online [Inventory Adjustment Form](#)).

- I-Pads
- Kindle/Nook
- Computers with a cost under \$1,000
- Technological devices, etc.

#### 902.61 Identifying and Tracking Federally Funded Assets CFR 200.313(d)

Title to federally funded equipment and supply purchases shall be retained by the district, unless otherwise notified by the granting agency. As district property, New Caney ISD shall affix a tag with a serial number or other ID, source of funding, title holder, acquisition date, location. Inventory control will consist of the following: cost, percent of federal participation, location, use and condition and ultimate disposition date including sale price inventory. NCISD will dispose of all assets (non-grant and grant-funded) according to the district's fixed asset procedures that align with the federal grant policies. All items purchased with federal funds will also receive a sticker indicating fund source and year purchased.

During a pandemic, disaster or emergency, technology may need to be moved to another location to meet the needs of the district. For inventory control purposes, the person moving the technology should notify their supervisor of the new location of the device/system. The supervisor should inform the technology department of the new location so a note may be made on the inventory control form. Once the pandemic, disaster or emergency is over, the supervisor should ensure that the device is returned to its designated location and that technology is informed so the inventory sheet can be updated.

**Purchasing Manual: Fixed Asset Procedures** New Caney ISD procedures shall include the recording of all assets on a database with the following information:

- 1) District-issued tag (or identification number)
- 2) Date of acquisition
- 3) Description of asset
- 4) Serial number, or other identifying number
- 5) Funding source, i.e. fund code
- 6) Federal use of asset (percentage)
- 7) Cost of asset (acquisition cost)
- 8) Use and condition of the asset (New, Used, etc.)
- 9) Life of asset
- 10) Location of asset (building and room number)
- 11) Depreciation of asset
- 12) Owner of asset title, typically the district

### Maintaining Asset Inventory & Records

All federally-funded assets shall be maintained in an operable state. If repairs are necessary, New Caney ISD may pay for the repairs of the federally funded assets with federal grant funds, unless expressly restricted by the granting agency.

New Caney ISD fixed asset procedures shall include an annual inventory (or more frequently if required by a granting agency) of all assets and reconciliation of the inventory reports. Note: Federal requirements CFR 200.313 requires an inventory at least once every 2 years. The district's annual inventory of assets shall be conducted by the Inventory and Procurement Manager each fiscal year. Lost, damaged, or stolen assets shall be recorded on the fixed assets database with the date of the loss. The disposition records such as the loss report (police report for thefts) shall be maintained with the asset records.

Disposition – 200.313(e)(1) & (e): 200.314 When no longer needed, may be used in other activities with the following priority: 1. Projects supported by Federal awarding agencies. 2. Project funded by other Federal agencies. When property is no longer needed in any current or previously Federally funded supported activity, must follow disposition rules: Fair market value > \$5,000 = pay federal share back to awarding agency. Fair market value of \$5,000 = no money owed back to feds. Supplies (200.314): Depends on value of residual inventory of unused supplies

In addition, New Caney ISD shall track all grant-funded asset purchases by grant, or fund code, as appropriate. The disposal of grant-funded assets shall be in accordance with federal guidelines and grant-specific guidelines, if any. At a minimum, the disposition date, reason and sale price of all federally funded assets shall be recorded according to fixed assets procedures. 200.313(e)(4) NCISD may use the sale price of old equipment towards the purchase price of replacement equipment. The district must calculate a new federal share.

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

The Inventory and/or Procurement Manager shall be responsible for maintaining the fixed asset database of all district assets, including all federally funded assets.

### **902.7 Cost Principles**

All grant expenditures must be allowable under the Federal Cost Principles (2 CFR 200 – Subpart E), the grant application program assurances, the granting agency’s policies, and New Caney ISD policies and procedures.

New Caney ISD shall adhere to the Cost Principles for federal grants [EDGAR SUBPART E] and any additional grant-specific cost principles. The general principles of EDGAR state that:

- Costs must be reasonable and necessary.
  - Reasonable 200.404. Consideration must be given to:
    - Whether cost is a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award;
      - Arm’s length bargaining;
      - Federal, state and local laws; and
      - Terms of the grant award.
    - Market Prices for comparable goods or services in the geographical area
    - Whether the individuals acted with prudence under the circumstances
    - No significant deviation from established prices
  - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
  - Necessary 200.404. Cost is “generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award.”
    - Is the cost included in your plan / grant application?
    - Is it aligned with the goals of the program / grant?
    - Does your agency have the capacity to use what you are purchasing?
    - Is the staff knowledgeable regarding the program?
  - Necessary is defined as cost is “generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award.”
- Be allocable to Federal awards
  - Allocable 200.405. A cost is allocable to a Federal award or cost objective if the goods or services involved are chargeable or assignable in accordance with relative benefits received.
    - Incurred specifically for the award;

- Benefits both award and other work and can be distributed in proportions that may be approximated using reasonable methods; and
- Necessary to the overall operation of the entity and assignable to the award in accordance with this Part.
- Can only charge in proportion to the value received by the program
  - The program that bought the item is using the item
- Be authorized or not prohibited under State or local laws or regulations.
- Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost CFR 200.413: 200.414 if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in EDGAR, be determined in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits.
- Be adequately documented.
- Be incurred during approved budget period

New Caney ISD may utilize the Allowability/Allocability of Costs Worksheet to verify questionable proposed Federal obligations and expenditures to meet the Cost Principles. If the Worksheet reflects that the questionable proposed Federal obligations and/or expenditure is not allowable and/or allocable to a federal grant award, New Caney ISD will not make the Federal obligations/purchase with the federal grant funds.

The **total cost** of a federal award is the sum of allowable direct and allocable indirect costs less any applicable credits. CFR 200.406 All refunds, rebates, discounts or other credits to grant expenditures shall be posted to the finance general ledger as soon as the credit is known. New Caney ISD shall ensure that all known credits have been posted to the general ledger prior to the drawdown on federal grant reimbursements. All credits are posted to the general ledger on a timely basis to ensure that New Caney ISD does not drawdown grant expenditures in excess of actual expenditures net of all credits. Otherwise, New Caney ISD may be considered to have drawn down funds under an advanced cash method. The Federal/State Program Revenue Specialist shall ensure that all applicable credits have been posted to the general ledger prior to preparing and submitting a federal grant drawdown request from the granting or pass-through entity.

New Caney ISD prepared an [Indirect \(F&A\) Cost rate](#) proposal and submitted it to TEA (a Federal cognizant agency) for indirect costs. This ICRP was certified by New Caney ISD using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices III through VII, and Appendix IX. The certificate was approved on



behalf of New Caney ISD by the Executive Director of Finance. The indirect cost rate will be updated annually and valid through the date on the TEA letter.

All district costs with federal grant funds, whether direct or indirect, shall meet the minimum requirements of allowability as specified in the 2 CFR 200.403. In addition, the costs must meet the general provisions for selected items of cost (2 CFR 200.420). Specific items not listed within these procedures shall be evaluated by the Grant Program Manager and Finance Department on a case-by-case basis for allowability. The general cost allowability rules for specific items of cost listed within these procedures shall apply to all federal grant funds, unless more restrictive allowability rules are required by a particular federal grant award. **New Caney ISD shall adhere to the more restrictive allowability rules when a conflict arises between the general allowability rules, the program-specific allowability rules and the district's allowability rules.**

### **Selected Items of Costs**

District costs generally fall under two major categories: 1) compensation/benefits; and 2) non-compensation (supplies, services, travel or equipment). New Caney ISD has elected to use federal grant funds for both compensation/benefits and non-compensation expenditures.

#### **902.71 Compensation & Benefits – Employee (Payroll Expenditures)**

Compensation and benefits (payroll expenditures) are allowable costs for personal services rendered by district employees during the period of performance under the federal grants.

#### **Compensation Costs**

All payroll expenditures shall be paid in accordance with the federal cost principles. First and foremost, the payroll expenditures must be authorized on the grant application and the duties assigned must be directly related to grant activities. In addition, compensation costs shall be allowable if:

- The costs are reasonable for the services rendered and conforms to the established district compensation and benefit plans for expenditures with all other funds, i.e. local funds,
- The employees have been employed in accordance with the district's established [Hiring Procedures](#), and
- The costs are supported by the appropriate [timekeeping, absence tracking, time & effort certifications or other documentation](#), as appropriate,
- Federally funded employees shall report all outside employment or professional services rendered to other entities. The external employment and/or professional services shall not conflict with the federally funded activities with the district,
- Incentive compensation, such as stipends, awards, early resignation incentive, attendance incentive, etc. are in accordance with the district's written plans for each of these incentives,



- Stipend compensation for other federal/non-federal grant award duties shall be supported by a [Supplemental Duties Job Description/Pay Notice](#). The additional duties shall not conflict with the federally-funded activities with the district,

### Benefit Costs

District costs for fringe benefits for federally-funded staff shall be allowable as noted below:

- All benefit costs shall be in accordance with the district's written [Summary of Employee Benefits](#)
- All leave benefits shall be in accordance with the district's written Leaves and Absences Policy ([DEC Local](#))
- The benefit costs shall be distributed equitably at the same allocation rate (percentage) as the base compensation
- The benefit costs were earned and paid during the grant period
- All benefit costs shall be allowable under the Internal Revenue Service, Fringe Benefits Guide (as subjected to taxes, as required by federal statute)

New Caney ISD shall not charge any benefit costs to a federally funded grant if the benefit costs are not in accordance with the district's written Summary of Employee Benefits, Board of Trustees Policy, or other written benefit plan(s). New Caney ISD has established the following as **non-allowable** benefit costs:

- Severance or settlement agreement payouts to current and/or previous federally funded grant staff
- Optional pension plans (other than the mandatory Teacher Retirement System of Texas contributions).
- Automobile costs or allowance

### Documentation of Compensation and Benefit Costs

In addition, to the time and effort reporting requirements, New Caney ISD shall support all compensation and benefit costs paid with federal grant funds shall be supported by the following documentation:

- **Exempt staff**
  - Employment agreement, contract, or reasonable assurance, as appropriate
  - Job description signed by the employee with language similar to: *Funded by Title I, Part A with the primary purpose of supporting grant activities aimed at improving academic achievement for students struggling to meet state standards.*
  - *Supplemental duties, if any, shall be supported by a Supplemental Duties Job Description/Pay Notice*
  - Absence records, if any
  - Time and Effort documentation, as appropriate (Semi-Annual Certification, Periodic Time and Effort, or the Substitute System for Time and Effort)
- Non-Exempt staff

- Employment agreement, contract, or reasonable assurance, as appropriate
- Job description signed by the employee with language similar to: *Funded by Title I, Part A with the primary purpose of supporting grant activities aimed at improving academic achievement for students struggling to meet state standards.*
- Absence records, if any
- Time and Effort documentation, as appropriate (Semi-Annual Certification, Periodic Time and Effort, or the Substitute System for Time and Effort)
- Timekeeping records (actual work hours per workweek) in accordance with the FLSA and the district's Timekeeping Procedures.
- **All time and effort documents may be signed electronically.**

ESSER funding time and effort record: An LEA must maintain time distribution records (sometimes called "time and effort" reporting) only if an individual employee is 1) split-funded between ESSER and activities that are not allowable under the ESSER program, or 2) split-funded between ESSER and another fund source that requires time and effort documentation.

1. For positions split-funded where the activities are not allowable under ESSER, from the ESSER point of view it is likely there will be very few situations in which an employee of an LEA would perform multiple activities where some are not allowable under ESSER, and thus would be required to maintain time distribution records, given that an LEA is authorized to use funds on "activities that are necessary to maintain the operation of and continuity of services in the district and continuing to employ existing staff of the district" in order to "prevent, prepare for, and respond to the COVID-19 pandemic."

2. If the position is funded between ESSER and another federal grant that requires time and effort, e.g., IDEA-B or other federal funds when it is not a single cost-objective, then time and effort would be required from the other funding source's time and effort requirement. In this case, the ESSER funds would be reflected in the time and effort reporting with the IDEA-B funds for the staff member because federal regulations require that 100% of the person's time be reflected in the time and effort documentation."

The Grant Program Managers shall ensure that the Role ID and object codes reflected on the grant application (Payroll Summary) are consistent with the HR, payroll, finance and PEIMS records.

#### 902.72 Selection of Grant-Funded Staff

The Grant Program Manager shall work collaboratively with the appropriate stakeholders (campuses and departments) to identify all staff needed to accomplish the grant activities. The Grant Program Manager shall work collaboratively with the HR Department and Finance Department to obtain estimated salaries for proposed grant-funded staff prior to the completion of the grant application. The Grant Program Manager shall provide a copy of the Payroll Summary of each grant program to each of the campuses and departments noted above upon approval of the grant application.

The process of approving payroll expenditures from grant funds shall be a collaborative process between the campus or department, Grants Management, and Finance

[Budgeting, Accounting and Payroll] departments. Each campus and/or department plays an essential role in ensuring that all federal grant requirements are met.

The Board of Trustees approved Compensation Plan shall be used to compensate all district staff whether paid from local, state or federal grant funds. In addition, New Caney ISD shall provide the same employer-provided benefits for all district staff whether paid from local, state or federal grant funds.

The compensation for grant-funded staff shall be allocated to the respective grant program (fund) based on the single and/or multiple cost objectives performed by the grant-funded staff. If a grant-funded staff member performs non-grant activities during the day or beyond the normal workday, the compensation for the non-grant activities shall be paid from non-grant funds. Grant-funded staff with more than one cost objectives shall comply with the Time and Effort documentation requirements. Incentive payments, such as performance, perfect attendance, safety, etc. for grant-funded staff shall be allowable with federal grant funds if they are based on the same criteria as non-federal grant funded staff.

### Implementing the New EDGAR

<b>Is she/he an employee?</b>			
<b>I don't know</b>	<b>No</b>	<b>Yes</b>	
<b>Ask HR</b>	<b>No T&amp;E Required</b>	<b>Is she/he paid with federal funds?</b>	
		<b>Yes</b>	<b>No</b>
		<b>T&amp;E Required</b>	<b>Salary used for match?</b>
		<b>No</b>	<b>Yes</b>
		<b>No T&amp;E Required</b>	<b>T&amp;E Required</b>

### New Positions

New grant-funded positions shall be created only when a job description has been developed and approved by the Human Resources, Finance Department and the Grant Program Manager. The Grant Program Manager shall ensure that the position is approved on the grant application and that adequate funds exist to fill the position. The finance and payroll departments shall be notified to ensure that the position is budgeted on the general ledger and the position is paid using the correct payroll account distribution codes.

### New Hires

New staff hired for work in positions that are wholly or partially funded with federal grant funds, shall be hired when a position and funding are both available. Upon separation of an employee, the home campus or department of the position shall initiate a request to replace the position. NOTE: In Laserfiche you will start the [process of a new hire](#) and upload a new job description.

The Grant Program Manager shall review the request to ensure that the position is still authorized and necessary. Changes to the job description, if any, shall be made at this time. The Finance department and Federal/State Program Revenue Specialist shall review the request to ensure that adequate funds exist in the appropriate account code(s). If funds do not exist, the Finance Department shall notify the Grant Program Manager to determine if funds will be re-appropriated to the account code(s). After approval from the Grant Program Manager and Finance department, the Human Resources department shall advertise the position.

The screening and selection process shall include a review of the recommended applicant to ensure that he/she meets the highly qualified requirements under the Elementary and Secondary Education Act, as appropriate, or any other grant-specific credentials

Upon employment, the new hire shall receive and sign a copy of his/her respective job description to include the grant funding source. NOTE: If the position is funded with a short-term grant fund, the employee's signed job description shall note- "If the position is funded by grants, federal funding, or other special funding, it is understood that employment is expressly conditioned on the availability of full funding for the position. If full funding becomes unavailable employment is subject to termination or nonrenewal, as applicable."

### Transfer of Personnel

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

## Substitute Teachers

Salary expenditures for substitute teachers are allowable for approved teacher positions. The finance and payroll departments shall ensure that the expenditures for substitute teacher costs are budgeted and expensed from the appropriate account code(s). The LEA's after-the-fact documentation will identify the federally funded teacher or staff for whom the substitute is working. After the fact documentation may be through Payroll authorization forms or Substitute acknowledgement of being paid from federal funds. The School-Board approved [Compensation Plan](#) shall be used to compensate all substitutes whether paid from local, state or federal grant funds.

## Stipends and Extra Duty Pay

Stipend and extra duty pay expenditures are allowable for authorized and approved activities. Time and Effort logs, and/or student/parent sign in sheets shall be maintained to substantiate the stipend and/or extra duty pay for stipends. Stipends paid that require extra duties will maintain a monthly time and effort report and require a semi-annual certification. Stipends that are paid as a one-time payment will be documented on a time and effort report and require a semi-annual certification. Extra Duty Pay may be documented as time and effort. NOTE: It is recommended by the TEA that a job description for each stipend role include the duties related to the grant purpose and the grant funding source. NCISD will have employees being paid extra duty pay from federal or state funds sign a Supplemental Pay agreement before work has begun. Note. A sample Supplemental Pay Notice/Job Description is included in the Exhibit Section. The School-Board approved [Compensation Plan](#) shall be used to compensate all staff whether paid from local, state or federal grant funds.

## **Supplemental Pay Agreements and Supplemental Pay may be signed electronically.**

The finance department shall ensure that the expenditures for stipend and extra duty pay are budgeted and expensed from the appropriate account code(s). The stipend and extra duty pay rates shall be the same as the rates used for similar locally funded activities.

## 902.73 Time and Effort Documentation

District staff funded wholly or partially with federal grant funds shall comply with federal guidelines related to time and effort. 200.430(i)(1) The grant funded staff, their immediate supervisors, grants management, human resources, and finance departments shall be aware of the federal guidelines related to time and effort documentation. As needed, on at least an annual basis, all impacted staff shall be trained by the grants management department and/or attend appropriate training from an outside source.

New Caney ISD will use [TEA's Substitute Time and Effort System](#) that was approved by the US Department of Education (USDE). The Management Certification shall be completed, signed by the Superintendent and filed with TEA in accordance with the established deadlines. Training of staff shall occur at the time the system is implemented to ensure that all grant-funded staff and the grants management and finance departments are aware of the requirements of this system.

New Caney ISD shall collect and monitor time and effort documentation for district employees only. **Time and effort documentation does not apply to Independent Contractors.**

New Caney ISD shall comply with all federal time and effort documentation guidelines. The following requirements shall apply to all district staff funded wholly or partially from federal grant funds, including staff funded through non-federal grant funds as part of a cost sharing or matching requirement.

#### Job description for all grant funded staff

New Caney ISD shall develop and distribute a job description to all district staff that is wholly or partially funded with grant funds. The job description shall include the funding source, stipend pay (if funded with federal funds) and the job duties as they relate to the grant position. The grant-funded staff shall sign the job description at employment and on an annual basis. The job description and assignment shall be supported by documentation.

#### Roster of all grant funded staff

The Grant Program Manager shall maintain an up-to-date roster of all grant funded staff to include the position title, annual salary, and funding source(s) by percentage. The roster of grant funded staff shall include all staff paid with non-federal grant funds whose compensation/benefits are paid as part of a matching or cost sharing requirement of a federal grant fund.

The home campus or department, Grant Program Manager, Human Resources, and finance departments shall work collaboratively to ensure that the roster accurately reflects that data maintained in their respective area of responsibility. Discrepancies, if any, in the roster shall be brought to the attention of the grant's management department.

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

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



noted on the roster. And, shall ensure that all grant-funded staff meet the state's Certification or are Highly Qualified, as appropriate.

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

#### Budgeting of grant funded staff

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

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

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

#### Time and effort requirements for staff funded 100% from one grant

The staff funded 100% from one grant source do not have to maintain periodic time and effort records. However, all employees must certify in writing, at least semi-annually, that they worked solely on the program for the period covered by the certification. The employee and his/her immediate supervisor must sign the [Semi-Annual Certification Form](#)

The timeline for semi-annual certifications shall be once per academic semester to coincide with teaching assignments each semester. The immediate supervisor shall submit all signed semi-annual certifications to the grant management department as noted below:

- 1) 1<sup>st</sup> Certification – due 1 week after the start of the 1<sup>st</sup> semester (Usually in early January)
- 2) 2<sup>nd</sup> Certification –due 1 week after the start of the 2<sup>nd</sup> semester (After the last day of work in June or last day of work if employed during the summer. No later than August 1<sup>st</sup>.)

The Grant Program Manager review shall consist of the following:

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

The Grant Program Manager shall collect and review all Semi-Annual Certification Forms. Any certifications that reflect a percentage other than 100% shall be forwarded to the finance department for adjustment of the grant payroll expenditures for the certification period. NOTE: Steps should also be taken to ensure that the staff member's work schedule is adjusted to 100% grant related or is changed from the semi-annual certification method to time and effort reporting. The Grant Program Manager shall file the certifications for audit purposes.

The finance department shall process an earnings adjustment entry to correct the account distribution code(s) as appropriate.

Time and effort requirements for staff split funded (funded from more than one (1) cost objective and/or grant programs)

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

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

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

Grant-funded staff under this category shall complete a Time and Effort Worksheet (sample in Exhibit Section) to include the date, grant source, percentage worked in the grant source per day and the summary for the month (or pay cycle). The staff member and his/her immediate supervisor shall sign the time and effort report. The timeline for time and effort reports shall be twice per month to coincide with the monthly payroll cycles as noted below:

- 1) Semi-monthly payroll [5<sup>th</sup> and 20<sup>th</sup> of month] – Time & Effort reports are due by the 1<sup>st</sup> and 15<sup>th</sup> of the month.

The immediate supervisor shall submit all signed time and effort reports to the Grant Program Manager.

The Grant Program Manager review shall consist of the following:

- 1) A review of the time and effort reports to compare the summary percentage of grant-related work per funding source to the budgeted percentage utilized to charge the monthly (or semi-monthly) payroll charges
- 2) A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the percentage of grant-related work per funding source
- 3) If the time and effort report reflect the same percentage, the report may be filed for audit purposes

- 4) If the time and effort report reflect a different percentage, the report shall be reconciled to reflect the correct payroll charges by grant funding source and forward the reconciliation to the finance department for adjustment of the payroll charges on the general ledger.

The finance department shall prepare earnings adjustment to reclassify the expenditures as noted on the reconciliation of the time and effort report(s). According to federal regulations, the final amount charged to each grant award must be accurate, allowable and properly allocated. The finance department shall post all variances prior to the final expenditure report. NOTE: The finance department should use caution to avoid excess drawdown of grant funds due to unallowable payroll costs if timely adjustments to the general ledger as not posted prior to the drawdown of funds.

#### 902.74 Non-Payroll Expenditures

Direct non-payroll expenditures include contracted services, supplies, travel and equipment. The expenditure of federal grant funds for non-payroll costs shall adhere to the district's purchasing policies and procedures, and the grants program guidelines. In addition to the normal purchasing process, all grant funds must be approved by the Grant Program Manager for each respective grant program, as appropriate.

The Grant Program Manager with approval authority for each federal grant as listed is in the Exhibit section.

#### TEA Guidelines Related to Specific Costs

New Caney ISD shall adhere to TEA's Guidelines Related to Specific Costs as posted in the Allowable Cost section of the [Division of Grant Compliance and Administration - EDGAR MATERIALS AND RESOURCES](#) – Revised May 2015. A copy of the guidelines will be made available to all staff with authority to initiate and/or authorize a purchase or expenditure with federal grant funds. In addition, all staff with authority to initiate and/or authorize a purchase or expenditure, such as campus bookkeepers, campus and department administrators, business office staff, and grant department staff shall receive a copy of the latest guidelines. The guidelines shall be incorporated in the annual training for all of these staff members. These guidelines shall be posted on the District's website as a resource when expending federal grant funds.

#### Local Guidelines Related to Unallowable Costs

New Caney ISD has developed local guidelines related to unallowable costs with federal grant funds or state allotment funds. Although some of these costs may be allowable under the federal or state regulations, New Caney ISD has determined that these expenditures shall be unallowable with federal grant funds. The unallowable costs are noted below:

### Unallowable Costs

Meals (during an In-District Working Lunch or Professional Development) that exceed \$10 per person)

Hotel cost for trips that are less than 60 miles from home campus

Meals during a day trip

Educational field trips to an amusement park

Incentives & Awards [[Refer to Incentive Procedures](#)]

### Selected Items of Cost – Professional Services

#### 902.75 Contracts and Professional Services with Grant Funds

All contracts and professional services agreements shall be reviewed and approved in accordance with New Caney ISD guidelines for all non-grant funds. The district's [Purchasing Procedures](#) shall be adhered to in procuring, evaluating, selecting and awarding contracts. The vendor shall complete the appropriate vendor packet, to include, at a minimum, the following documents:

- Contracted Service Agreement
- W-9 Form for vendor identification and tax purposes
- Conflict of Interest Questionnaire
- Felony Conviction Notice
- Criminal Background and Fingerprinting (if working directly or indirectly with students)
- Certificate of Insurance (with New Caney ISD as additional insured) if services will be rendered on district property if more than \$50,000.

In addition, the Grant Program Manager shall review and approve all consultant services agreements for compliance with federal regulations regarding professional service costs (2 CFR 200.459).

The Grant Program Manager and/or Purchasing Department review shall consist of the following:

- 1) Consultant and/or contractor has not been suspended or debarred.
- 2) The contract and/or funds have been approved in the grant application, if specific approval is required from the granting agency.
- 3) The contract's nature and scope of service is directly related to the federal grant award activities.
- 4) The past pattern of costs from previous 2 years
- 5) The contract does not contain any proposal costs [not allowable under federal regulations]
- 6) Whether the proposed contracted services can be performed more economically by direct employment rather than contracting
- 7) Capability of the proposed vendor to perform the required services.
- 8) The customary fees charged by the proposed vendor.
- 9) The contract and/or consultant agreement meets the allowable costs principles.
- 10) A contract subject to Davis Bacon has the appropriate contract language.

- 11) The contract and/or consultant agreement fee for services do not exceed any federal grant or local limits and the Executive Director of Finance and the Director of Federal Programs, will complete the verification of payroll before payment is made to the vendor.

The initial review of contracts shall be done by the Grant Manager. Afterwards the purchasing department shall review and approve all contracts with the Director Purchasing being final approval.

The final approval authority for all contracts shall be the Superintendent or designee.

The date New Caney ISD executes (signs) a contract for professional services shall be defined as the "Federal obligations date". Since New Caney ISD cannot obligate federal grant funds, except during the grant period, New Caney ISD shall not execute a contract prior to, or after, a grant period; otherwise, the costs of the professional services shall be unallowable under the federal cost principles.

However, New Caney ISD may negotiate contracts prior to the effective date of the contract. NOTE: See [Guidance and Best Practices for Contract Negotiations Prior to NOGA](#) handout in exhibit section. This handout is guidance from TEA's grant department.

All district contracts for professional services or construction services to be funded through a federal grant award shall comply with the following contract provisions as recommended in the Texas Education [Agency's Guidance and Best Practices for Professional Services Contracts](#):

- The contract is only effective upon receipt by New Caney ISD of the NOGA from the awarding agency.
- The contract period is aligned to the grant period of availability as stated on the NOGA from the awarding agency (period of availability).
- All services will be completed during the effective dates of the contract.
- The Purchasing Director shall make sure that the contract identifies the funding sources that will be charged for the services provided, including the specific amount and/or percentage of the total contract amount to be charged to each funding source.
- All services will be invoiced monthly after services are received (rather than paid lump sum at the beginning of the period of availability before services are rendered) and paid upon verification of receipt of services. (Exception: When supplies or materials are required to be purchased before services begin.)
- The regulations for procurement in 2 CFR §§200.318-323 are followed in issuing the contract.
- All professional services provided under the contract will follow the provisions of 2 CFR 200.459 Professional service costs.
- The contract identifies and lists only reasonable, necessary, and allocable services to be provided during the period of availability of the funding sources listed in the contract.
- The administrative costs charged to the grant in the contract must comply with any limitations for administrative costs for funding sources (if applicable).

- The contract specifies that the invoice provided by the contractor will include the list of services provided, dates of services, and location(s) where services were provided during the billing period.

For Construction:

- The Purchasing Director shall make sure that the contract identifies the funding sources that will be charged for the services provided, including the specific amount and/or percentage of the total contract amount to be charged to each funding source.
- The contractor shall provide a prevailing wages poster of information onsite at the job sites. The Director of Operations and/or the Maintenance Supervisor will take a picture of the poster, keep the picture locally and also send a copy to the Director of Federal Programs. 29 CFR § 5.5 (a)(1)(i)
- The contractor shall provide NCISD with certified payroll weekly for review. The payroll may be emailed to the Executive Director of Finance and the Director of Federal Programs. The Purchasing Director will make sure that the contract language contains the instructions for certified payroll and will send the contractor the email addresses of the Executive Director of Finance and the Director of Federal Programs to send the certified payroll to for review. 29 CFR § 5.5 (a)(3)(ii)(A)(B)(C)(1)(G)
- The Executive Director of Finance and the Director of Federal Programs shall meet and sign off on receipt of the certified payroll, and at a minimum, review a sample of payroll certification reports to ensure they include appropriate compliance statements and that they are signed properly. (Electronic signatures are valid if the contractor uses an electronic system that requires a legally valid signature) 29 CFR § 5.5 (a)(3)(ii)(C)(D)
- The Executive Director of Finance and the Director of Federal Programs will conduct interviews of a sample of the employees listed in the certified payroll sheets provided to the district as deemed necessary by NCISD Board Policy CV Legal. 29 CFR § 5.5 (a)(3)(iv)(A)(B)

Additional district contract provisions shall include:

- The contract shall not have multi-year extensions without a “non-appropriation of funds” cancellation clause.
- The contract extensions, if included, shall restrict the contract renewals and/or extensions to either a “sole discretion of the district” or “mutual agreement” and not an “automatic renewal”.
- All products created as a result of New Caney ISD shall be vested in New Caney ISD and New Caney ISD shall retain all intellectual property rights.

**902.76** Approval of Grant Purchases and Expenditures

New Caney ISD shall adhere to the normal approval path for purchase orders with non-grant funds. In addition, all purchase orders with grant funds shall be reviewed and approved by the appropriate Grant Program Manager.



The Grant Program Manager review shall consist of the following:

- 1) The expenditure is *reasonable* and *necessary* (as defined in federal grant guidelines). A test of whether an expense is necessary may include the verification that the expenditure is to perform a strategy or activity in New Caney ISD or Campus Improvement Plans.
- 2) The expenditure is not required by state law or local policy.
- 3) The expenditure has been approved in the grant application if specific approval is required from the granting agency.
- 4) The expenditure meets the allowable costs principles.
- 5) The expenditure is allowable and allocable and approved in the grant application and is consistent with the grant purpose.
- 6) The expenditure is supplemental and not supplanting a local expenditure (NOTE: Refer to compliance issues related to supplement and supplant for additional guidance)
- 7) The expenditure has been competitively procured as required by law, as appropriate.
- 8) The expenditure has been approved by the Superintendent or designee.

In addition to the normal approval path of district expenditures, all grant expenditures shall be approved by the Grant Program Manager.

All finance department staff (accounts payable staff) shall adhere to the Accounts Payable Procedures for all check disbursements. Specifically, all checks issued by New Caney ISD shall be verified, recorded, approved, issued and reconciled by multiple individuals to ensure segregation of duties.

#### Procurement/Credit Card Purchases with Grant Funds

New Caney ISD employees may use Purchasing Cards (P-Card) when the Purchasing Manual instructions and guidelines are adhered to. See the NCISD Purchasing Manual online in the employee access area. Pages 21-24.

New Caney ISD may use district-issued procurement/credit cards to make purchases with federal grant funds when the following are adhered to.

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

The Grant Program Manager shall review and approve all federally funded procurement/credit card expenditures. Prior to making a charge you will need to complete a Laserfiche Pcard approval form for the Grant Program Administrator to approve and attach that approval to the monthly credit card reconciliation.

The Grant Program Manager administrative review shall consist of the following:

- 1) Original, detailed receipt includes an itemized list of what was purchased.

- 2) The purchaser has documented a valid reason for the purchase which is consistent with the grant guidelines.
- 3) The procurement/credit card purchase meets the allowable costs principles.

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

### **Purchasing Card (P-Card) Examples of Unacceptable Purchases**

Any type of contracted service  
Employee meals or incidentals during travel  
Sales tax on any transaction  
Purchases with an unapproved vendor  
Software licenses  
Fuel  
A Capital Asset (single item over \$5,000)  
Tips, alcohol or tobacco products  
Leases/rentals requiring a signed agreement (except for vehicle rentals when traveling)  
Maintenance/service agreements requiring a signed agreement  
Software licensing agreements requiring signatures  
Medical services  
Personal purchases (this will result in immediate and permanent suspension of cardholder privileges)  
A personal line of credit  
Supplies from online vendors i.e. Office Depot, Daniel Office etc. (must be purchased through the on-line purchasing system to obtain the discounted, state contract pricing)  
Equipment, Computers, Software, etc.  
Cash Advances/ Gift cards

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

### **Petty Cash Purchases with Grant Funds**

New Caney ISD shall not use a petty cash account to make purchases with federal grant funds.

NOTE: New Caney ISD shall not reimburse any purchases made with personal cash funds, except for travel-related expenditures, as appropriate.

## 902.77 Travel Expenditures with Grant Funds (Students & Staff)

New Caney ISD may use federal grant funds for travel costs. All travel-related expenditures from grant funds shall comply with the allowable federal cost principles, the State Texas-Travel Guidelines, NCISD Board of Trustees Policy and the district's travel guidelines. The allowable rates of reimbursement shall be the lesser of the federal rates or local rates.

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

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

- A completed Travel Authorization/Settlement form for all travel
- Registration fees – registration fees shall be allowable if the event is related to grant activities. Registration fees may be paid from the current grant period for an event during the next grant period **only if** there is an absolute deadline to register for the event. Registration fees for attending an event will be paid from 6411. This is approved by TEA. Recreational or social events subject to an additional fee, above and beyond the registration fee, shall not be allowed with grant funds.
- Meals – meal expenses for overnight travel (in accordance with local travel guidelines) shall be allowed for district employees and students. Non-overnight travel meals expenses shall not be allowed. New Caney ISD shall reimburse meal expenses, subject to the GSA limits, on an *accountable* per diem basis only. The traveler shall submit a written certification [Travel Authorization/Settlement Form] with the actual meal costs for work-related meals. The meal per diems shall be adjusted in accordance with IRS regulations regarding the day of departure/return and meals provided without cost as part of the registration fee. Itemized receipts are not required when a meal is funded with State or Federal grants. (Employees must keep itemized receipts for local audit purposes.) A copy of the conference or meeting agenda is required to be turned in for meal reimbursement. It is the employee's responsibility to determine how the travel will be funded before they depart. The district does not advance funds for meals.
- Lodging – lodging expenses for overnight travel (in accordance with local travel guidelines) shall be allowed. New Caney ISD shall pay for lodging expenses up to the GSA limits with federal and state grants. Receipts shall be required for all lodging expenses. Recreational or personal services such as gyms, spas, etc. shall not be allowed with grant funds.
- Transportation – transportation expenses shall be allowed for *reasonable* expenses such as flight, rental car, taxi, shuttle, mileage reimbursement, etc. (in accordance with local travel guidelines). Receipts shall be required for all transportation expenses to the extent that a receipt is available. Transportation expenses shall be reasonable and limited to the guidance in the cost principles.
- Travel insurance may be purchased with grant funds under the following conditions. If travel is permitted by federal, state and local directives and is the only means to carry out an essential grant function that must be undertaken on a time-

sensitive basis. Travel insurance is an allowable cost, provided the cost is reasonable, and allocable to the grant consistent with the federal cost principles.

- NCISD will allow for cancellation flexibility and payment of travel if no refund is available during the pandemic or a declared disaster or emergency.

No grant funds shall be used for travel expenditures of non-district staff such as spouses. New Caney ISD shall not allow any “family-friendly” travel expenditures, such as dependent care travel costs, with federal grant funds.

The Grant Program Manager shall review and approve all travel-related expenditures paid with federal grant funds.

The Grant Program Manager review shall consist of the following:

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

## **902.78 Preparing Expenditure Reports & Drawdown of Funds**

### **902.41 Draw-down of Grant Funds**

New Caney ISD shall on at least a quarterly basis, or as allowed or required by the grant guidelines, draw-down grant funds that have been spent in accordance with the grant guidelines. The draw-down shall be for all expenditures to date, less grant funds received to date, as verified by a financial general ledger. NOTE: The expenditures shall be net of all refunds, rebates, discounts, credits, and other adjustments, if any. In addition, New Caney ISD may not drawdown more cash than necessary to meet 3 days’ cash needs if New Caney ISD has opted to operate under the cash advancement program guidelines.

If New Caney ISD has opted to operate under cash reimbursement program guidelines, New Caney ISD shall submit a draw-down of federal grant funds only when the following has occurred:

- The expenditure has been made as evidenced by distribution of a paycheck to a grant funded staff member or mailing, e-paying, or delivering a payment to a vendor.

Cash Management 200.305 (a) and (b)

For non-federal entities, payments must minimize time elapsing between drawdown and disbursement (not Federal obligations)

- Cash advances must be maintained in insured accounts
- Accounts must be interest bearing unless:
  1. Aggregate federal awards under \$120,000
  2. Account not expected to earn in excess of \$500 per year
  3. Bank require minimum balance so high, that such account not feasible

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

The draw-down of grant funds from the granting agency shall be initiated by the finance department, Federal/State Program Revenue Specialist. A detailed summary general ledger of each grant fund should be generated to determine if New Caney ISD is entitled to draw-down funds, i.e. if the granting agency owes New Caney ISD any funds. If New Caney ISD has funds available for draw-down, a detailed general ledger should be generated and forwarded to the Grant Program Manager for their review and approval.

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

The Grant Program Manager review shall consist of the following:

- 1) A review of the detailed general ledger for any unusual charges or reclassification of expenditures
- 2) A test sampling of either unusual or large expenditures to ensure that the expenditures were reviewed and approved by all designated staff
- 3) Monitor the percentage of expenditures-to-date to ensure that the grant funds are expended on a timely basis throughout the grant period. TEA may disallow grant fund expenditures that appear to be made outside of the grant period or so late in the grant period that New Caney ISD and its students did not benefit from the delayed expenditure.
- 4) Authorize, in writing, the finance department to draw-down the available grant funds

Upon approval from the Grant Program Manager, the finance department, and Federal/State Program Revenue Specialist shall prepare the paper or electronic draw-down request. A copy of all supporting documentation such as the detailed general ledger, approval from the grant management department, and other supporting documentation shall be filed for audit purposes. The Director of Accounting shall prepare the journal ledger entry at year end for receivables.

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

The finance department, Federal/State Program Revenue Specialist, shall be responsible to ensure that the requested drawdown amount does not exceed a grant-specific drawdown amount, or percentage.

The final drawdown of grant funds from the granting agency shall be made within the allowable time frame. The grant liquidation guidelines shall be adhered to in making final payment for all goods and services received and *placed into service* before the end of the grant period. The drawdown process shall be the same as a monthly or periodic drawdown, except that all refunds, rebates, credits, discounts or other adjustments to the general ledger must be recorded in the general ledger prior to submitting the final drawdown request. The final drawdown shall be reviewed and approved in the same manner as a periodic drawdown.

Federal regulations (CFR 200.415) requires that New Caney ISD certify the accuracy of the annual and fiscal reports or vouchers requesting payments be signed by the authorized individual(s). The Grant Program Manager and Finance Department shall jointly certify every drawdown of funds, including the final expenditure report (drawdown of funds) as noted below:

*“By signing this report, we certify to the best of our knowledge and belief that the report is true, complete and accurate, and the expenditures, disbursements and cash receipts are the purposes and objectives set forth in the terms and conditions of the federal award. We are aware that any false, fictitious, or fraudulent information or omission of any material fact, may subject us to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise.”*

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

At fiscal years end the receivable from the granting agency shall be recorded in the general ledger. The revenues realized and the expenditures should be equal at the time of the final drawdown of grant funds.

### Receipt of Grant Funds

All district staff, especially those assigned with federal grant duties, shall adhere to the Cash Management Procedures. Specifically, all cash received by New Caney ISD shall be deposited, recorded, and reconciled by multiple individuals to ensure segregation of duties.

New Caney ISD shall record all grant fund receivables upon receipt from the granting agency. The receipt of grant funds shall be posted to the general ledger to the appropriate receivable account code. In the event that the grant funds received do not match the revenue or expenditure reports, the finance department shall contact the granting agency to determine the discrepancy. If the granting agency has reduced and/or increased the



grant funds paid to the district, a general ledger adjustment shall be posted to the appropriate revenue and receivable accounts. The Director of Accounting shall prepare and post the adjusting journal ledger entry to the finance general ledger.

New Caney ISD has elected to draw down federal grant funds under the cash reimbursement program guidelines, i.e. after the delivery of the payment to the payee. No interest shall be earned, recorded, nor returned to the granting agency as a result of the cash reimbursement program.

### Tracking and Recording Receivables

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

#### **902.8 Grant Compliance Areas**

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

#### **902.81 Supplement, Not Supplant**

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

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

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

The Grant Program Manager shall review and approve all purchase orders (and non-purchase order payments). The Grant Program Manager review shall include a determination if the planned purchase and/or expenditure meets one of the following guidelines:

- 1) The grant funds will be used to enhance, expand, or extend required activities. Examples may include before/after tutoring, additional research-based

- instructional programs, or other supplemental expenditures not required by state law or local policy.
- 2) The grant funds will be used for specific grant activities included the grant application that are above and beyond the activities funded with local funds
  - 3) The grant funds will be used to supplemental grant activities as noted on the DIP or a CIP.

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

## **902.82 Comparability**

Comparability of services is a fiscal accountability requirement that applies to local educational agencies (LEAs) that receive funds under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the No Child Left Behind Act of 2001 (NCLB), and the Elementary and Secondary Education Act of 2015. The intent of the comparability of services requirement is to ensure that an LEA does not discriminate (either intentionally or unintentionally) against its Title I schools when distributing resources funded from state and local sources simply because these schools receive federal funds. [TEA Title I, Part Comparability of Services Guidance Handbook](#).

The Grant Manger with the assistance of the finance department shall conduct the comparability test on an annual basis and complete the Title I Part A Comparability Assurance Document (CAD). If New Caney ISD determines that it is exempt from the comparability requirements, the Grant Program Manager shall note the exemption on the CAD and submit it to TEA. If New Caney ISD is not exempt, the Grant Program Manager shall complete and submit the Comparability Computation Form (CCF) to TEA by the mid-November annual deadline.

In completing the CAD and CCF, the Grant Program Manager shall follow the process outlined below

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

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

### **902.83 Indirect Cost**

2 CFR 200.413: 200.414 Grantees must have a current, approved federal indirect cost rate to charge indirect costs to the grant. The indirect cost rate is calculated using costs specified in the grantee's indirect cost plan. Those specified costs may not be charged as direct costs to the grant under any circumstances. [TEA Indirect Cost Handbook](#).

New Caney ISD shall apply for an indirect cost rate through the federal granting agency or pass-through entity (TEA) in accordance with the current regulations. The Director of Accounting and Budget shall complete and submit an Indirect Cost Rate Proposal by the established deadline as specified by the pass-through entity (TEA).

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 and General Ledger Accountant shall prepare a general ledger entry for the indirect costs and shall post the entry to the finance general ledger.

### **902.84 Maintenance of Effort**

New Caney ISD shall comply with the Elementary and Secondary Education Act (ESEA) and Individuals with Disabilities Act (IDEA) maintenance of effort requirements.

### **ESSA MOE**

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

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

## IDEA-B MOE

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

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

As part of the IDEA-B grant application process, the Grant Program Manager will need to know the prior year Special Education expenditures and the next fiscal year budgeted Special Education Expenditures. The finance department shall provide these amounts to the Grant Program Manager not later than June 1 to ensure that the most accurate amounts are reflected in the grant application. Changes to these amounts, as they are known, by the finance department shall be submitted to the Grant Program Manager, as appropriate.

## ESSER Maintenance of Equity

Local Maintenance of Equity (MOEquity) The American Rescue Plan (ARP) Act of 2021 (ARP) mandates an additional federal fiscal requirement. Known as local maintenance of equity (MOEquity, previously referred to as MOQ), the requirement applies to all local educational agencies (LEAs) that receive funding under the grants authorized by section 2001 of ARP, including the following:

- 2020–2023 ARP ESSER III
- 2021–2023 ESSER Supplemental (ESSER-SUPP)
- 2021–2024 Texas COVID Learning Supports (TCLAS) Purpose of the Requirement

MOEquity is intended to help ensure that LEAs and campuses that serve a large share of students from low-income backgrounds do not experience a disproportionate reduction in funding in fiscal years 2022 and 2023 (FY22 and FY23), that is, school years 2021–2022 and 2022–2023. In addition, MOEquity is designed to ensure that LEAs serving the largest shares of students from low-income backgrounds do not receive a decrease in state funding below their FY 2019 level.

The Grant Program Manager and finance department shall compute the MOE using the TEA ESSER LEA MOEquity tool that can be found in TEAL GFFC application. The finance department shall provide these amounts to the Grant Program Manager to ensure that the most accurate amounts are reflected. Changes to these amounts, as they are

known, by the finance department shall be submitted to the Grant Program Manager, as appropriate. The human resources department shall provide these FTE counts for each campus to the Grant Program Manager to ensure that the most accurate amounts are reflected. Changes to these amounts, as they are known, by the human resources department shall be submitted to the Grant Program Manager, as appropriate.

#### 902.85 Reporting Requirements

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

- 1) Programmatic reports such as activity, progress and evaluations – Grants Management departments
- 2) Expenditure reports such as interim, drawdown and final expenditure reports – Finance department
- 3) Compliance reports such as Comparability, Maintenance of Effort, Indirect Cost, etc. – Finance department, Grant Program Managers
- 4) Highly Qualified Staff reports – Human Resources department

The Grant Program Manager shall monitor the overall master list to ensure that all reporting requirements have been completed by the appropriate campus and/or department.

All reporting requirements for grant programs can be found at the [Grants Opportunities](#) page on TEA's website.

#### 902.86 Grant Monitoring and Accountability

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

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

The Grant Program Manager for each federal grant shall be responsible for the programmatic and evaluation compliance. The Federal/State Program Revenue Specialist and Grant Program Manager shall be responsible for the financial compliance. A list of the Grant Program Managers by federal grant is included in the Exhibit section. The use of "Grant Program Manager" throughout this document shall refer to the specific

Grant Program Manager by federal grant as listed on 902.9 Grant Awards and in the Exhibit section.

The Grant Program Manager shall monitor the timing of grant activities throughout the grant period, especially as they relate to the desired outcomes. The Finance Department and Grant Program Manager shall monitor the timing of grant expenditures, especially as they relate to the period of availability of grant funds. If either the grant activities or grant expenditures reflect that New Caney ISD will not accomplish the grant activities during the grant period, the Grant Program Manager and Finance Department shall work collaboratively to develop an action plan to ensure that the federal grant goals are met. The oversight of grant activities and expenditures shall include, but not be limited to, the following:

#### Contract Administration:

NCISD does not use federal funds for construction, since it is normally not allowable. In the event construction is allowable, NCISD will review this in a program planning session. If allowed, non-federal entities must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract.

- Cost overruns or high unit costs
- Construction projects – certification of project completeness (as evidenced by the AIA)
- Significant developments that may result in an inability to complete the grant activities or obtain the documents needed for the grant will result in compliance issues being sent to the awarding agency.

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

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

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

#### Remedies for Non-Compliance

New Caney ISD may be subject to consequences due to non-compliance with federal regulations. New Caney ISD shall strive to maintain compliance, but shall respond appropriately to all notifications of non-compliance from the federal granting agency or pass-through agency (TEA).

#### Grant Closeout Procedures



New Caney ISD shall submit all grant closeout documents to the granting agency or pass-through agency, as appropriate. Grant closeout procedures shall include, but not be limited to:

- Ensure that no Federal obligations are made after the grant period end date
- Liquidate all Federal obligations incurred during the grant period
- Submit the final grant program performance report, if any
- Submit the final grant expenditure report (Finance Department and Grant Program Managers will review final report before submission), prepare closeout reports and final accounting within 90 days after period; pass-through entities have 120 days.
- Drawdown all the expended grant funds (reimbursement request) – Match the grant expenditure drawdowns with the finance general ledger
- Certify that the final drawdown of federal grant funds is accurate (Certification)
- Refund any excess grant funds, interest, or other payables to the granting agency or pass-through agency
- Unless federal or pass-through gives extension, all financial Federal obligations must be liquidated no later than 120 days after the period ends. Effectively limit subrecipient liquidation to 90 days
- Account for any real and/or personal property on hand at the end of the grant period
- Other procedures as prescribed by TEA.

## 902.9 Grant Awards

**List of Grant Awards for 2023-2024 (including Grant Program Manager, grant funding source, grant period, and grant amount) Final amounts are added in once TEA releases the amount for each grant. The Award date is the beginning award date for the grant.**

<b>Grant Title/#</b>	<b>Award Date</b>	<b>ALN# or CFDA#</b>	<b>Grant Period</b>	<b>Amount/ Final Amount</b>	<b>Grant Program Manager</b>
TITLE I, PART A-	08/03/2023	84.010A	07/01/2023 09/30/2024	\$3,172,401	Brande Bass
TITLE II, PART A-	08/03/2023	84.367A	07/01/2023 09/30/2024	\$664,100	Brande Bass
TITLE III, PART A-LEP	08/03/2023	84.365A	07/01/2023 09/30/2024	\$566,477	Erika Gutierrez
TITLE IV, PART A- Subpart 1	08/03/2023	84.424A	07/01/2022 09/30/2023	\$206,787	Brande Bass

IDEA-B Formula	08/03/2023	84.027A	07/12/2023 09/30/2024	\$3,097,161	Lori Waldrop
Carl D. Perkins -	08/18/2023	84.048A	08/08/2023 08/15/2024	\$193,636	Brooke Lyles
IDEA-B Preschool	08/03/2023	84.173A	07/12/2023 09/30/2024	\$40,267	Lori Waldrop
TEHCY Grant 3 year cycle	08/06/2021	84.196A	09/01/2023 08/31/2024	\$88,560	Brande Bass
TEHCY ARP 1		84.425.W	09/01/2023- 08/31/2024	\$162,360	Brande Bass
School Safety Standards Grant	03/16/2023		02/09/2023 04/30/2025	\$780,672	Brande Bass and Paul Batchelder
CRRSA-ESSER II Grant	04/21/2022	S425D210042 84.425D	03/13/2020- 09/30/2023	\$8,649,875	Brande Bass
ARP-ESSER III Grant	02/22/2022	D425U210042 84.452U	03/13/2020- 09/30/2023	\$19,432,666	Brande Bass
Silent Panic Alert Technology	01/14/2023		01/05/2023 06/30/2024	\$38,094	Brande Bass and Paul Batchelder

[TEA Grant Opportunities](#): The following resources are available online for each grant program listed above.

General and Fiscal Guidelines  
Program Guidelines  
Program-Specific Provisions and Assurances

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## **Accounts Payable Procedures**

### **Vendor Master File Maintenance:**

#### **Vendor Setup**

All vendors are set up in the system by purchasing specialists and/or campus/department secretaries. If the campus/department secretary requests the information in the system for a vendor, the Purchasing Department finalizes the vendor file in the system and approves the vendor prior to making the vendor available to a campus or departmental secretary. Final vendor set up is only done in the Purchasing Department. Any changes done to the vendor file must be done by purchasing. The Purchasing Director periodically reviews the vendor master file for reasonableness. Vendor Request forms can be viewed in the system as an attachment to their vendor file.

### **Processing Accounts Payable:**

#### **Purchase Requisitions and Purchases**

Order Requisition requests are initiated at the campus or department level through the TEAMS financial system. The accounting system assigns a requisition number as a "cart" number. The campus secretaries/bookkeepers enter the requisition request information into the TEAMS system, including vendor number, amount requested, description of request, and the account distribution. Date of request and cart number is assigned by the TEAMS financial system. TEAMS software alerts users of any requisitions that exceed budgeted amounts. The budget manager must inform the Director of Budget and/or State/Fed. Prog. Revenue Specialist of the need for a budget transfer. Campus secretaries will need to get quotes for all requisitions except Blanket requisitions. If there is a problem with a

requisition, the purchasing specialist denies or places the requisition out for correction. E-mails are sent to the secretary/bookkeeper notifying them of the correction required. It is up to the originator (campus or department) to check for a denial, make all corrections, and resubmit for approval. Depending on the account coding and the personnel control number, the TEAMS software will electronically direct the requisition to the proper approver (in a sequential order) as it makes its way to becoming a purchase order. Each personnel control number is set up in TEAMS as having certain “conditions” and “right” to process and/or approve certain functions that pertain to their position. Whenever a requisition is placed into TEAMS the software picks up on these rights and conditions to direct the requisition to the next approver in the workflow.

Purchase requisitions are reviewed for the following items:

- Proper Campus
- Valid account coding
- Quote sheet
- Co-op and Contract number
- Policy and Procedure compliance
- Detailed description of items being purchased.

A purchase order is created after approval of requisitions. Requisitions are approved by the principals/budget manager in the TEAMS system. Purchase orders over \$50,000 are approved by the superintendent or designee. All purchase orders must be approved before a purchase is made, or before a service is rendered. Purchase Orders are printed in the purchasing department after the Director of Purchasing has given final approval. Purchase Order numbers are automatically assigned by the financial software. The purchasing specialists print purchase orders and distribute to requesting campus/department via email. A copy of the purchase order is sent to cooperatives that have requested a copy of the purchase orders. **(CD-1)**

Blanket purchase orders are used weekly if there are still funds encumbered on that purchase order. Once the funds are depleted, TEAMS will automatically close the purchase order, or the secretary will use the receiving module or send an email to the AP Specialists letting them know the purchase order is to be closed. It is the campus/department secretaries’ responsibility to accurately receive goods purchased in TEAMS. Beginning in December, open PO reports are sent to campus/department secretaries periodically for their review, and “Invoiced Not Received” reports are sent weekly. In June, the AP Specialists will begin to send open PO reports more frequently, and all campuses/departments are required to have their PO’s closed by a specified date.

### **Invoices/Accounts Payable**

Secretary, Executive Director of Finance collects the mail, opens it, stamps received with date, and distributes the mail. The invoices are scanned to the maintenance/transportation department where they make a copy to keep on file and send the copies back to A/P with the approval to make payment. Any duplicate invoices are destroyed or used as remittance slips and sent back to the vendor. Vendor statements are no longer kept on file. AP Specialists only review the vendor statements to make sure all invoices have been paid or need payment. It is the district policy not to pay from statements. The AP Specialist then enters the invoice number and date into the accounting system. If a duplicate invoice is entered in the system, a duplicate error message generates automatically from TEAMS but can be overridden after verification. Accounts Payable Specialists scan invoices into TEAMS financial software to make payments. Campus secretaries log into TEAMS and receive purchases when delivered. Once the automated 3-way match function is performed through TEAMS, the invoice will be posted for payment.

### **Cash Disbursements:**

#### **Distributions**

After AP has entered invoices, laser checks are printed from the accounting system. AP Specialist prints a check register that lists all checks printed, along with the date and vendor information. After each check run, the AP Specialists cross check the backup and other information before mailing the checks, and AP Specialists review each other’s work for the correct vendor name, address, and amount. All checks should be endorsed electronically. The signature files shall be maintained by the CFO and Manager of Information Services. A drive (containing encrypted signatures of the Board President and Secretary) shall be maintained by the Director of Information Services. The depository bank shall be notified via new signature cards when changes occur in the authorized signers.

Blank checks are kept in a locked file cabinet in the AP room. AP Specialists and the Activity Fund Specialist are the only ones authorized to use the key to get the blank checks.

### Wire transfers

Executive Director of Finance, Director of Budget, and Superintendent are the only employees with authority to initiate wire transfers. In cases where the Director of Budget initiates wire transfers via the online bank access, the Executive Director of Finance or Superintendent approves online after being informed by the originator. In cases where the Executive Director of Finance initiates wire transfers, the Director of Budget or Superintendent approves online after being informed by the originator. Confirmation is printed and retained for backup documentation which is used for recording the journal entry. The Executive Director of Finance typically wires for interest and sinking payments twice annually. Wire payments for construction and land purchases as well. The bank does not allow wire transfers without both approvals.

### Credit card check-out procedures & purchases

Credit cards are kept by the Procurement Coordinator in a locked drawer. The Procurement Coordinator is the only one with a key. The Purchasing department is given access to the locked drawer when the Procurement Coordinator is not there. District credit cards that are checked out from the purchasing office must be signed out in person and must be returned the same business day. There must be an approved Purchase Order in place prior to checking out the credit card. No credit cards can be sent by interoffice mail. They must be returned in person.

Campus credit cards that are checked out from campus secretaries shall be checked out for the time that it takes to make the purchase. Every effort should be made to make purchases and return the card to the secretary within the school day. In the event that the card must be kept after school hours, the credit card and receipts shall be returned to the campus secretary immediately upon return to the campus on the following business day. Credit cards shall be used for the intended purpose only. Campus principals are ultimately responsible for lost credit cards and/or unauthorized purchases.

### Travel

Travel requests are initiated by the individual that is traveling out of the district. P-cards may also be used for registrations and memberships. A completed travel form is processed through the campus/department for approval (manual signature) from the supervisor and district level program director (if applicable). Once approval has been granted via the travel form, a requisition is placed in the financial software for approval through workflow. Registrations (not requiring a purchase order number) and other travel arrangements may be processed as a check request rather than a purchase order. Check request approvals are provided through workflow.

After travel is complete, the traveler completes the bottom portion of the travel form as actual expenses. This form is returned to the secretary and a check request is processed (if required) to reimburse the traveler for actual out-of-pocket expenses.

### Sealed Bid Procedures

The Procurement by Request for Proposal method shall be used by New Caney ISD when the purchase of goods or services exceed \$50,000 and cannot be obtained through an approved Cooperative if the acquisition of the goods or services lends itself to a fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

New Caney ISD shall comply with bid requirements, as defined by EDGAR, as noted below:

- Bids must be solicited from an adequate number of bidders, but no less than two (2) bidders
- Bids must be publicly advertised, and bidders shall be provided an adequate amount of time to prepare and submit their bid.
- New Caney ISD shall publicly advertise all bids in accordance with state law, i.e. at least two (2) times in two separate weeks
- New Caney ISD shall provide no less than ten (10) days for bidders to prepare and submit their bids
- Bids must contain detailed specifications to ensure that bidders have a clear understanding of the goods or services that New Caney ISD is seeking to purchase

- Bids must specify the time, date and district location where bids will be opened publicly
- Bids must be awarded based on a fixed price contract to the lowest responsive and responsible bidder. New Caney ISD shall consider discounts, transportation costs, and life cycle costs only if these factors were included in the bid specifications. New Caney ISD will not consider payment discounts because New Caney ISD does not routinely take advantage of payment discounts.
- Bids will be evaluated, ranked and a recommendation for award made to the Board of Trustees at a regularly scheduled board meeting.
- If no bidder is recommended, New Caney ISD shall reject all bids and evaluate whether to modify the bid specifications to initiate a new bid process
- New Caney ISD shall notify the successful bidder and process the contract documents and/or purchase orders, as appropriate
- New Caney ISD shall notify all the unsuccessful bidders to ensure that qualified bidders are encouraged to submit bids during future bid opportunities

### Competitive Proposal Procedures

The Procurement by Competitive Proposal method shall be used by New Caney ISD when the acquisition of the goods or services exceeds \$50,000 and does not lend itself to a fixed price contract.

New Caney ISD shall comply with the sealed bid requirements, as defined by EDGAR, as noted below:

- Requests for Proposals (RFP) must be publicly advertised
- The RFP shall identify the evaluation factors and their weight in awarding the proposal
- Proposals shall be solicited from an adequate number of bidders, but no less than two (2) qualified vendors
- Proposals shall be evaluated, ranked and a recommendation for award made to the Board of Trustees at a regularly scheduled board meeting
- New Caney ISD shall develop an instrument to evaluate each proposal and rank the proposals based on the evaluation scores
- New Caney ISD shall evaluate each proposal by committee or no less than two (2) district staff with knowledge of the RFP specifications
- In accordance with state law, the vendor who is ranked highest as providing the “proposal most advantageous to the district” shall be notified of the potential award
- New Caney ISD may negotiate with the vendor only as it relates to potential cost savings
- If New Caney ISD and vendors cease to negotiate, New Caney ISD shall notify the vendor in writing before starting to negotiate with the 2nd highest ranked vendor.

### Noncompetitive Proposal Procedures

The Procurement by Noncompetitive Proposal method shall be used by New Caney ISD when the purchase of goods or services is from a “sole source vendor”. A sole source vendor is defined as a vendor that meets the following requirements:

- The goods or services are only available from a single source
- New Caney ISD shall acquire and maintain a copy of a vendor’s sole source letter which specifies the statutory or other reason for its sole source status

A justification request must be completed by the requestor (ex. Teacher, campus secretary) and returned to the purchasing office for the approval process. If federal funds are being used, a TEA form must be completed and returned to the purchasing office and forwarded to TEA for approval. If approved, the vendor must complete the sole source affidavit, and the original notarized form must be returned to the purchasing office.

### Other Procedures

Bank statements are downloaded electronically by the Director of Accounting. The Executive Director of Finance, Director of Budget, and Director of Accounting have access to the bank statements. Bank reconciliations are prepared monthly by the Director of Accounting and Accounting Specialist. The Director of Budget approves adjusting entries needed to reconcile. The Board reviews accounts payable & cash disbursements reports, budget



to actual, tax revenue, and other financial reports at monthly meetings. For cash to be withdrawn from the bank, a check must be written out to the bank and cash put in the memo line. Signers must have two forms of ID. There is a \$10 limit to the amount that can be withdrawn. No notification is sent to the District and no authorization is needed.

## **Cash Management Procedures**

### **Property Taxes:**

The annual tax rate is adopted by the New Caney ISD School Board (NCISD) after the annual budget is adopted in August. Property values are set by the Montgomery County appraisal district (CAD). Montgomery County Office of Tax Assessor and Collector collects the taxes and remits them electronically to the district's bank via direct deposit. At the close of each month, the tax assessor-collector uploads the daily, weekly, and monthly collection reports to the FTP site to which the district has access. The Director of Accounting updates the tax spreadsheet with the monthly information and prepares the journal entry based on this spreadsheet. The Director of Accounting enters the journal entry into the system. Executive Director of Finance monthly and at year end will review the tax spreadsheet and match revenues from the spreadsheet to the general ledger.

### **Abatements & Rebates/Refunds:**

All refunds are processed by the 3<sup>rd</sup> party tax collector and are usually the result of supplemental rolls received from the CAD for accounts that have already been paid, or overpayments. List of refunds are sent by county to the district for approval if refund was caused by error. Refunded amounts are summarized on the monthly collection report.

### **Delinquency & Allowance:**

Delinquent taxes are collected by the 3<sup>rd</sup> party tax collectors. Allowance for uncollectible taxes is adjusted annually by the Director of Accounting based on historical collection rates and reviewed/approved by the Executive Director of Finance.

### **Foreclosure and Sale:**

When a property becomes delinquent, the District is notified by the county. Bids are submitted by the public and are taken by the county to the board president and awarded to the highest bidder.

### **State Aid Funding:**

State aid is received from the state comptroller's office via electronic disbursements. The Director of Accounting will view the bank transaction details on a monthly basis, code state aid payments, and enter the journal entry. The Director of Budget monitors the budget and looks at the state funds coming in.

The State/Fed. Program Revenue Specialist reviews special revenue recorded in the GL revenue accounts and monitors special revenue funds on a monthly basis. The Director of Accounting performs the state aid funding reconciliation analysis at year end and reviews the special revenue receivables with the State/Fed. Program Revenue Specialist. The Director of Accounting enters the journal entry to record receivables. The Executive Director of Finance maintains and updates the State Aid template.

### **Access Controls/Segregation of Duties**

Database	Name	Title	Level of Access
TEAMS	Carlene Needham	State/Fed. Program Revenue Specialist	Full
TEAMS	Brandy Chelette	Executive Director of Finance	Full
TEAMS	Merredith Hunt	Director of Budget	Full
TEAMS	Amanda Garcia	Director of Accounting	Full

### **Grants:**

Notices of Grant Awards (NOGA's) are issued to the District based on the application(s) filed by the district's grant administrator. Once these NOGA's are received by the District, the State/Fed. Program Revenue Specialist will begin filing reimbursement requests through TEA on a monthly basis, based on eligible costs/activities. These reimbursements are received electronically from TEA (disbursed through the state comptroller office). Reimbursements are reconciled by the Director of Accounting on a monthly basis.

**Food Service – State and Federal:**

Reimbursements for child nutrition are filed by the Director of Child Nutrition on a monthly basis. These reimbursements are received electronically from TEA (disbursed through the state comptroller office). Reimbursements are reconciled by the Director of Accounting as they are deposited into the district bank account.

**Cafeteria Cashier Sales and End of Day Procedures:**

New Caney ISD offers a prepayment plan for students and parents. These may be made in person at each location with the cashier or online through the designated website, School Cafe. Students may also choose to pay cash for each transaction.

Students use their assigned student Identification Number (ID) issued at the district for use in the serving lines to purchase meals and snacks. Student will enter their ID number at the Point of Sale with the cashier, state their name for verification purposes, meal (breakfast, lunch and Ala carte) sales are recorded at this point. Students paying with cash are given the option of change back or pre-payment on account with remaining funds.

At the close of each meal session the cashier will close out the session according to instructions, count cash, total checks, and enter into the system for balancing. If the cashier is out of balance, the cashier is to re-count with the manager or other assigned personnel for verification. If the drawer balances, the cashier will deliver monies and checks to the manager on-site for end of day processing.

Manager will process all drawers with a witness present by counting all cash, currency, and checks for a total to match the Point of Sale report at the manager station. Manager will record the deposit on a daily deposit slip to be deposited in the designated safe at each campus. If the total of all drawers is out of balance in an amount greater than \$5.00, the Child Nutrition Office is notified, and a report is authorized for use to review all transactions. After review and non-reconciliation, the Director may approve the deposit, document for further investigation or notice from the customer within 72 hours. Once the deposit is approved it will be dropped in the assigned deposit location.

Daily deposits are picked up at each location by the assigned New Caney ISD police department for a night drop at designee bank. At the end of each month, the Director of Child Nutrition will reconcile the statement for the department to ensure deposits are credited properly and notify the bank with any discrepancies. Upon reconciliation, the CN Director will forward financial information regarding the reconciliation to the designated Finance personnel who will review.

**Student Activity Accounts:**

If a district designee collects money for a fundraiser or any other cause, it must be counted together at the campus between the sponsor and the campus secretary/bookkeeper. Each will retain a copy of the deposit remittance list. The campus secretary/bookkeeper prepares the deposit and the Police Department picks up the deposit and deposits into the bank. The campus secretary/bookkeeper submits a copy of the deposit slip and backup to the Accounting Specialist at the Administration building. The Accounting Specialist records the deposit as a cash receipt in the appropriate account. The Accounting Specialist reconciles the Activity Funds' Bank Accounts monthly.

No one is allowed to open bank accounts in the district's name for any reason, including student activity clubs. All clubs and groups must follow the district procedures for handling cash, as described in the Activity Manual. If a sponsor has questionable activity on their club account, they are encouraged to contact the business office first, rather than the campus secretary/bookkeeper.

**Capital Asset Procedures**

Overview: Fixed assets are added to the Excel spreadsheet by review of the individual purchases made in the District throughout the FY that have been coded to object code 66XX. The coding and purchase of items, including items

over the capitalization threshold (\$5,000) are reviewed and approved by the Executive Director of Finance. The data in Excel maintained by the district is separated by the following categories: land and improvements, buildings and improvements, furniture and equipment, and construction in progress. When Excel is updated for the current year, the prior year ending balances are rolled into the beginning balances for both costs and accumulated depreciation.

**Additions:** At year end, the District will run a detailed report of object code 66xx expenditures line items for the current fiscal year. District will review each line item and the associated invoice and determine whether the expenditure should be a fixed asset. To be capitalized as a fixed asset, the expenditure must be a physical object that fits into the above stated categories over \$5,000. When determined that an expenditure is a capital asset, the District will enter each item individually into Excel. For expenditures added to existing construction in progress, the District will review the specific account code assigned to that particular project. All expenditures in that account code qualified as an addition to that project are added to CIP reconciliation maintained in Excel. The progress of CIP projects is monitored by review of the pay applications and communications with the construction companies on whether a project is fully completed at year end. Repair and Maintenance accounts are being reviewed at year end for possible capital assets that could have been miscoded.

**Retirements/impairments:** The capital asset listing is reviewed annually by the District for possible items that are no longer in use and should be retired or impaired. Once an asset has been retired or impaired, it will be disposed of from the Excel listing.

**Depreciation:** The District uses the straight-line method of depreciation for all assets. The useful life of each asset depends on the asset type and is typically based on historical useful lives on assets from prior years. For example, all assets coded to the Buildings and Improvements category are depreciated for 5-47 years. Assets in the Furniture & Equipment category are depreciated over a 5-30 year period. The District uses Excel to calculate the depreciation amounts and produces current and accumulated depreciation amounts. The district also produces a Depreciation Expense by Function within Excel.

**Reporting:** As part of the reporting process, the Executive Director of Finance reviews the financial statements and reconciles reported balances to the asset listings. This reconciliation includes the following steps: agreeing asset and accumulated depreciation category balances to the audit report, agreeing depreciation expense by function to the audit report, and reconciling capital outlay expense to current year additions.

## **Financial Statement Close & Reporting**

### **Financial Close and Reporting**

District's transactions are automated in the general ledger for payroll, payables, and cash receipts. Assets and Liabilities are reconciled monthly for most accounts. Revenues and expenditure reports are reviewed by the Executive Director of Finance and the Director of Budget. Reconciliations are automated or manual for most accounts. The general ledger system and bank provides automated reports which assist with such processes in the reconciling or analyzing of general ledger accounts. The following is a brief summary of the financial close process:

- District ensures all transactions are posted for the fiscal year in the general ledger.
- District reconciles most balance sheet accounts and analyzes revenue and expense accounts on a monthly basis when monthly reports are prepared for board review. All accounts are reconciled at year end. Once all required corrections are made, a final trial balance is provided to the auditors.
- Any adjustments recommended by the auditor are discussed between management and auditor and, if necessary, are approved by management. Such adjustments are entered into the general ledger for the fiscal year being audited.
- District provides auditors a final trial balance.
- If trial balance is satisfactory, the auditor will request a download of the trial balance in excel format.
- Auditors will prepare financial statements and notes to the financial statements from data provided by the District.

- Draft of the report will be sent to the District's management for review. District will advise the auditor of any necessary corrections. Auditor will make the necessary corrections and provide a final draft for approval prior to processing.
- If any journal entries occurred between the trial balance download and issuing of the report, such journal entries were approved by management and agreed by the auditor before posting to the trial balance, which is used to prepare the report. The District will book such entries to the accounting system prior to close so that records match.
- Verify that the ending fund balance for each fund agrees to the audit report. When it agrees, the District will close the books.

The Executive Director and the other Directors in the Finance Department monitor changes in authoritative guidance and regulations that affect the District and make the appropriate changes to the District's accounting policies and procedures on a timely basis. District auditors also notify them of changes when appropriate. They all attend conferences and workshops throughout the year and relay all updates and other information learned to the staff.

Budget to actual comparison statements, by the governmental unit's level of budgetary control, are prepared by the Director of Budget, reviewed by the Executive Director of Finance, and presented to the Board on a monthly basis. Significant variances from budget and/or prior periods are investigated.

#### **Journal Entries**

Most journal entries are initiated and prepared by the Director of Accounting, Fed. Prog. Revenue Specialist, or Director of Budget. All entries are reviewed before posting. Approval of journal entries in TEAMS is restricted to the Executive Director of Finance, Director of Accounting, and Director of Budget. Supporting documentation is stored in TEAMS.

## C030 POPULATION-SERVED-CODE

[print this page](#)

This code table is used in the following record(s):

[090 STAFF-RESPONSIBILITIES](#)  
[305 STAFF-TEACHER ASSIGNMENTS](#)

This code table is used in the following data element(s):

[E0747 POPULATION-SERVED-CODE](#)

Code Table ID	Name	Date Issued	Date Updated
C030	POPULATION-SERVED-CODE	4/2/87	07/02/07

Code	Translation
01	Regular Students Those students served through the regular academic program and students who do not constitute a special population
02	Bilingual Students Those students served in Bilingual programs
03	Compensatory/Remedial Education Students Those students served in compensatory or remedial education programs
04	Gifted and Talented Students Those students served in programs for identified gifted and talented students
05	Career and Technical Students Those students served in an approved state career and technical education course
06	Special Education Students Those students served in special education programs as determined by the admission, review, and dismissal committee
07	ESL Students Those students served in English as a Second Language programs
08	Adult Basic Education Students Those students served in the Adult Basic Education program
09	Honors Students Those students served in Honors classes
10	Migrant Students Those students served in migrant programs

For assistance with the *PEIMS Data Standards* contact the PEIMS Office at [PeimsCustomerSupport@tea.state.tx.us](mailto:PeimsCustomerSupport@tea.state.tx.us)

This version of the *PEIMS Data Standards* is a programmatically converted HTML version of the *PEIMS Data Standards*. It is intended as a job aid to facilitate navigation of the *PEIMS Data Standards* documentation and should not be used to submit PEIMS data or to reach final conclusions about individual public schools. All of the information provided is reviewed for accuracy and reliability; however, TEA assumes no responsibility for any errors appearing in the HTML version of the *PEIMS Data Standards*.

[Texas Education Agency](#)

# Purchasing Card Form (1 form per charge)

<i>Date</i>		<i>Card Holder</i>	
<i>Campus</i>			
<i>Total Amount</i>			
<i>Budget Code</i>			
<i>Description</i>			

**NOTES:**

- If food was purchased, roster **MUST** be attached.
- All receipts should be taped to an 8 x 11 white sheet of paper. No loose receipts.
- There should **NOT** be any tax charged. If charged, it is your responsibility to have corrected.
- Travel related charges need travel form with any travel documentation. (i.e. hotel, airline, and registration receipts.)
- Do not use the P-Card for meals associated with travel. Meals while traveling are reimbursed after travel is complete.

TAPE RECIEPTS HERE



Projected Student Enrollment

New Caney ISD

Subject	Current # of Students Jan 4, 2011	District's projected # Nov 30, 2010	Course Requests	Current Teacher FTEs	Requested Teacher FTEs 24:1	2011-2012 Allocated Teachers	Admin.		Prof. Support		Paras		Total Staff		Student to Staff Ratio
							Curr.	Req.	Curr.	Req.	Curr.	Req.	Curr.	Req.	
English															
Math															
Science															
Social Studies															
CTE															
ELL				0.0	0.0										Current #DIV/0!
Fine Arts															
LOTE															
Health/P.E.															
Other / Electives				0.0	0.0										
Special Education				0.0	0.0										
Athletic Trainer				0.0	0.0										Proj/Request #DIV/0!
<b>Total</b>			0	0.0	0.0										

6th		9th	
7th		10th	
8th		11th	
		12th	
			0

Total enrollment as of Jan. 4

# of \_\_\_\_\_ Special Ed \_\_\_\_\_ LEP (1) \_\_\_\_\_ # of \_\_\_\_\_  
 \_\_\_\_\_ Free/Reduced Lunch \_\_\_\_\_ LEP (F,S) \_\_\_\_\_ GT  
 \_\_\_\_\_ Dyslexia \_\_\_\_\_ Total LEP \_\_\_\_\_  
 \* Justification for ratios lower than the 24:1 Ratio \_\_\_\_\_  
 \_\_\_\_\_ Courses Taken X Students \_\_\_\_\_ = Teachers = \_\_\_\_\_ FTEs  
 \_\_\_\_\_ Periods Taught X Class Size \_\_\_\_\_  
 How many periods will teachers teach? \_\_\_\_\_  
 How many periods will students attend? \_\_\_\_\_

Principal \_\_\_\_\_ Date \_\_\_\_\_  
 Exec. Dir. of Secondary Instruction's Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Exec. Dir. of Human Resources \_\_\_\_\_ Date \_\_\_\_\_  
 Superintendent or Deputy \_\_\_\_\_ Date \_\_\_\_\_

Admin	_____
Prof. Support	_____
Paras	_____
Teachers	_____
Total	_____

for HR Use Only  
Approved FTEs



<b>TITLE:</b>	Instructional Aide - Title I	<b>STATUS:</b>	Non-Exempt (At-Will)
<b>REPORTS TO:</b>	Campus Principal or Designee	<b>TERMS:</b>	181 Days
<b>DEPARTMENT:</b>	Assigned Campus	<b>PAY GRADE:</b>	PT1

**PRIMARY PURPOSE:**

To provide a well-organized, smooth functioning class environment in which at-risk students can take full advantage of the Title I instructional program and available resource materials. Assist teacher in preparation and management of classroom activities and administrative requirements. Work under supervision of a certified teacher.

**QUALIFICATIONS:**

**Education/Certification:**

High School diploma or GED  
 Valid Educational Aide Certificate issued by the State Board of Educator Certification  
 Must meet all highly qualified "Every Student Succeeds Act" (ESSA) requirements

**Special Knowledge/Skills:**

Ability to successfully interact with students, professional employees, parents, and district patrons  
 Ability to lift and transport 40 pounds over a distance of 10 feet without assistance  
 Ability to read and understand operating instructions and assist with the writing of reports  
 Ability to maintain emotional control under stress  
 Bilingual desirable depending on campus programs and needs

**Experience:**

Technical knowledge of data processing systems  
 General computer skills/experience  
 Such additions and alternatives to the above qualifications as the Board of Trustees may find appropriate and acceptable

**WORKING CONDITIONS:**

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

Maintain emotional control under stress. Frequent standing, stooping, bending, kneeling, pushing and pulling; regular heavy lifting of students. Biological exposure to bacteria and communicable diseases. Ability to lift and transport 40 pounds over a distance of 10 feet without assistance.

**MAJOR RESPONSIBILITIES AND DUTIES: 100% TITLE I FUNDS:**

1. Assigned to and perform tasks under the general supervision of a certified teacher of the teaching team.
2. Participates in selecting, planning, organizing, and evaluating. Provide assistance to teacher exercises as directed by the teacher. Assist students with programmed or precise units of instruction. Assist and score objective measurement instruments, assists in working with individual students and with groups.
3. Record grades and attendance; prepare instructional aids including displays and mock-ups; assist with play area activities; assist with operation and use of educational media; assist in teaching routines; work with individual students in drills and exercises.



4. Assist teacher in providing research-based individualized and/or small group instruction and in providing guidance for computer-aided instruction; conduct instructional exercises assigned by the teacher; work with individual students or small groups.
5. Assist with administration and scoring of objective testing instruments or work assignments.
6. Promote and maintain high standards of safety and good housekeeping in all working conditions.
7. Demonstrates ethical behavior and confidentiality of information about students in the school environment and community.
8. Participates in in-service training programs as necessary to meet the needs of assigned students.

**SPECIFIC MAJOR DUTIES AND RESPONSIBILITIES:**

Provide general, supportive, and specialized classroom services at the direction of the teacher by assisting in instruction and activities with students. Assist teacher in providing research-based individualized and/or small group instruction and in providing guidance for computer aided instruction; conduct instructional exercises assigned by the teacher; work with individual students or small groups. Keep teacher informed of special needs or problems of individual students. Participate in staff development training programs to improve job performance; participate in faculty meetings and special events as assigned.

**Pay Determination:**

Salary 100% Title I Funds

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The above statements are intended to describe major job functions of this position and are not intended to represent an exhaustive list of all responsibilities, duties, and skills required. The Superintendent or designee may assign additional duties when deemed appropriate.

Special Funding: If my position is funded by grants, federal funding, or other special funding, I understand that my employment is expressly conditioned on the availability of full funding for the position. If full funding becomes unavailable my employment is subject to termination or nonrenewal, as applicable.

*To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed in the job description are representative of the knowledge, skills, ability, and physical demands required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

I have read and understand the responsibilities and duties required for this position as outlined above. I understand the duties and can perform all essential job functions listed above.

---

		08/02/2021
Signature	Printed Name	Date