Grants Management

Table of Contents

Contents

Table of Contents 1
Preface 3
Staff Directory 3
Responsibilities of the Grant Management Department 4
Mansfield ISD Organization Chart 6
Grant Management Job Descriptions 6
Supplement Not Supplant Procedures 7
Time and Effort Requirements 10
2025-2026 Grants 12
Federal Grants 12
State Programs – Allotments 14
Gifted and Talented: (GT) 18
Career and Technical Education (CTE) 18
Special Education 19
Compensatory Education (SCE) 19
Bilingual and ESL 20
New Allotments created by HB 3, 86th Legislative Session 21
At-Risk Criteria- State Law (TEC_29.081) 20
General Ledger Maintenance 22
Journal Entries 22

Data Entry and Validation 23
General Ledger Transaction (Minimum Data Required) 23
Data System Security & Access to Records 24
Assignment of Access and Passwords 24
Revoking Access 25
Business Staff Training 25
Expenditure Documentation – Charges to Payroll 26
Standards for financial management systems 29
Allowable costs 30
Period of availability of funds 31
Indirect Cost Rate 31
Matching or cost sharing 31
Program Income 35
Amendments and Changes. 36
Equipment. 38
Financial Reporting. 40
Record Retention 43
Resources 46
Appendix A 47
Appendix B 48

Preface

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

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

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

Mansfield ISD's board policy regarding Special Programs- Federal Title I and Private Not for Profit Sources can be accessed at the following website address; Mansfield ISD Board Policy CBB. *Name EHBD (LEGAL)*

Staff Directory

Name	Title	Email	Phone
Dr. Kimberley Cantu	Superintendent	KimberleyCantu@misdmail.org	817-299-6302
Michele Trongaard	Associate Superintendent for Business and Finance	MicheleTrongaard@misdmail.org	817-299-6324
Monica Irvin	Executive Director of Finance	MonicaIrvin@misdmail.org	817-299-6311
Dr. Tamara Liddell	Director of Federal Programs	TamaraLiddell@misdmail.org	817-299-4380
Michelle Edwards-Scott	Executive Director of Special Population	MichelleEdwards@misdmail.org	817-299-4300
LeighAnn Tamplen	Director of CTE and CCMR	LeighAnnTamplen@misdmail.org	682-314-1676
Cody Cannon	Director of Purchasing	CodyCannon@misdmail.org	817-299-6093
Maria Mason	Special Revenue Accountant	MariaMason@misdmail.org	817-299-6310

Responsibilities of the Grant Management Department

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

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

1. The director of the applicable federal program is the final approval authority for all grant activity prior to submission to the Superintendent.

2. Responsibility is defined as the authority to make a decision and be accountable for any outcomes associated with that decision.

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

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

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

Staff Responsibilities :

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

- Monitoring financial compliance of all state and federal grants
- Submitting all federal grant drawdowns

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

Director of Federal Programs – Reports directly to the Area Superintendent of Curriculum and Instruction and is responsible for:

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

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

- Submitting all Special Education federal grant applications
- Monitoring finance and compliance of Special Education grants
- Reporting unusual or irregular activities related to grants to the Area Superintendent
- Maintaining current knowledge of federal, state and District policies related to grants
- Providing central staff and campus training for federal and state grants, as appropriate

CTE Instructional Coordinator – Reports directly to the Executive Director of Middle Grades and is responsible for:

- Submitting all **Career and Technical** federal grant applications
- Monitoring finance and compliance of **Career and Technical** grants
- Reporting unusual or irregular activities related to grants to the Area Superintendent
- Maintaining current knowledge of federal, state and district policies related to grants

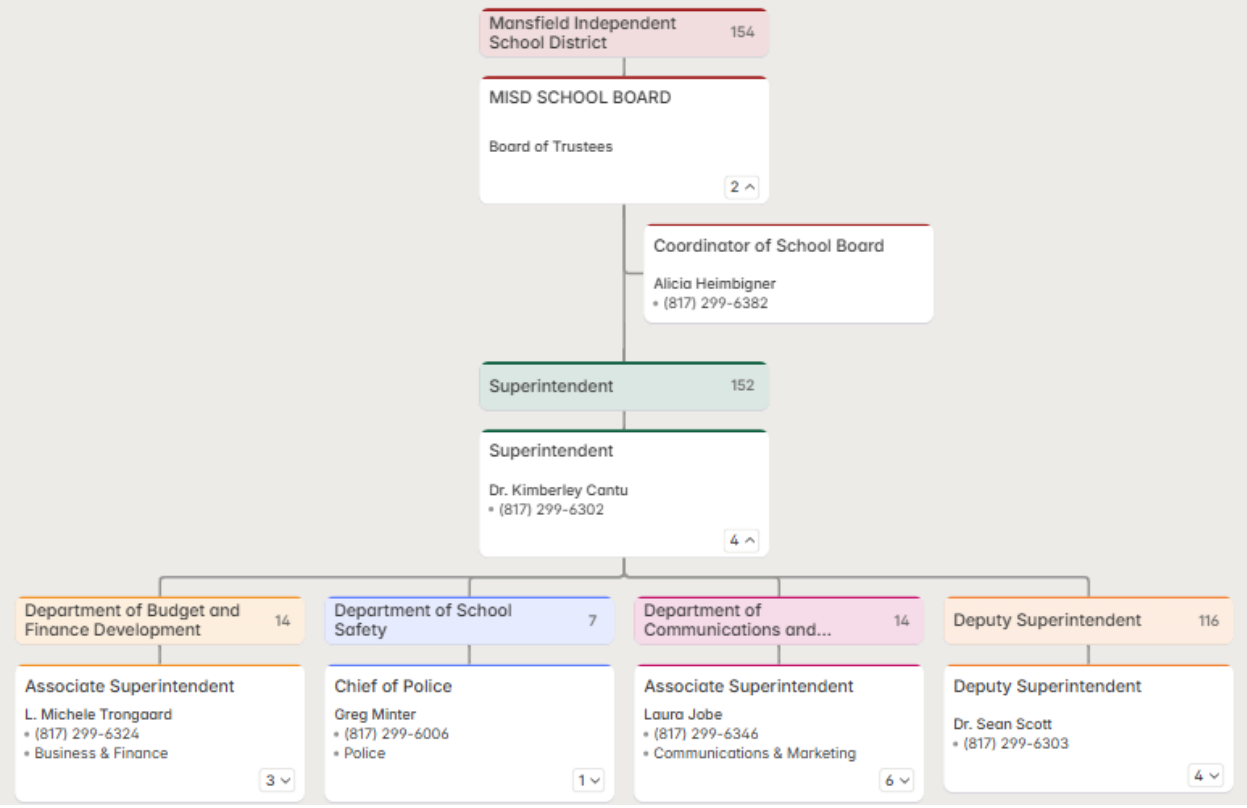
Director of Purchasing– Reports directly to the Associate Superintendent of Business and Finance and is responsible for:

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

Mansfield ISD Organization Chart

The District's Organization Chart can be found on its website at: [Mansfield ISD Organization Chart.]

Diagram for District's Organization chart



Grant Management Job Descriptions

Job Descriptions

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

Department Responsibilities

Duties	Staff Responsible
Review CIP and DIP for compliance	Director of Federal Programs
Conduct comprehensive needs assessment for district	DEIC Committee under the Associate Superintendent for Curriculum, Area Superintendents and Instruction with input from Principals

Duties	Staff Responsible
Compliance reporting	Director of Federal Programs
Training on budgeting, budget amendments, coding, time and effort, purchasing, purchasing cards, credit cards, split-funded salary allocations, contract monitoring (including debarred vendors), travel reimbursements and other employee reimbursements, and selected unallowable costs	Executive Director of Finance/Director of Purchasing/Director of Federal Programs
Approval of all purchases to ensure compliance with grant requirements, coding, allowability of costs, competitive procurement, correct pricing on bids and proposals, eligible vendors (not on debarred list) and alignment with identified needs, CIPs and DIPs	Principals/Executive Director of Finance/Director of Purchasing/Director of Federal Programs
Periodic reporting (cash drawdowns)	Executive Director of Finance
Quarterly reporting and drawdowns	Executive Director of Finance
Budget reporting to budget managers, campuses, and central administration	Executive Director of Finance
Reconciliation of accounting records with expenditure reports to grantor agencies	Executive Director of Finance
Annual review of code of ethics (34CFR Section 80.36), policies and administrative procedures for all of the above listed duties and responsibilities	Executive Director of Finance/ Federal Director/ Director of Purchasing

Supplement Not Supplant Procedures

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

1. Federal funds shall not be used to provide services that the district is required to provide under federal, state, or local laws/policies.
    a. Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4th will not be funded from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
        i. Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
    b. Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.

i. Documentation shall include Board minutes or local policy reflecting the staffing requirement and a report that reflects the staff units throughout the district mandated by the local minutes/policy and the excess units, if any.

c. Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.

i. Documentation shall include purchase orders for state required activities. The purchase orders shall reflect that non-federal funds were used to pay for the expenditures.

2. Procedures for determining that a school participating in a school-wide program is using federal funds available only to supplement the amount of funds that would, in the absence of NCLB federal funds, be available from non-federal sources for the school (including funds needed to provide services for children with disabilities and children with limited English proficiency). Note*: In a Title I school wide program, a school is not required to provide supplemental services to identified children*;
3. Procedures for determining supplement, not supplant when state or local funds are no longer available. Federal funds shall not be used to provide services that the district is required to make available under other Federal, State or local laws ***(Board Policy).***
    a. Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4th will not be funded from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
        i. Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
    b. Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
        i. Documentation shall include the Board minutes or policy and a report that reflects the staff units throughout the district mandated by the minutes or policy and the excess units, if any.
    c. Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.
4. Procedures for determining that program-specific supplement, not supplant provisions are met.
5. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis by the appropriate director of the federal program.
6. TEA's Comparability Computation Report (CCR) should provide valuable information related to the level of state and local funding available at each Title I A participating and non-participating campus. TEA_Title_I,Part_comparability_of_services_guidance_handbook,2024
    a. All purchase orders with federal funds shall be reviewed by the applicable Director to ensure compliance with the supplement, not supplant provision. The final approver's signature and date is his/her representation that the grantee complied with local policy and procedure and state and/or federal law, rules and/or grant requirement, as applicable
7. Procedures for determining supplement, not supplant when state or local funds are no longer available

a. Federal funds shall not be used to provide staff that the district provided with non-federal funds in the prior year.
    1. Documentation may include a report that reflects the staff units throughout the district and the prior year and current year source of funding.
b. Federal funds shall not be used to pay for goods or services that the district provided with non-federal funds in the prior year.
    i. Documentation may include Budget Worksheets or other budget documents. Procedures for determining that program-specific supplement, not supplant provisions are met.

The Penalties for supplanting are often severe. All federal funds involved in a supplant normally must be returned to the federal government. Since audits are usually conducted after the grant period has ended, there is often no other alternative correction action available other than returning the funds. ***TEA Supplement not Supplant Handbook***

a. Title I, Part A - School Wide Programs (Fund 211)
    1. Title I, Part A federal fund shall be used only to supplement the amount of funds available from non-federal sources for the campus including funds needed to provide services that are required by law for children with disabilities and children with limited English proficiency. A school wide campus does not have to demonstrate that activities are supplemental. The school is not required to identify particular children or to provide supplemental services to identified children.
    2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

b. IDEA B Formula (Fund 224)
    1. IDEA B Formula funds are to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub grants. (84.027) (U.S. Department of Education)
    2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

c. IDEA B Preschool Formula (Fund 225)
    1. IDEA B Preschool Formula funds are to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)
    2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

d. National School Breakfast and Lunch Program (Fund 240)
    1. This fund is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA).
    2. User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.

e. Vocational Education-Basic Grant (Fund 244)
    1. Vocational Education-Basic Grant funds are to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)
    2. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

f. Title II, Part A – Teacher/Principal Training and Recruitment (Fund 255)
    1. Using Title II, Part A funds to meet any state mandate or local board policy would be considered a supplant. For example, if an LEA decides to use Title II, Part A funds to hire additional teachers to reduce class size in Grade 2, the state mandate of 22:1 must be met with state and/or local funds before additional teachers may be hired with Title II, Part A funds.
    2. Documentation may include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.

g. Title III, Part A – English Language Acquisition (Fund 263)
    1. Title III, Part A funds shall be used so as to supplement the level of Federal, State, and local public funds that, in the absence of such availability, would have been expended for programs for limited English proficient children and immigrant children and youth and in no case to supplant such Federal, State, and local public funds.
    2. Documentation may include a report that reflects the state and/or local funds used to provide Bilingual education or ESL services to students as required by state law and the federal funds used to provide additional services beyond the basic education program that is already provided.

h. Title IV, Part A- Student Support and Academic Enrichment (Fund 289)
    1. Title IV funds are to be used to provide all students access to a well-rounded education; improve academic outcomes by maintaining safe and healthy students and improve the use of technology to advance student academic achievement.

Time and Effort Requirements

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

Two Reporting Systems

Any LEA that receives federal grant funds is required to maintain time and effort documentation for its employees whose employees are paid at least in part with federal funds. (Employees funded wholly with nonfederal funds and LEAs that do not receive federal grant funds are subject to time and effort requirements communicated by TEA's Financial Compliance Division. Refer to the Introduction for contact information.)

LEAs may use one of two time and effort reporting systems:

1. The traditional system requiring semiannual certifications for single-source funded employees working on non–Ed-Flex programs and PARs for employees funded through multiple federal grant programs
2. The substitute system, which also allows semiannual certifications for certain employees funded through multiple federal grant programs

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

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

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

Refer to Section *Compensation for personal services in 2 CFR § 200.430* for additional information pertaining to payroll charges. For More information on the properly accounting required for time and effort per TEA, refer to Federal_time&effort_reporting_handbook.

2025-2026 Grants

Fund	FY	Beg. Date	End Date	Roll For-ward	Program	Fed/ St/ Loc.	CFDA No.	Funding Agency
211	25	07/01/25	09/30/26	Y	Title I Part A – Improving Basic Education/ School Improvement	F	84.010A	TEA
224	25	09/01/25	09/30/26	Y	IDEA-B, Formula	F	84.027A	TEA
225	25	09/01/25	09/30/26	Y	IDEA-B, Preschool	F	84.173A	TEA
240	25	07/01/25	09/30/26	Y	Student Nutrition Fund	F	10.555	TEA
242	25	07/01/25	08/31/26	Y	Student Nutrition Summer Feeding	F	10.559	TEA
244	25	08/01/25	09/30/26	Y	Carl Perkins, Career & Tech, Basic	F	84.048A	TEA
255	25	07/01/25	09/30/26	Y	Title II, Part A, Teacher/Principal Training and Recruiting	F	84.367A	TEA
263	25	07/01/25	09/30/26	Y	Title III, Part A, Limited English Proficiency	F	84.365A	TEA
265	25	07/01/25	07/31/26	Y	Nita M. Lowey 21st Century	F	84.287	TEA
272	25	09/01/25	08/31/26	Y	MAC	F	93.778	HHSC
281	22	09/01/25	08/31/26	Y	LEOSA-Law Enforcement	F	12.000	DOJ
282	22	09/01/25	08/31/26	Y	Air Force Jr ROTC	F	12.000	DOD
289	25	09/01/25	09/30/26	Y	Title IV, Part A, Student Support and Academic Enrichment	F	84.424A	TEA
385	25	09/01/25	08/31/26	Y	State Supp. Visually Impaired	S	N/A	ESC11
410	25	09/01/25	08/31/26	Y	State Textbook Fund	S	N/A	TEA
427	25	09/01/25	08/31/26	Y	Read to Succeed	S	N/A	TEA
429	25	07/01/25	09/30/26		Misc. Grants			
461	25	09/01/25	08/31/26	Y	Campus Activity Fund	L	N/A	Local
483	25	09/01/25	08/31/26	Y	M-Fund	L	N/A	Local
492	25	09/01/25	08/31/26	Y	Education Foundation Grant	L	N/A	Local
498	25	09/01/25	08/31/26	Y	Misc. Grants	L	N/A	Various

Federal Grants

The district receives several federal grants on an annual basis. These grants are listed in the section about 2025-2026 Grants.

The District is required to comply with all General Provisions of EDGAR (Subpart B) and Programmatic (ESSA, IDEA, etc.) regulations for each federal grant award. The EDGAR in its

entirety can be accessed at: Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations.

The District's Board Policy addresses Conflict of Interest, per EDGAR 2 CRF 200.318(c)(1) and EDGAR compliance. Go to Mansfield IS's Board policy manual website at https://pol.tasb.org/Policy/Search/1104?filter=BB, then search CBB legal

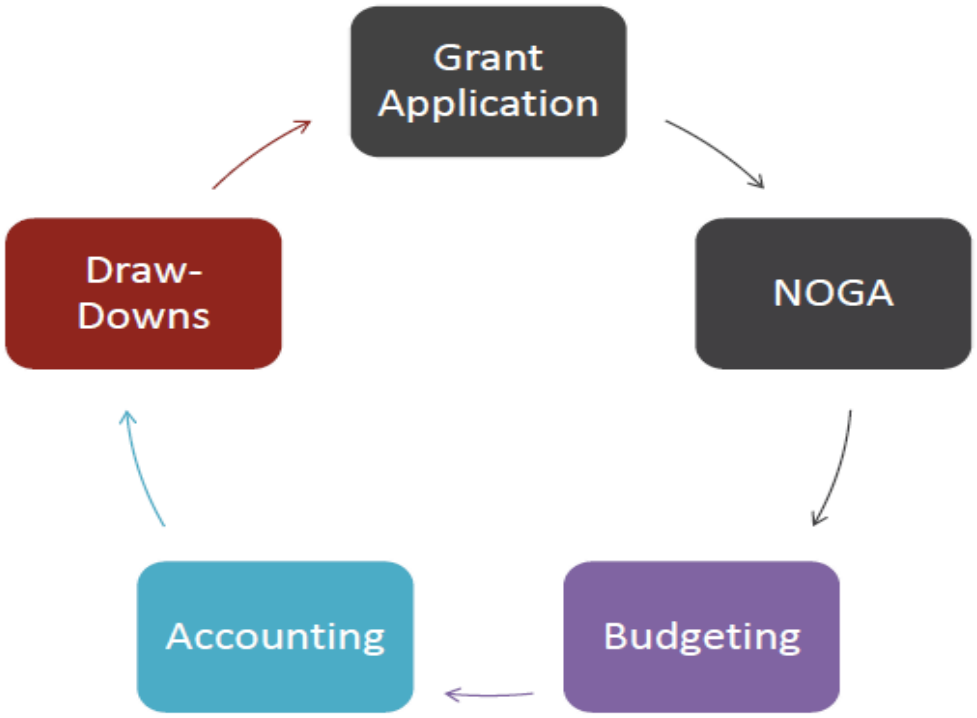
All federal grants must comply with its grant program requirement and Mansfield's Purchasing Manual. Mansfield ISD manual can be found at: Mansfield ISD Purchasing Manual Section 2.pdf

Grant Application Process

The district may be eligible to apply for "entitlement" and/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 "maximum" and/or "final" entitlement awards for the district are posted on the TEA Grants Management webpage at: Administering a Grant | Texas Education Agency.

Mansfield ISD has a Business and Financial Services Manual. It gives Finance employees information they need to ensure transactions are properly treated. MISD_Business_Manual.

Grant Process



State Programs – Allotments

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

A percentage of each state allotment must be spent on "direct" expenditures for the given special program. Obtained from TEA Summary_of_Finances., the current percentages and program intent code (PIC) are noted below by program:

1.	Special Education	55%	PIC 23
2.	Career & Technical Education	55%	PIC 22
3.	State Compensatory Education (SCE)	55%	PIC 24-30 (except 25& 27)
4.	Bilingual/ESL Education	55%	PIC 25
5.	Early Education	100%	PIC 36
6.	Dyslexia	100%	PIC 37
7.	CCMR Outcomes Bonus	55%	PIC 38
8.	Gifted & Talented	100%	PIC 21*

* PIC 21 was not a state-funded separate allotment as of HB 3 (2019) but was reinstated in FY 2021-2022 (HB_1525). A TAA issued on 8/26/2021 confirmed that the GT Allotment spend percentage requirement will be at 100%. We should continue to classify GT-related expenses in PIC 21.

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

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

As part of the budget adoption process, the director of budget shall verify that the proposed budget includes appropriations in each of the special programs of *no less* than the percentages stated above as required direct expenditures for each special program. [Note. If the district does not budget to compliance, it may not spend to compliance.]

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

Program Intent Codes (PICs) – FASRG

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 School wide Activities related to SCE (Campuses with 40% or more educationally disadvantaged students)
- PIC 31 High School Allotment (discontinued funding 2018-2019)
- PIC 32 Prekindergarten, Basic
- PIC 33 Prekindergarten, Special Education*
- PIC 34 Prekindergarten, State Compensatory**
- PIC 35 Prekindergarten, Bilingual/ESL***
- PIC 36 Early Education Allotment
- PIC 37 Dyslexia Allotment
- PIC 38 College, Career and Military Readiness (CCMR)
- PIC 43 Dyslexia, Special Education (New in 2020-2021)

*PIC codes used in Special Education mandated spending requirement
**PIC codes used in State Compensatory Education mandated spending requirement
***PIC codes used in Bilingual/ESL mandated spending requirement

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

Staff Full-time Equivalents (FTEs) and Payroll Account Coding

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

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

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

The campus principals shall prepare a staff FTEs report that is based on the campus master schedule. The staff FTE report shall reflect the names of all staff, the position, and the assignment(s) by PIC code. For example, a teacher that teaches 4 special education classes and 4 career and technical education courses, should have .5 FTEs in PIC 23 *(special education)* and .5 FTEs in PIC 22*(career technology)*. [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**) PEIMS_Served_Code_defination 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 06	PIC 33	PK Special Education
▪ Population Served Code 03	PIC 34	PK Compensatory Education
▪ Population Served Code 02	PIC 35	PK Bilingual Education
▪ 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).

Special program administrators shall also submit a staff FTE report for non-campus administrative staff. The PIC codes for the non-campus staff shall reflect what they do, where they are assigned to work, and the special program(s) that they support.

The Staff FTEs reports shall be submitted to the *human resources department* no later than the deadline of *September 1* of each fiscal year. The *human resources department* shall verify the staff FTEs and ensure that funds are budgeted in the appropriate payroll account codes. Budget changes and/or amendments, if any, shall be prepared by *special program administrators*. [Note. The minimum spend percentages shall be verified again to ensure that the budgeted amount by PIC still meets or exceeds the minimum spend percentage by special program.]

After approval of the staff FTEs reports, the *human resources department* shall submit the staff FTEs to the director of payroll department for the purpose of updating the payroll distribution record(s) of each district employee.

Campus principals and special program administrators shall be responsible to ensure that any changes to staff assignments are submitted to the *human resources department* within five (5) days of the assignment change. The prior process of verifying the FTEs/account codes, approval of the FTE report, and submission of the reports to the payroll department shall occur upon the receipt of assignment changes.

State Allotment Program Legal Requirements (TEC excerpts)-*New* Schedule_J-4 Annual Financial Report.

State laws, specifically Chapter 29 and Chapter 48 include requirements related to program eligibility and allowable funds. Excerpts from each state allotment program fund requirements are noted in the following sections.

Beginning with fiscal year-end (FYE) 2021, LEA auditors are strongly encouraged to answer the new set of compliance questions that are aligned with the requirements to the Texas Education Code, §48.104, Compensatory Education Allotment, and §48.105, Bilingual Education Allotment, as amended by House Bill 3 of the 86th Texas Legislature, 2019. The compliance questions can be found in the Financial Accountability System Resource Guide, Module 4: Auditing, section 4.6.5 Compliance with Laws and Regulations. Starting in FYE 2022, both the new J-4 schedule and the compliance questions will be required. They will be used to determine if the program funds were not used in compliance with the statutes. This determination may involve the LEA's average use of funds for the three preceding school years. Schedule J-4 contains two sections of four questions.

The questions are related to Compensatory Education Program and Bilingual Education Program expenditures. Sample of Proposed Schedule J-4.

Data Codes	Section A: Compensatory Education Programs	Column 1 Responses
AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes / No
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes / No
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	$_____
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	$_____
Data Codes	**Section B: Bilingual Education Programs**	**Column 1 Responses**
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes / No
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes / No
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$_____
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	$_____

Gifted and Talented: (GT)

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

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

While there is no direct GT allotment on the Summary of Finances, there still exists the statutory requirement to offer a GT program. Districts should continue to report expenditures to the GT PIC code (21) through PEIMS reporting.

Career and Technical Education (CTE)

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

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

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

Special Education

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

Specifically, each school district shall identify students eligible for the special education program and serve the students in an appropriate manner to obtain state funds. The student's individualized education plan (IEP) shall serve as the official document to support that each student is eligible for special education, the type of instructional arrangement, and the number of contact hours to be served in a special education setting. All student identification and enrollment shall meet the special program guidelines in the student attendance accounting handbook (*SAAH*). Student enrollment data shall be submitted to TEA through the PEIMS fall submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS summer submission.

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

Compensatory Education (SCE)

The compensatory education program must adhere to state law, Texas Education Code (TEC) 29.081 and TEC 48.104. Chapter 29 addresses the programmatic guidelines related to eligibility, "at risk" identification, and program services. Chapter 48 addresses the funding formula and allowable costs. The SCE program is funded based on the highest six (6) months of free and reduced lunch eligibility students in the prior school year. The Director of Student Nutrition shall provide the monthly counts of free and reduced lunch eligibility to the finance department, special revenue accountant, on a monthly basis for the purposes of estimating SCE funds in the next fiscal year.

Specifically, each school district shall identify students eligible for the compensatory education program and serve the students in an appropriate manner to obtain state funds. There are fourteen

(14) at risk indicators in state law- https://tea.texas.gov/finance-and-grants/financial-compliance/state-compensatory-education.

The principal at each campus shall be responsible for identification of all at risk students. The at-risk student enrollment shall be reported to TEA through the PEIMS Fall Submission.

The SCE program compliance is unlike the other special programs in that it requires specific documentation as outlined in the financial accounting system resource guide (FASRG) Module 9. The district improvement plan (DIP) and campus improvement plans (CIP) are the primary source of documentation for the expenditure of SCE funds. According to TEA, annually within 150 days after the last day permissible to send data for the PEIMS data FINAL midyear resubmission 2 (typically late July), the district shall electronically submit a PDF version of the DIP and at least two (2) CIPs through the TEASE system. The determination regarding which CIPs to submit to TEA shall be based on the TEA guidelines in the FASRG, Module 9.1.2 Summary of Filing Requirements. The district's submission dates shall be as noted below to ensure compliance with this critical requirement.

- Campus principals shall submit their CIPs to the Director of Federal Programs
- Superintendent or designee shall submit the DIP to board of trustees
- Associate superintendent of business & finance shall submit the DIP and CIPs through TEASE by the 150th day after the resubmission of PEIMS 02

Financial guidelines related to supplement not supplant, targeted-assistance versus school-wide campus expenditures, staffing formulas, job descriptions, time and effort, student case counts, local identification criteria and allowable costs are described in Module 6 State Compensatory Education- 2024_FASRG_Module_6:State_compensatory_Education

Bilingual and ESL

The bilingual and ESL program must adhere to state law, Texas Education Code (TEC) 29.053 and TEC 48.105. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

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

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

At-Risk Criteria- State Law (TEC 29.081)

For the purposes of TEC 29.081, a student at risk of dropping out of school includes a student who is under 26 years of age and who:

(1) was not advanced from one grade level to the next for one or more school years;

(2) if the student is in grade 7, 8, 9, 10, 11, or 12, did not maintain an average equivalent to 70 on a scale of 100 in two or more subjects in the foundation curriculum during a semester in the preceding or current school year or is not maintaining such an average in two or more subjects in the foundation curriculum in the current semester;

(3) did not perform satisfactorily on an assessment instrument administered to the student under Subchapter B, Chapter 39, and who has not in the previous or current school year subsequently performed on that instrument or another appropriate instrument at a level equal to at least 110 percent of the level of satisfactory performance on that instrument;

(4) if the student is in prekindergarten, kindergarten, or grade 1, 2, or 3, did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year;

(5) is pregnant or is a parent;

(6) has been placed in an alternative education program in accordance with Section 37.006 during the preceding or current school year;

(7) has been expelled in accordance with Section 37.007 during the preceding or current school year;

(8) is currently on parole, probation, deferred prosecution, or other conditional release;

(9) was previously reported through the Public Education Information Management System (PEIMS) to have dropped out of school;

(10) is a student of limited English proficiency, as defined by Section 29.052;

(11) is in the custody or care of the Department of Family and Protective Services or has, during the current school year, been referred to the department by a school official, officer of the juvenile court, or law enforcement official;

(12) is homeless, as defined by 42 U.S.C. Section 11302, and its subsequent amendments;

(13) resided in the preceding school year or resides in the current school year in a residential placement facility in the district, including a detention facility, substance abuse treatment facility, emergency shelter, psychiatric hospital, halfway house, cottage home operation, specialized child-care home, or general residential operation; or

(14) has been incarcerated or has a parent or guardian who has been incarcerated, within the lifetime of the student, in a penal institution as defined by Section 1.07, Penal Code.

New Allotments created by HB 3, 86th Legislative Session

House Bill 3 created three new allotments that will require financial reporting: the dyslexia allotment, the college, career and military readiness (CCMR) outcomes bonus, and the early education allotment. The FASRG has been updated in April 2021 with final rules related to the use of these allotments, but the allotments and statutory language around their use are described below.

The use of the dyslexia allotment must be in accordance with TEC 48.103 and can be used only for a student who is receiving services in accordance with an IEP under Section 29.005 or a plan developed under Section 504, is receiving instruction that meets dyslexia criteria established

by the State Board of Education and is provided by a person with specific training in providing that instruction, or that is permitted to use modifications in the classroom or accommodations in the administration of assessment instruments on the basis of having dyslexia or a related disorder. School districts are prohibited from using more than 20 percent of the dyslexia allotment to contract with a private provider to provide supplemental academic services recommended in the student's IEP or 504 plan. Students may not be excused from school to receive these supplemental services. At least 100 percent of the dyslexia allotment must be used in accordance with TEC 48.103.

The use of the early education allotment must be in accordance with TEC 48.108 and can only to fund programs and services designed to improve student performance in reading and math in grades prekindergarten through three, including programs and services designed to assist the district in achieving the goals from the district's early childhood literacy and mathematics proficiency plans adopted under TEC 11.185. At least 100 percent of the early education allotment must be used in accordance with TEC 48.108.

At least 55 percent of the college, career and military readiness outcomes bonus must be used in accordance with TEC 48.110 in grades 8 through 12 to improve college, career and military readiness outcomes.

General Ledger Maintenance

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

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

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

Journal Entries

All general ledger entries shall be in balance (debits shall equal credits). An automated journal entries numbering system shall be utilized by the district. The special revenue accountant shall be authorized to create journal entries and the Director of Finance/another authorized personnel shall be authorized to approve and post the journal entry.
All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. At times, prior to closing the month, additional

reconciling journal entries may be posted in accordance with the creation and approval guidelines.

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

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

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

The Director of Finance shall review the summary general ledger on a monthly basis to ensure the accuracy of fund accounting.

Data Entry and Validation

All data entry shall be from the appropriate source document(s). All data entry shall be validated (verified) with the source documents. A system of checks and balance shall be in place to ensure that all postings to the general ledger result in the desired outcome. For example, a cash receipt journal shall be validated to ensure that the total amount deposit matches the posted cash receipt journal.
Ongoing, daily data entry validation greatly increases the accuracy of the fund accounting and facilitates reconciliation of the monthly bank statements with the general ledger.

General Ledger Transaction (Minimum Data Required)

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

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

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

1. Check date – the system-generated general ledger transaction should reflect the check date as part of the journal entry number
2. Account code(s) – the account codes charged for all payroll disbursements, including liability accounts, should exist in the general ledger prior to posting the system-generated journal entries.

Data System Security & Access to Records

Business department staff handles and/or processes a substantial amount of confidential information. All staff is strictly prohibited from revealing confidential information to an unauthorized individual. Unless required by Federal, state, and local statute, the district is not required to permit public access to their records. The district shall make all grant-related records available for access to the federal granting agency and/or pass-through entity upon request.

All business office staff shall sign a confidentiality agreement on an annual basis. Among the most critical information is documentation related to employee's personally-identifiable information (PII) such as health, benefits, financial, family members, or other personal information. Violators will be subject to discipline, employment termination, and/or may be reported to the appropriate legal authorities. Violations of some protected information, such as health or medical information, is also protected by federal laws, such as HIPPA.

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

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

Assignment of Access and Passwords

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

Each staff member shall be responsible for securing their assigned (selected) password. At no time shall passwords be shared with others or posted in visible locations within the staff

member's work space. Violators of this restriction shall be subject to disciplinary action, including but not limited to employment termination.

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

Revoking Access

Access to data systems are subject to change and/or revocation when changes occur to a staff member's position, duties or responsibilities. Access to data systems are also subject to revocation when a staff member violations the acceptable use guidelines. Each staff member shall sign an acceptable use guideline every fiscal year.

Business Staff Training

Every staff member is encouraged to obtain 40 hours of professional development each year.

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

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

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

In an effort to support compliance of fiscal policies and procedures, the business office shall conduct annual training, and finance roundtables for campus and department administrative and support staff, as appropriate. The associate superintendent of business & finance shall be

responsible for developing the training calendar. Critical training areas shall include, but not be limited to:

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

Expenditure Documentation – Charges to Payroll

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

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

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

1. **CERTIFICATION**:

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

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

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

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

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

These employees are required to maintain on file a signed and dated job description which clearly shows that the employee is assigned 100 percent to the program or single cost objective. The job description must be updated annually or when a function or activity is added to or deleted from an existing job description, must clearly identify the function and activities performed by the employee for the applicable fund source(s) or cost objective, and must be maintained in the employee's personnel file.

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

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

These employees are required to maintain time and effort records or to account for their time and effort records or to account for their time under a substitute system. (See number 4). Employees must prepare time and effort reports, at least monthly, to coincide with pay periods. Such reports must reflect an after-the-fact distribution of 100 percent of the actual time spent on each activity and must be signed by the employee. Changes to payroll must be adjusted at least quarterly to coincide with preparation and submittal of the quarterly expenditure report.

Examples:

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

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

Substitute systems for allocating salaries and wages may be used in place of time and effort reports. Substitute systems may include, but are not limited to, random moment

sampling, case counts, or other quantifiable measures of employee effort. Substitute systems which use sampling methods must meet acceptable statistical sampling standards. Refer to 2 CFR § 200.430 for detailed requirements. More information on this can be found on TEA's website: Substitute_system_of_time&effort.

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

Using Budget Estimates as Support for Changes to Federal Grants:

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

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

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

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

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

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

- Job Descriptions

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

Standards for financial management systems

1. A district must expend and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the district, as well as its sub grantees and cost-type contractors, must be sufficient to:

   a. Permit preparation of reports required by this part and the statutes authorizing the grant,
   and
   b. Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

2. The financial management systems of other grantees and sub grantees must meet the following standards:

   a. Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or sub grant.

   b. Accounting records. Grantees and sub grantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or sub grant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.

   c. Internal control. Effective control and accountability must be maintained for all grant and sub grant cash, real and personal property, and other assets. Grantees and sub grantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

   d. Budget control. Actual expenditures or outlays must be compared with budgeted amounts for each grant or sub grant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or sub grant agreement. If unit cost data are required, estimates based on available documentation will be accepted whenever possible.

   e. Allowable cost. Applicable 2 CFR § 200.302(b)(7) and EDGAR principles, agency program regulations, and the terms of grant and sub grant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.

   f. Source documentation. Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance

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

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

3. An awarding agency may review the adequacy of the financial management system of any applicant for financial assistance as part of a pre-award review or at any time subsequent to award.

Allowable costs

1. Limitation on use of funds. Grant funds may be used only for:

   a. The allowable costs of the grantees, sub grantees and cost-3rd) type contractors, including allowable costs in the form of payments to fixed-price contractors; and

   b. Reasonable fees or profit to cost-type contractors but not any fee or profit (or other increment above allowable costs) to the grantee or sub grantee.

2. For each kind of organization, there is a set of Federal principles for determining allowable costs. The cost principles in Title 2 CFR§ 200.302(b)(7) and EDGAR should be applied to federal grants

3. District personnel responsible for spending federal grant funds and for determining allowability should understand the cost principles in Title 2 CFR§ 200 Subpart E- Cost Principles. District employees are required to follow these rules when charging expenditures to federal grants. Personnel's should review the purchasing decision tree before making purchases. Refer to Appendix A.

4. Refer to Mansfield ISD's Business and Financial Services Manual, Section 6- employee/student travel and travel reimbursement form (grant and no-grant funded) travel costs per 2 CFR§ 200.474 should be applied for travel reimbursements. Link-Mansfield ISD Business Procedures Manual Section_6_Employee/Student Travel.pdf

5. Texas Education Agency has a Budgeting Costs Guidance Handbook. This provides some guidance on how and what grant funds can be spent on by objective. https://tea.texas.gov/sites/default/files/budgeting_costs_guidance_handbook.pdf

Period of availability of funds

1. *General.* Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.

2. *Liquidation of obligations.* A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the annual Financial Status Report (SF–269). The Federal agency may extend this deadline at the request of the grantee.

Indirect Cost Rate

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

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

The district's indirect cost rate, or the maximum allowable rate, whichever is less shall be used to post indirect costs for federal funds to the general fund. The finance department, special revenue accountant, shall prepare a general ledger entry for the indirect costs to the finance general ledger.

Matching or cost sharing

1. *Basic rule: Costs and contributions acceptable.* With the qualifications and exceptions listed in paragraph (b) of this section, a matching or cost sharing requirement may be satisfied by either or both of the following:

a. Allowable costs incurred by the grantee, sub grantee or a cost-type contractor under the assistance agreement. This includes allowable costs borne by non-Federal grants or by others cash donations from non-Federal third parties.

b. The value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirements applies.

2. *Qualifications and exceptions —*

a. *Costs borne by other Federal grant agreements.* Except as provided by federal statute, a cost sharing or matching requirement may not be met by costs borne by another federal grant. This prohibition does not apply to income earned by a grantee or sub grantee from a contract awarded under another federal grant.

b. *General revenue sharing.* For the purpose of this section, general revenue sharing funds distributed under 31 U.S.C. 6702 are not considered federal grant funds.

c. *Cost or contributions counted towards other federal costs-sharing requirements.* Neither costs nor the values of third party in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another federal grant agreement, a federal procurement contract, or any other award of federal funds.

d. *Costs financed by program income.* Costs financed by program income, as defined in §80.25, shall not count towards satisfying a cost sharing or matching requirement unless they are expressly permitted in the terms of the assistance agreement. (This use of general program income is described in §80.25(g).)

e. *Services or property financed by income earned by contractors.* Contractors under a grant may earn income from the activities carried out under the contract in addition to the amounts earned from the party awarding the contract. No costs of services or property supported by this income may count toward satisfying a cost sharing or matching requirement unless other provisions of the grant agreement expressly permit this kind of income to be used to meet the requirement.

f. *Records.* Costs and third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and sub grantee or cost-type contractors. These records must show how the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.

g. Special standards for third party in-kind contributions.

i. Third party in-kind contributions count towards satisfying a cost sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs.

ii. Some third party in-kind contributions are goods and services that, if the grantee, sub grantee, or contractor receiving the contribution had to pay for them, the payments would have been an indirect cost. Costs sharing or matching credit for such contributions shall be given only if the grantee, sub grantee, or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions.

iii. (A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in:

1. An increase in the services or property provided under the contract (without additional cost to the grantee or sub grantee) or

2. A cost savings to the grantee or sub grantee.

iv. The values placed on third party in-kind contributions for cost sharing or matching purposes will conform to the rules in the succeeding sections of this part. If a third party in-kind contribution is a type not treated in those sections, the value placed upon it shall be fair and reasonable.

3. *Valuation of donated services —*

a. *Volunteer services.* Unpaid services provided to a grantee or sub grantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or sub grantee's organization. If the grantee or sub grantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.

b. *Employees of other organizations.* When an employer other than a grantee, sub grantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, paragraph (c) (1) of this section applies.

4. *Valuation of third party donated supplies and loaned equipment or space.*

a. If a third party donates supplies, then the contribution will be valued at the market value of the supplies at the time of donation.

b. If a third party donates the use of equipment or space in a building but retains title, then the contribution will be valued at the fair rental rate of the equipment or space.

5. *Valuation of third party donated equipment, buildings, and land.* If a third party donates equipment, buildings, or land, and title passes to a grantee or sub grantee, the treatment of the donated property will depend upon the purpose of the grant or sub grant, as follows:

   a. *Awards for capital expenditures.* If the purpose of the grant or sub grant is to assist the grantee or sub grantee in the acquisition of property, the market value of that property at the time of donation may be counted as cost sharing or matching,

   b. *Other awards.* If assisting in the acquisition of property is not the purpose of the grant or sub grant, paragraphs (e) (2) (i) and (ii) of this section apply:

      i. If approval is obtained from the awarding agency, the market value at the time of donation of the donated equipment or buildings and the fair rental rate of the donated land may be counted as cost sharing or matching. In the case of a sub grant, the terms of the grant agreement may require that the approval be obtained from the Federal agency as well as the grantee. In all cases, the approval may be given only if a purchase of the equipment or rental of the land would be approved as an allowable direct cost. If any part of the donated property was acquired with federal funds, only the non-federal share of the property may be counted as cost-sharing or matching.

      ii. If approval is not obtained under paragraph (e)(2)(i) of this section, no amount may be counted for donated land, and only depreciation or use allowances may be counted for donated equipment and buildings. The depreciation or use allowances for this property are not treated as third party in-kind contributions. Instead, they are treated as costs incurred by the grantee or sub grantee. They are computed and allocated (usually as indirect costs) in accordance with the cost principles specified in §80.22, in the same way as depreciation or use allowances for purchased equipment and buildings. The amount of depreciation or use allowances for donated equipment and buildings is based on the property's market value at the time it was donated.

6. *Valuation of grantee or sub grantee donated real property for construction/acquisition.* If a grantee or sub grantee donates real property for a construction or facilities acquisition project, the current market value of that property may be counted as cost sharing or matching. If any part of the donated property was acquired with Federal funds, only the non-federal share of the property may be counted as cost sharing or matching.

7. *Appraisal of real property.* In some cases, under paragraphs (d), (e) and (f) of this section, it will be necessary to establish the market value of land or a building or the fair rental rate of land or of space in a building. In these cases, the federal agency may require the market

value or fair rental value be set by an independent appraiser, and that the value or rate be certified by the grantee. This requirement will also be imposed by the grantee on sub grantees.

Program Income

1. *General.* Grantees are encouraged to earn income to defray program costs. Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated under a grant agreement, and from payments of principal and interest on loans made with grant funds. Except as otherwise provided in regulations of the federal agency, program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them.

2. *Definition of program income.* Program income means gross income received by the grantee or sub grantee directly generated by a grant supported activity, or earned only as a result of the grant agreement during the grant period. "During the grant period" is the time between the effective date of the award and the ending date of the award reflected in the final financial report.

3. *Cost of generating program income.* If authorized by federal regulations or the grant agreement, costs incident to the generation of program income may be deducted from gross income to determine program income.

4. *Governmental revenues.* Taxes, special assessments, levies, fines, and other such revenues raised by a grantee or sub grantee are not program income unless the revenues are specifically identified in the grant agreement or federal agency regulations as program income.

5. *Royalties.* Income from royalties and license fees for copyrighted material, patents, and inventions developed by a grantee or sub grantee is program income only if the revenues are specifically identified in the grant agreement or federal agency regulations as program income. (See §80.34.)

6. *Property.* Proceeds from the sale of real property or equipment will be handled in accordance with the requirements of §§80.31 and 80.32.

7. *Use of program income.* Program income shall be deducted from outlays which may be both Federal and non-Federal as described below, unless the federal agency regulations or the grant agreement specify another alternative (or a combination of the alternatives). In specifying alternatives, the Federal agency may distinguish between income earned by the grantee and income earned by sub grantees and between the sources, kinds, or amounts of income. When federal agencies authorize the alternatives in paragraphs (g) (2) and (3) of this section, program income in excess of any limits stipulated shall also be deducted from outlays.

a. *Deduction.* Ordinarily program income shall be deducted from total allowable costs to determine the net allowable costs. Program income shall be used for current costs unless the Federal agency authorizes otherwise. Program income which the grantee did not anticipate at the time of the award shall be used to reduce the federal agency and grantee contributions rather than to increase the funds committed to the project.

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

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

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

Amendments and Changes.

1. General. Grantees and sub grantees are permitted to re budget within the approved direct cost budget to meet unanticipated requirements and may make limited program changes to the approved project. However, unless waived by the awarding agency, certain types of post-award changes in budgets and projects shall require the prior written approval of the awarding agency.

2. Relation to cost principles. The applicable cost principles (see 80.22) contain requirements for prior approval of certain types of costs. Except where waived, those requirements apply to all grants and sub grants even if paragraphs (c) through (f) of this section do not.

3. Budget changes

    a. Nonconstruction projects. Except as stated in other regulations or an award document, grantees or sub grantees shall obtain the prior approval of the awarding agency whenever any of the following changes is anticipated under a nonconstruction award:

        i. Any revision which would result in the need for additional funding.

        ii. Unless waived by the awarding agency, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs,

projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget, whenever the awarding agency's share exceeds $100,000.

iii. Transfer of funds allotted for training allowances (i.e., from direct payments to trainees to other expense categories).

b. Construction projects. Grantees and sub grantees shall obtain prior written approval for any budget revision which would result in the need for additional funds.
c. Combined construction and non-construction projects. When a grant or sub grant provides funding for both construction and non-construction activities, the grantee or sub grantee must obtain prior written approval from the awarding agency before making any fund or budget transfer from non-construction to construction or vice versa.

4. Programmatic changes. Grantees or sub grantees must obtain the prior approval of the awarding agency whenever any of the following actions is anticipated:

   a. Any revision of the scope or objectives of the project (regardless of whether there is an associated budget revision requiring prior approval).

   b. Need to extend the period of availability of funds.

   c. Changes in key persons in cases where specified in an application or a grant award. In research projects, a change in the project director or principal investigator shall always require approval unless waived by the awarding agency.

   d. Under non-construction projects, contracting out, sub granting (if authorized by law) or otherwise obtaining the services of a third party to perform activities which are central to the purposes of the award.

      This approval requirement is in addition to the approval requirements of 80.36 but does not apply to the procurement of equipment, supplies, and general support services.
5. Additional prior approval requirements. The awarding agency may not require prior approval for any budget revision which is not described in paragraph (c) of this section.

6. Requesting prior approval.

   a. A request for prior approval of any budget revision will be in the same budget formal the grantee used in its application and shall be accompanied by a narrative justification for the proposed revision.
   b. A request for a prior approval under the applicable Federal cost principles (see 80.22) may be made by letter.

c. A request by a sub grantee for prior approval will be addressed in writing to the grantee. The grantee will promptly review such request and shall approve or disapprove the request in writing. A grantee will not approve any budget or project revision which is inconsistent with the purpose or terms and conditions of the Federal grant to the grantee.

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

Equipment.

1. Title. Subject to the obligations and conditions set forth in this section, title to equipment acquired under a grant or sub grant will vest upon acquisition in the grantee or sub grantee respectively.

2. States. A district will use, manage, and dispose of equipment acquired under a grant by the district in accordance with State laws and procedures.

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

3. Use.

   a. Equipment shall be used by the grantee or sub grantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a federal agency.

   b. The grantee or sub grantee shall also make equipment available for use on other projects or programs currently or previously supported by the federal government, providing such use will not interfere with the work on the projects or program for which it was originally acquired.
   First preference for other use shall be given to other programs or projects supported by the awarding agency. User fees should be considered if appropriate.

   c. Notwithstanding the encouragement in 80.25(a) to earn program income, the grantee or sub grantee must not use equipment acquired with grant funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by federal statute.
   d. When acquiring replacement equipment, the grantee or sub grantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to

offset the cost of the replacement property, subject to the approval of the awarding agency.

4. Management requirements. In accordance with 2 CFR § 200.313(d)(1)(2), here are the procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

    a. Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

    b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

    c. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

    d. Adequate maintenance procedures must be developed to keep the property in good condition.

    e. If the grantee or sub grantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

5. Disposition. When original or replacement equipment acquired under a grant or sub grant is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment will be made as follows:
    a. Items of equipment with a current per-unit fair market value of less than $10,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.
    b. Items of equipment with a current per unit fair market value in excess of $10,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

    c. In cases where a grantee or sub grantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or sub grantee to take excess and disposition actions.

6. Federal equipment. In the event a grantee or sub grantee is provided federally-owned equipment:

a. Title will remain vested in the federal government.

b. Grantees or sub grantees will manage the equipment in accordance with federal agency rules and procedures, and submit an annual inventory listing.

c. When the equipment is no longer needed, the grantee or sub grantee will request disposition instructions from the federal agency.

7. Right to transfer title. The federal awarding agency may reserve the right to transfer title to the federal government or a third part named by the awarding agency when such a third party is otherwise eligible under existing statutes. Such transfers shall be subject to the following standards:

    a. The property shall be identified in the grant or otherwise made known to the grantee in writing.

    b. The federal awarding agency shall issue disposition instruction within 120 calendar days after the end of the federal support of the project for which it was acquired. If the federal awarding agency fails to issue disposition instructions within the 120 calendar-day period, the grantee shall follow 80.32(e).

    c. When title to equipment is transferred, the grantee shall be paid an amount calculated by applying the percentage of participation in the purchase to the current fair market value of the property.

Financial Reporting.

Financial Reporting

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

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

Accounting Records

1. *General.*

a. Except as provided in paragraphs (a) (2) and (5) of this section, grantees will use only the forms specified in paragraphs (a) through (e) of this section, and such supplementary or other forms as may from time to time be authorized by OMB, for:

   i. Submitting financial reports to federal agencies, or
   ii. Requesting advances or reimbursements when letters of credit are not used.

b. Grantees need not apply the forms prescribed in this section in dealing with their sub grantees. However, grantees shall not impose more burdensome requirements on sub grantees.

c. Grantees shall follow all applicable standard and supplemental federal agency instructions approved by the OMB to the extend required under the Paperwork Reduction Act of 1980 for use in connection with forms specified in paragraphs (b) through (e) of this section. Federal agencies may issue substantive supplementary instructions only with the approval of OMB. Federal agencies may shade out or instruct the grantee to disregard any line item that the federal agency finds unnecessary for its decision-making purposes.

d. Grantees will not be required to submit more than the original and two copies of forms required under this part.

e. Federal agencies may provide computer outputs to grantees to expedite or contribute to the accuracy of reporting. Federal agencies may accept the required information from grantees in machine usable format or computer printouts instead of prescribed forms.

f. Federal agencies may waive any report required by this section if not needed.

g. Federal agencies may extend the due date of any financial report upon receiving a justified request from a grantee.

2. *Financial Status Report—*

a. *Form.* Grantees will use TEA's grant expenditure system (TEASE), to report the status of funds for all non-construction grants and for construction grants when required in accordance with § 80.41(e)(2)(iii).

b. *Accounting basis.* Each grantee will report program outlays and program income on a cash or accrual basis as prescribed by the awarding agency. If the federal agency requires accrual information and the grantee's accounting records are not normally kept on the accrual basis, the grantee shall not be required to convert its accounting system but shall develop such accrual information through and analysis of the documentation on hand.

c. *Frequency.* The federal agency may prescribe the frequency of the report for each project or program. However, the report will not be required more frequently than

quarterly. If the federal agency does not specify the frequency of the report, it will be submitted annually. A final report will be required upon expiration or termination of grant support.

d. *Due date.* When reports are required on a quarterly or semiannual basis, they will be due 30 days after the reporting period. When required on an annual basis, they will be due 90 days after the grant year. Final reports will be due 90 days after the expiration or termination of grant support.

3. *Federal Cash Transactions Report—*

a. Form.

i. For grants paid by letter or credit, Treasury check advances or electronic transfer of funds, the grantee will submit the Standard Form 272, federal cash transactions report, and when necessary, its continuation sheet, Standard Form 272a, unless the terms of the award exempt the grantee from this requirement.

ii. These reports will be used by the federal agency to monitor cash advanced to grantees and to obtain disbursement or outlay information for each grant from grantees. The format of the report may be adapted as appropriate when reporting is to be accomplished with the assistance of automatic data processing equipment provided that the information to be submitted is not changed in substance.

b. Forecasts of Federal cash requirements.
Forecasts of federal cash requirements may be required in the ‘‘Remarks’’ section of the report.

c. *Cash in hands of sub grantees.* When considered necessary and feasible by the federal agency, grantees may be required to report the amount of cash advances in excess of three days' needs in the hands of their sub grantees or contractors and to provide short narrative explanations of actions taken by the grantee to reduce the excess balances.

d. *Frequency and due date.* Grantees must submit the report no later than 15 working days following the end of each quarter. However, where an advance either by letter of credit or electronic transfer of funds is authorized at an annualized rate of one million dollars or more, the federal agency may require the report to be submitted within 15 working days following the end of each month.

4. *Request for advance or reimbursement—*

a. *Advance payments.* Requests for Treasury check advance payments will be submitted on Standard Form 270, request for advance or reimbursement. (This form will not be used for drawdowns under a letter of credit, electronic funds

transfer or when treasury check advance payments are made to the grantee automatically on a predetermined basis.)

b. *Reimbursements.* Requests for reimbursement under non-construction grants will also be submitted through TEA's grant expenditure system (TEASE).

c. The frequency for submitting payment requests is treated in §80.41(b)(3).

5. *Outlay report and request for reimbursement for construction programs—*

a. Grants that support construction activities paid by reimbursement method.
   i. Requests for reimbursement under construction grants will be submitted on standard form 271, outlay report and request for reimbursement for construction programs. Federal agencies may, however, prescribe the request for advance or reimbursement form, specified in § 80.41(d), instead of this form.
   ii. The frequency for submitting reimbursement requests is treated in § 80.41(b)(3).

b. Grants that support construction activities paid by letter of credit, electronic funds transfer or treasury check advance.

When a construction grant is paid by letter of credit, electronic funds transfer or Treasury check advances, the grantee will report its outlays to the federal agency using standard form 271, outlay report and request for reimbursement for construction programs. The federal agency will provide any necessary special instruction. However, frequency and due date shall be governed by § 80.41(b)c. and d.

i. When a construction grant is paid by treasury check advances based on periodic requests from the grantee, the advances will be requested on the form specified in § 80.41(d).

ii. The Federal agency may substitute the financial status report specified in § 80.41(b) for the outlay report and request for reimbursement for construction programs.

Record Retention

Retention and access requirements for records.

1. *Applicability.*
   a. This section applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or sub grantees which are:
      i. Required to be maintained by the terms of this part, program regulations or the grant agreement;

ii. Otherwise reasonably considered as pertinent to program regulations or the grant agreement; or
iii. Subject to local schedule GR and local schedule SD published by the library and archives commission in the section discussing record retention requirements.

b. This section does not apply to records maintained by contractors or subcontractors. For a requirement to place a provision concerning records in certain kinds of contracts, see § 80.36(i) (10).

2. *Length of retention period.*

a. Records Retention Requirements: 34 CFR 80.42 This section details the requirements for retaining grant records and providing access to them. Federal law requires that except as otherwise provided, records must be retained for three years after last (final) expenditure report is submitted (34 CFR 80.42(b)). TEA does provide otherwise; TEA's required records retention policy is described in the general provisions and assurances, Item O, which specifies a records retention period of five years. Except as otherwise provided, records must be retained for three years from the starting date specified in paragraph (c) of this section.

b. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 3-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.

c. To avoid duplicate recordkeeping, awarding agencies may make special arrangements with grantees and sub grantees to retain any records which are continuously needed for joint use. The awarding agency will request transfer of records to its custody when it determines that the records possess long-term retention value. When the records are transferred to or maintained by the federal agency, the three-year retention requirement is not applicable to the grantee or sub grantee.

d. A recipient that receives funds under a program subject to 20 U.S.C. 1232f (section 437 of the General Education Provisions Act) shall retain records for a minimum of three years after the starting date specified in paragraph (c) of this section.

3. *Starting date of retention period—*

a. *General.* When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or sub grantee submits to the awarding agency it's single or last expenditure report for that period. However, if grant support is continued or renewed quarterly, the retention period for each year's records starts on the day the grantee submits its

expenditure report for the last quarter of the Federal fiscal year. In all other cases, the retention period starts on the day the grantee submits its final expenditure report. If an expenditure report has been waived, then the retention period starts on the day the report would have been due.

b. *Real property and equipment records.* The retention period for real property and equipment records starts from the date of the disposition or replacement or transfer at the direction of the awarding agency.

c. *Records for income transactions after grant or sub grant support.* In some cases, grantees must report income after the period of grant support. Where there is such a requirement, the retention period for the records pertaining to the earning of the income starts from the end of the grantee's fiscal year in which the income is earned.

d. *Indirect cost rate proposals, cost allocations plans, etc.*

e. This paragraph applies to the following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

    i. *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the federal government (or to the grantee) to form the basis for negotiation of the rate.

Resources

- Electronic Code of Federal Regulations e-CFR
  https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

- Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations
  https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

- Office of Management and Budget (Office of Federal Financial Management)
  https://trumpwhitehouse.archives.gov/omb/management/office-federal-financial-management/

- Texas State Library and Archives Commission Retention on Grants 4.7.008
  https://www.tsl.texas.gov/slrm/rrs4

- Texas Education Agency Grants
  https://tea.texas.gov/Finance_and_Grants/Grants

- TEA Training and Other Resources
  https://tea.texas.gov/Finance_and_Grants/Grants/Training_and_Other_Resources

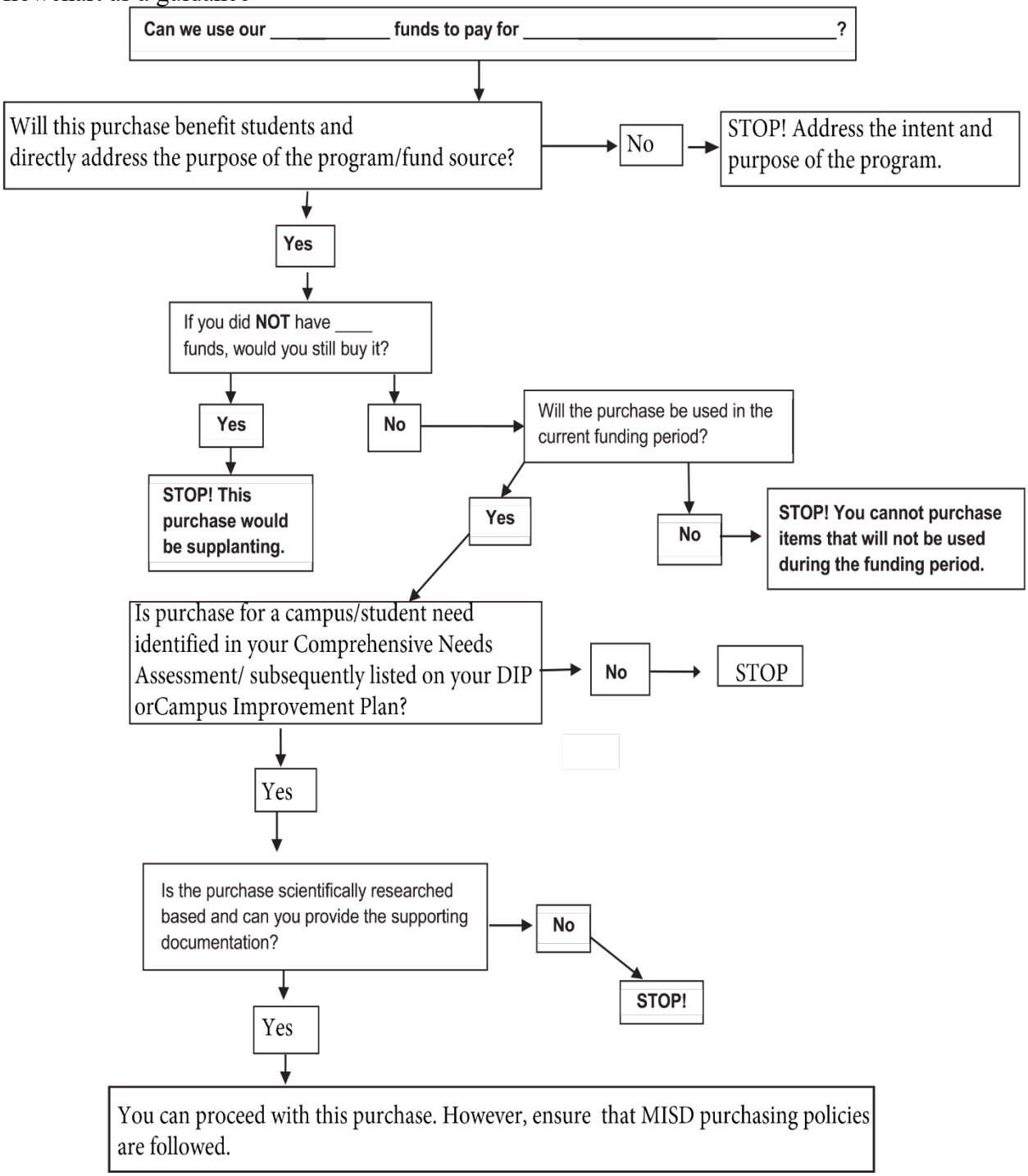
- TEA Financial Accountability System Resource Guide
  https://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial__Accountability_System_Resource_Guide

- Mansfield ISD board policy manual
  https://pol.tasb.org/Home/Index/1104

- Mansfield ISD business and financial services manual
  https://www.mansfieldisd.org/departments/business-services/business-and-financial-services-manual

Purchasing Decision Tree

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



Appendix B

Job Title:	Executive Director of Finance	**Wage/Hour Status:**	Exempt
Reports to:	Associate Superintendent of Business and Finance	**Pay Grade:**	Admin Pay Grade 11
Dept. /School:	Administration Building	**Date Revised:**	06/29/2021

Primary Purpose:

Direct and manage the business operations of the district including financial reporting, investments and cash management, debt management, accounting, payroll, benefits, accounts payable and budget. Perform other tasks and jobs assigned by Associate Superintendent of Business and Finance.

Qualifications:

Education/Certification:

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

Special Knowledge/Skills:

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

Experience:

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

Major Responsibilities and Duties:

1. Assist in the preparation of the budget and development of long and short-range objectives for the business operations of the district.
2. Administer the district's budget and ensure that operations are cost-effective, and funds are managed wisely. Prepare all budget adjustments, additions, and deletions.
3. Ensure that financial operations of the school district are supportive of the instructional goals of the district and the attainment of the campus performance objective (academic excellence indicators)

4. Provide for effective communication with staff, community, and media, if needed.
5. Work with district personnel in projecting building and facility needs, energy needs, capital equipment needs and other cost items for district and individual school improvements.
6. Plan and conduct needs assessments for growth and improvement of the district business operations.
7. Define job descriptions and job performance expectations of subordinate staff, evaluate job performance, conduct conferences, training sessions and/or improvement plans to ensure the best operation of the business area.
8. Effectively develop staff and make sound recommendations relative to personnel evaluation, placement, transfer, retention, and dismissal
9. Effectively lead, direct, and manage operations including accounting, internal auditing and controls, financial reporting, accounts receivable and payable, capital improvement management/planning, budget, payroll, benefits, and non-instructional data processing.
10. Implement the policies established by federal and state law, State Board of Education rule, and local policy in the area of business; compile, maintain and file all reports, records, and other documents required.
11. Follow district safety protocols and emergency procedures.
12. Plan, direct and implement an internal audit program to ensure compliance with accountability standards, laws, regulations, policies; examine the effectiveness of the district's system of internal control; specifically,
    a. review the reliability and integrity of financial and operating information and the means used to identify, measure, and classify such information.
    b. review departmental records, reports, documentation, and operating procedures to ensure compliance with federal and state law, State Board of Education rule, local board policy, and administrative procedures.
    c. review the means of safeguarding assets and verify the existence of such assets.
    d. serve as liaison for and coordinate activities of independent outside auditors and state agencies.
    e. perform field work in accordance with the audit process.
    f. develop and coordinate a continuing evaluation of the auditing function and implement changes based on the findings.

Supervisory Responsibilities:

Supervise, evaluate, and recommend the hiring and firing of assigned personnel: accounting, payroll, accounts payable, budget, and benefits.

Mental Demands/Physical Demands/Environmental Factors:

Tools/Equipment Used: Standard office equipment including personal computer and peripherals.

Posture: Prolonged sitting; occasional bending/stooping, pushing/pulling, and twisting

Motion: Repetitive hand motions, frequent keyboarding and use of mouse; occasional reaching

Lifting: Occasional light lifting and carrying (less than 15 pounds)

Environment: May work prolonged or irregular hours; occasional districtwide and statewide travel

Mental Demands: Work with frequent interruptions; maintain emotional control under stress.

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

Job Title:	Director of Federal & State Programs & Title I Instructional Support	**Wage/Hour Status:**	Exempt, 226 Days
Reports to:	Associate Superintendent Curriculum and Instruction	**Pay Grade:**	Administrative Pay Scale 9
Dept. /School:	Curriculum & Instruction	**Date Revised:**	**3**/6/2019

Primary Purpose:

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

Qualifications:

Education/Certification:
Master's degree
Mid-management Administrator Certification or Principal Certification Successful campus administrative experience required

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

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

Major Responsibilities and Duties:

Program Management:

1. Evaluate all federal legislation, projects, and programs for grant, entitlement, and allocation opportunities relevant to the needs of the district.

2. Inform superintendent or other administration of the effects of current and impending legislation.

3. Participate in the drafting of project proposals and reports, including the writing and development of program goals, objectives, and budget for federal/special funding of programs.

4. Prepare and submit standard applications for federal funds to Texas Education Agency (TEA).

5. Assist administration in the development of all requests for projects and programs requiring federal/special money.

6. Evaluate all requests for projects and programs requiring federal/special money.

7. Develop and coordinate a continuing evaluation of the federal/special programs and implement changes based on the findings.

8. Oversee the compensatory education program in coordination with other departments within the district (at risk, business and finance, human resources, and curriculum).

9. Provide professional development to improve program delivery and effectiveness.

10. Approve personnel funded by grants, ensure proper budget coding of salaries, and supervise collection of time and effort for federally funded positions. Write job descriptions for new positions.

Consultation:

11. Serve as liaison between school and other agencies on joint projects that are federally funded.
12. Partner with administration from eligible campuses to ensure the development and implementation of effective instructional programs.

13. Consult with administrators, counselors, teachers, community agencies, and other relevant individuals regarding federal/special programs. Provide for consistency with departments with other federal sources (SPED, CTE, and BE/ESL).

14. Serve as the DCIS (District Coordinator of School Improvement) to facilitate TEA-required corrective action plans. Submit TEA staging documents to the agency upon demand.

15. Assist campus administration in developing budgets and plans for federal/comp ed funds under their discretion.

16. Establish processes for ongoing consultations with participating private non- profit schools. Approve all contracts with third party vendors.

Budget and Inventory:

17. Solicit federal funds and participate in grant-writing activities to obtain funding for federal/special programs and services.

18. Monitor grant-funded programs and their expenditures to ensure compliance with regulations and guidelines.

19. Ensure that programs are cost effective and that federal/special programs are managed wisely.

20. Compile budget and cost estimates based on documented program needs for department budget and federal budgets.

21. Approve all purchase orders, transfers, and expenses of federal and comp ed dollars to ensure compliance with grant intent.

22. Monitor grant activity and address errors and problems as they arise.

Grant Preparation:

23. Write grant applications, cover correspondence, and other materials according to required format.

24. Prioritize tasks and meet all deadlines for preparation and submission of grant applications and grant-related reports.

25. Obtain information, data, and application forms necessary to fulfill grant requirements.

26. Review the Federal Register, Texas Register, professional journals, and other publications for the announcement of grants and other funding sources and disseminate to administrative staff.

Technical Support:

27. Review guidelines for eligibility requirements, disseminate information, and explain grant restrictions, regulations, priorities, and deadlines to administrators and staff.

28. Provide technical assistance and staff training in the drafting of project proposals and reports, including the writing and development of program goals and objectives, budget, and interpretation of specifications for grant funding.

29. Oversee the evaluation and monitoring of grant-funded programs.

30. Assist staff in maintaining data and writing periodic reports to comply with grant requirements.

31. Train campus leaders in how to conduct Comprehensive Needs Assessments and document the findings.

32. Develop templates and coordinate the process for writing District and Campus Improvement plans. Assist principals with writing campus plans in order to fulfill state requirements for the campus improvement process.

33. Train office staff on proper procedures for requesting purchases from federal grants.

Policy, Reports, and Law

34. Compile, maintain, and file all physical and computerized reports, records, and other documents required, including required financial reports to TEA.

35. Evaluate all Plan on a Page, Cadence of Accountability, and Plan Do Study Act documents to ensure state and federal compliance.

36. Comply with policies established by federal and state law, State Board of Education rule, and the local board policy.

37. Maintain master files on grants, including a database to track and report all grant activities within the district.

38. Assist with monitoring grant-funded programs and their expenditures to ensure compliance with regulations and guidelines.

39. Facilitate intervention meetings and corrective action as required by the State Performance Based Monitoring System (PBMAS) and data validation reviews.

40. Assist the business office with completing MAC financial reports and annual cost reports.

Other:
Other duties as assigned.

Supervisory Responsibilities:
None

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

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:
Maintain emotional control under stress. Occasional prolonged and irregular hours. Prolonged computer use. Frequent in-district and in-region travel. Occasional in-state travel.

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

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

Primary Purpose:

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

Qualifications:

Education/Certification:
Bachelor's degree (Business or accounting, preferred)

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

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

Major Responsibilities and Duties:

Purchasing:

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

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

Supervisory Responsibilities:

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

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

Equipment Used:

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

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Repetitive hand motions; prolonged use of computer.

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

Job Title:	Director of Special Education	**Wage/Hour Status:**	Exempt
Reports To:	Executive Director	**Pay Grade:**	Admin Pay 8/226 days
Dept. /School:	Special Populations	**Date Revised**	6/30/2022

Primary Purpose:

Direct the district's special education program to ensure provision of needed services for special needs students. Work to provide individualized education plans to meet the needs of all students and ensure compliance with all state, federal, and local requirements.

Qualifications:

Education/Certification:
Master's degree (required)
Valid Texas Teaching Certificate (preferred)
Principal Certification, Professional Mid-Management or Supervisor Certification (preferred)

Special Knowledge/Skills:
Knowledge of federal and state special education law
Understanding of the individual needs of special needs students
Ability to communicate with all levels of special needs students and their parents
Ability to interpret policy, procedures, and data
Ability to manage budget and personnel
Ability to coordinate district function
Strong organizational, communication, and interpersonal skills
Strong leadership, management and supervisor skills
Proficient technical skills with a strong understanding of how to use data
Knowledge of current research and educational trends in special education

Experience:
Five years teaching and administrative experience in special education
Leadership and/or administrative experience in leading the ARD and/or FIE evaluation process
Experience in both general education and special education settings (preferred)

Major Responsibilities and Duties:

Instructional and Program Management:

1. Ensure the use of technology in the teaching-learning process.
2. Encourage and support the development of innovative instructional programs, helping teachers to pilot such efforts when appropriate.
3. Plan the necessary time, resources, and materials to support subordinates in accomplishing educational goals.
4. Manage the special education referral process; arrange for student assessments; make recommendations regarding placement and program management for individual students. Supervise and monitor the Individual Education Plan (IEP) process district wide.

5. Supervise transition services for special education students entering and exiting public school programs.
6. Provide leadership in the formulation and implementation of contracts for special education students receiving services outside of the district.
7. Obtain and use evaluative findings (including student achievement data) to gauge special education program effectiveness.
8. Serve as resource person in the design and equipping of facilities for students with disabilities.
9. Ensure that curriculum renewal is continuous and responsive to student needs.
10. Design and implement a comprehensive professional learning plan, and provide coaching follow up support to special education teachers and staff to ensure effective implementation.
11. Lead the systematic review, revision and implementation of special education curriculum and instructional programs and resource curation that aligns with district goals to support student growth in academic achievement, communication, behavior and social skills.
12. Use data and other artifacts (such as surveys, observation rubrics, etc.) as evidence in evaluating program effectiveness and measuring student growth
13. Provide coaching to teachers in the learning and teaching process and assist teachers in the effective design and implementation of engaging learning experiences for students.
14. Assist the executive director in the organization of department functions to support efficient and effective program and office operations and management.
15. Assist in the preparation, review and revision of job descriptions.
16. Make recommendations relative to assignments, retention, growth, discipline and dismissal.
17. Performs other duties and functions as assigned.

Student Management:

18. Demonstrate support for the district's student management policies and expected student behavior related to special education program.
19. Establish and maintain open lines of communication by conducting conferences with parents, students, and teachers concerning vital issues.
20. Participate in committee meetings to ensure the appropriate placement, services, supports, and development of individual education plans for students according to district procedures.
21. Ensure that student progress is evaluated on a systematic basis, and that the findings are used to make special education program more effective.
22. Direct and manage special education programs and services to meet students' needs.

Policy, Reports, and Law:

23. Follows all rules, regulations and policies of Mansfield ISD and follow directives from supervisor.
24. Interpret and implement the policies established by federal and state law, State Board of Education rules and the local board policy in special education; recommend sound policies and procedures to improve the program.

Budget and Inventory:

25. Assist the executive director in the development of the special education budget for programs based upon documented needs and cost estimates, and ensure that operations are cost effective and funds are managed wisely.
26. Maintain updated inventory and recommend the appropriate replacement and disposal of equipment when necessary.

Personnel Management:

27. Prepare, review, and revise job descriptions in special education department.
28. Evaluate job performance of employees to ensure effectiveness.
29. Create an environment where staff can thrive by providing the necessary time, resources, materials and technology.
30. Participate in the recruitment, selection, and training of personnel and make sound recommendations relative to personnel placement, assignment, retention, discipline, and dismissal.
31. Make recommendations relative to assignments, retention, growth, discipline and dismissal.

Communication and Community Relations:

32. Serve as district liaison to community agencies providing services to students and notify parents and students of available services.
33. Establish and maintain a professional, supportive relationship and open communication with principals, teachers, staff, parents and community members
34. Articulate the district's mission and goals for special education services to the community and solicit support in realizing the mission
35. Demonstrate awareness of district-community needs and initiate activities to meet those needs.
36. Use appropriate and effective techniques to encourage community and parent involvement.
37. Implement an educational program for parents and community with the goal of fostering communication, understanding, and trust between parents/community and school personnel; provide parents with resources and information

Supervisory Responsibilities:

Coordinators, specialists, itinerant special education staff, teachers, assistants, and support staff and/or effectively delegate this responsibility.

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Effective communication (verbal and written); maintain emotional control under stress.

Frequent district-wide and occasional statewide travel; occasional prolonged and irregular hours; frequent standing, stooping, bending, kneeling, pushing and pulling; occasional lifting up to 50 pounds; prolonged use of computer and repetitive hand motions.

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