



# 2021-2022 ADMINISTRATION BUSINESS OPERATING & FEDERAL PROCEDURES MANUAL

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## PURPOSE:

It is the goal of the Ector County Independent School District (ECISD or District) to follow uniform guidance in support of all federal regulations through EDGAR (Education Department General Administrative Regulations) 34 C.F.R. Part 75 and Part 200, state regulations, and local policy in the administration of federal grants with the dual purpose of supporting grant objectives for qualifying ECISD students in each federal program as well as to prevent the misuse, fraud and waste of federal monies.

Should anyone suspect fraud or misuse of federal dollars, ECISD requires that the individual report suspected fraudulent activities in accordance with the ECISD Fraud Policy reporting fraud directly to the superintendent, his designee, or internal audit or to the fraud hotline 1-844-600-0087 or 1-800-216-1288 in Spanish.

The federal programs covered in this manual include the following:

- Carl Perkins
- Food Services
- IDEA-B
- IDEA-B (Deaf Services)
- ESSA Title One A
- ESSA Title One D-Delinquent Services
- ESSA Title One Focus Support
- ESSA Title Two
- ESSA Title Three
- ESSA Title Four
- ESSER Funds

## Standards for Financial and Program Management

ECISD will maintain federal awards in a manner so as to ensure the federal funding is expended in full accordance with U.S. statutory and public policy requirements to include those protecting public welfare, the environment and prohibit discrimination.

### Federal Regulations:

C.F.R. 200.301 to 200.309, 200.131, 200.430

- **Performance measurements (200.301)** - ECISD will ensure that each federal grant maintains appropriate performance measures as specified within the approved grant application and compliance reports as required per federal grant. Performance measurements will be reviewed annually or as specified within the specific federal grant to determine effectiveness of services.
- **Financial management (200.302)** - ECISD will institute consistent internal control practices with all federal awards in compliance with federal, state and local standards that include the following:
  - Identification of all federal accounts received and expended under each federal program to include the CFDA title and number, federal award identification number, year and federal agency
  - Accurate, current and complete disclosure of the financial results of each federal program
  - Records that identify adequately the resources and application of funds for federally-funded

activities.

- Effective control and accountability for all funds, property and other assets
- Effective control and establish safe guards that ensure all assets are used for authorized purposes.

## Internal controls (200.303)

ECISD will through its' policies and procedures safeguard effective control over and accountability for all aforementioned federal funds, property and other assets and ensure they are used solely for authorized purposes within each federal grant program.

- **Bonds (200.304)**-ECISD will follow established federal, state and local policies when issuing bonds.
- **Payment (200.305)**-ECISD will follow procurement standards in accordance to established federal, state and local regulations.
- **Cost sharing or matching (200.306)** - ECISD will follow federal, state, local cost sharing and specific grant programs regulations when participating in cost sharing or matching.
- **Program income (200.307)** Costs incidental to the generation of program income will follow established grant specific guidelines for each federal award.
- **Revision of budget and program plans- (200.308)** - ECISD will report deviations from budget or project scope or objective and request prior approvals from specific grant programs as specified by each federal grant.
- **Modifications to Period of Performance (200.309)**- All federal grants will follow the guidelines established within each grant program to charge the federal award only allowable costs incurred during the established period of performance of the grant. The period of performance for each grant will not be extended beyond the awarding agencies timeline unless approved by TEA to be extended.
- **Insurance Coverage (200.310)**- All federal awards will provide at minimum the equivalent insurance coverage for real property and equipment acquired or improved with Federal funds as provided to property owned by the Non-federal entity. Federally-owned property need not be insured unless required by the term and conditions of the Federal award.
- **Equipment (200.313)** ECISD will follow federal asset management record keeping requirements for assets until disposal.
- **Compensation-Personal Services (200.430)** ECISD will follow time and effort, semi-annual certification attestation and record keeping requirements.

## EDGAR Sections that Require Written Policies or Procedures 2 CFR 200

### §200.302 Financial Management

(b) The financial management system of each non-Federal entity must provide for the following (see also

§§200.334 Retention requirements for records, 200.335 Requests for transfer of records, 200.336 Methods for collection, transmission and storage of information, 200.337 Access to records, and 200.338 Restrictions on public access to records):

(6) Written procedures to implement the requirements of §200.305 Payment. (7) Written procedures for determining the allowability of costs in accordance with subpart E of this part and the terms and conditions of the Federal award.

### **§200.305 Federal Payment**

(1) The non-Federal entity must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in the part. Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-Federal entity for direct program or project costs and the proportionate share of any allowable indirect costs. The non-Federal entity must make timely payment to contractors in accordance with the contract provisions.

### **§200.318 General Procurement Standards**

(a) The non-Federal entity must use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in the part.

(c)(1) The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts. No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-Federal entities may set standards for situations in which the financial interest is not substantial or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officer, employees, or agents of the non-Federal entity.

(2) If the non-Federal entity has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest. Organizational mean that because of relationships with parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

### **§200.319 Competition**

(b) The non-Federal entity must have written procedures for procurement transactions. These procedures must ensure that all solicitations: Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and

accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements or procurement. The specific features of the named brand which must be met by offers must be clearly stated; and all other factors to be used in evaluating bids or proposals.

**§200.320 Methods of procurement to be followed. Josette may need to review and update this to add informal, micropurchase/small purchase (informal), and advise of noncompetitive**

(b) Procurement by competitive proposals. The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

(1) The non-Federal entity must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

**§200.430 Compensation-personal services.**

(a) General Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensations-fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities.

(1) Follows and appointment made in accordance with a non-Federal entity’s laws and/or rules or written policies and meets the requirements of Federal statute, where applicable;

(c) Professional activities outside the non-Federal entity. Unless an arrangement is specifically authorized by a Federal awarding agency, a non-Federal entity must follow its written non-Federal entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the non-Federal entity for non-organizational compensation. Where such non-Federal entity-wide written policies do not exist or do not adequately define the permissible extent of consulting or other non-organizational activities undertaken for extra outside pay, the Federal Government may require that the effort of professional staff working on Federal awards be allocated between:

(iv) Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity’s written policy;

(B) Significant changes in the corresponding work activity (as defined by the non-Federal entity’s written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term;

**§200.431 Compensation-fringe benefits.**

(b) Leave. The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave,

holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

(1) They are provided under established written leave policies: The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in §200.447 Insurance and indemnification); pension plans costs (see paragraph (i) of this section); and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits, must be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities, and charged as direct or indirect costs in accordance with the non-Federal entity's accounting practices.

**In accordance to 200.464 ECISD will not pay out of federal funds to relocate a qualifying employee.**

#### **§200.458 Pre- award cost.**

Pre-award costs are those incurred prior to the effective date of the Federal award or subaward directly pursuant to the negotiation and in anticipation of the Federal award where such costs are necessary for efficient and timely performance of the scope of work. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency. If charged to the award, these costs must be charged to the initial budget period of the award, unless otherwise specified by the Federal awarding agency or pass-through entity.

#### **§200.475 Travel cost.**

(a) General. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies. Notwithstanding the provisions of §200.444 General costs of government, travel costs of officials covered by that section are allowable with the prior written approval of the Federal awarding agency or pass-through entity when they are specifically related to the Federal award.

(b) Lodging and subsistence. Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the non-Federal entity in its regular operations as the result of the non-Federal entity's written travel policy. In addition, if these costs are charged directly to the Federal award documentation must justify that:

(d) In the absence of an acceptance, written non-Federal entity policy regarding travel costs, the rates and amounts established under 5 U. S. C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter must apply to travel under Federal awards (48 CFR 31.205-46(a)).



## Budget Procedures

### **Budget Planning (Local)**

All budgets must be keyed online in the campus budget input screens.

Contact Information Systems Business Manager at 456-5238 for training opportunities. You will receive an information packet via e-mail with your allotment.

**UNLESS DIRECTED OTHERWISE BY THE FINANCE OFFICE, THE BUDGET MUST BE KEYED ONLINE.**

### **Budget Calendar (Local)**

#### **January**

- Update the budget handbook, review changes in accounting codes, in April special programs, legislation, and in state and federal funding.

#### **March**

- E-Mail budget preparation packages.
- Budget requests are to be input by campus and department staff in the online budget input system.

#### **May**

- A proposed salary schedule presented to the Board for adoption.
- A preliminary revenue and expenditure budget will be presented to the Board for discussion.
- School Board Budget Workshop.

#### **June**

- Public hearing on proposed budget and adoption of the school budget accomplished by June 30.

#### **August**

- Calculation of tax rates and truth-in-taxation publications.

#### **September**

- Tax rates adopted by September 30.

### **Budget Calendar (Federal)**

**Each federal program will follow the guidance as specified within its' federal program guidance unless otherwise specified below.**

**Every Student Succeeds Act Grants- Title One, Title One D- Delinquency Services, Title Two, Title Three, Title 4, and Title One School Improvement**

#### **January**

- Update budgets according to maximum entitlement for current year funding.
- Review campus and district needs assessment and district/ campus continuous improvement plans for services specified in grant applications & evaluate campus needs. (Quarterly review)

**March- April**

- Begin Program Effectiveness Reviews for all title programs and state compensatory programs
- Work with current year district improvement teams, Curriculum & Instruction (C&I), Superintendent Leadership Team (SLT) and campuses to complete upcoming year district/campuses comprehensive needs assessment & evaluate and adjust plans to reflect changes to programs based on progress and need
- Present upcoming year's Comprehensive Needs Assessment and District Plan to DCIT
- Provide Title One campuses with planning amounts for upcoming supplies and materials accounts
- Review current year campus and district needs assessments and district/ campus continuous improvement plans for services specified in grant applications & evaluate campus needs. (Quarterly review)
- Complete final spending of federal award for current year services
- Submit campus plans, district plans and program evaluations to TEA for state compensatory services received in previous school year.

**May-June**

- Update district comprehensive needs assessment and district plan for Title services needed in upcoming school year
- Complete final reviews of current campus school-wide plans & review program's effectiveness
- Review and support school-wide plans for upcoming school year
- Complete and submit federal application for ESSA programs by June 30<sup>th</sup> annually.
- Budget federal program funds in accordance to planning amounts given by TEA for upcoming school year & in accordance to identified needs and plans submitted by campuses and departments

**July-August**

- Complete and submit federal program compliance reports in accordance to established due dates by TEA
- Work with Title One School Improvement campuses to develop specialized program plans and budgets
- Submit program evaluation of secondary exit level state compensatory effectiveness reviews to Board

**September**

- Complete and submit federal application for Title One School Improvement Campuses
- Establish campus level budgets for Title One School Improvement Campuses in accordance with locally established procedures.
- Submit ESSA and Title One School Improvement Compliance reports in accordance with 2 C.F.R. 200.302.b.2:
  - Accurate, current and complete disclosure of the financial results of each federal program
  - Maintain records that identify adequately the resources and application of funds for federally-funded activities.

**October- December**

- Establish budgets based on federal awards
- Ensure each ESSA account is established in accordance with 2 C.F.R 200.302.b.1 to include the following:
  - Identification of all federal accounts received and expended under each federal program to include the C FDA title and number, federal award identification number, year and federal agency

**BUDGET ALLOTMENTS (Local)****Elementary Schools (Local)**

Basic Allotment using “ADA”: Per Pupil Total Regular Elementary \$94.00

Instructional Equipment \$10.00\*\*\*

Other Allotments:

Staff Development- \$1,000 plus \$1.00

Additional Funding (may be supplemented but not decreased)

Staff Travel	\$500.00
Counselor Travel	\$500.00
Just Say No Supplies	\$250.00
Fine Art Allotments	***

Basic allotments must be used to budget all items under contracted services (62XX), supplies and materials (63XX), miscellaneous operating expenses (64XX), and library books (6329), except for the following items which are not budgeted with basic allotment money:

Program intent codes for Special Education (23 or 33), Career & Technology (22), Gifted & Talented (21 or 31), Compensatory Education (24, 28, 30, or 34), and Bilingual (25 or 35) will be budgeted by the respective department.

Furniture and equipment with a unit cost of more than \$499.99 but less than \$5,000 must be budgeted under object code **6397**.

Capital items with a unit cost of \$5,000 or more must be budgeted under object codes 66XX.

\*\*\* To be determined based on availability of funds.

\*\*\*Based upon estimates provided by Fine Arts Department- see your allotment worksheet.

**Middle Schools (Local)**

Basic Allotment using “ADA”: Per Pupil

Total Basic Allotment \$131.00

Instructional Equipment \$10.00\*\*

Other Allotments:

Staff Development - \$1000 plus \$1.00

Additional funding (may be supplemented but not decreased)

Staff Travel	\$1,000.00
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Counselor Travel	\$500.00
Just Say No Supplies	\$250.00
Fine Arts Program Allotments	***

Basic allotments must be used to budget all items under contracted services (62XX), supplies and materials (63XX), miscellaneous operating expenses (64XX), and library books (6329) except for the following items which are not budgeted with basic allotment money:

Program intent codes for Special Education (23 or 33), Career & Technology (22), Gifted & Talented (21 or 31), Compensatory Education (24, 28, 30, or 34), and Bilingual (25 or 35) will be budgeted by the respective department.

Furniture and equipment with a unit cost of more than \$499.99 but less than \$5,000 must be budgeted under object code **6397**.

Capital items with a unit cost of \$5,000 or more must be budgeted under object code 66XX.

\*\*\* To be determined based on availability of funds.

\*\*\* Based upon estimates provided by Fine Arts Department- see your allotment worksheet.

### **High Schools (Local)**

Basic Allotment using "ADA" Basis: Per Pupil

Total Basic Allotment \$168.00

Instructional Equipment \$10.00

Other Allotments:

Staff Development - \$1000 plus \$1.00

Student Extracurricular Travel	\$20.00
Diplomas and Awards	\$5,000.00
Cheerleader Expenses	\$3,700.00
JROTC Expenses	\$3,000.00
Annual	\$3,000.00

Additional funding (may be supplemented but no decreased)

Professional Development	\$5,000.00
College Night	\$1,000.00
UIL Entry Fees	\$2,500.00
Decathlon Fees	\$4,000.00
Counselor Travel	\$500.00
Just Say No Supplies	\$250.00

Fine Arts Program Allotments \*\*\*

Basic allotments must be used to budget all items under contracted services (62XX), supplies and materials (63XX), miscellaneous operating expenses (64XX), and library books (6329), except for the following items which are not budgeted with basic allotment money:

Program intent codes for Special Education (23 or 33), Career & Technology (22), Gifted & Talented (21 or 31), Compensatory Education (24, 28, 30, or 34), and Bilingual (25 or 35) will be budgeted by the respective department.

Furniture and equipment with a unit cost of more than \$499.99 but less than \$5,000 must be budgeted under object code **6397**.

Capital items with a unit cost of \$5,000 or more must be budgeted under object code **66xx**.

\*\*\* To be determined based on availability of funds.

\*\*\* Based upon estimates provided by Fine Arts Department- see your allotment worksheet.

### **Magnet Schools**

Basic Magnet Allotment:  
Plus Magnet School Addition \$15

The basic magnet allotment must be budgeted under the following:

- Fund 199 Sub-object 47

Federally Funded Programs:

Each federally funded program will distribute federal budget allotment in accordance to approved grant specifications and in accordance to established federal, local and state procedures outlined.

## Budget Preparation Procedures (Local, State, & Federal)

- Local: A determination of needs must be made at the campus/department level.
- These needs should be ranked in priority order.
- ESSA Title grant program needs will be supported through campus and district comprehensive needs assessment and continuous improvement plans as well as receiving prior approval in grant application for funding.
- State Compensatory education programs will be supported through comprehensive needs assessment and district/ campus plans.
- State CTE needs will be based off of Goals for Expenditures, per Program Elements, Current Year Program Guidelines.

### **Carl D. Perkins Career & Technology funds:**

The purpose of the program is to develop more fully the academic and career and technical skills of secondary education students who elect to enroll in CTE programs.

ECISD must demonstrate that they are fulfilling the following nine requirements with Perkins funds or a combination of Perkins and other funds:

- Integrate academics with CTE programs using a coherent sequence of courses.

- Link CTE at the secondary and postsecondary levels.
- Provide students with strong experience in and understanding of all aspects of an industry.
- Develop, improve, or expand the use of technology in CTE programs.
- Provide professional development programs to teachers, faculty, administrators, and career guidance and
- Academic counselors who are involved in integrating CTE programs.
- Develop and implement evaluations of the CTE programs carried out with funds, including an assessment of how the needs of special populations are being met.
- Initiate, improve, expand, and modernize quality CTE programs, including relevant technology.
- Provide services and activities that are of sufficient size, scope, and quality to be effective.
- Provide activities to prepare special populations for high-skill, high-wage, or high-demand occupations that will lead to self-sufficiency.

Long range planning should be taken into consideration in establishing priorities and should relate to Campus Improvement Plan, Technology Plan, Facilities Plan, etc.

- A realistic funding level should be made available to personnel preparing budget input.
- All budget requests should be documented with supporting data.
- All budget input must be made online.
- All items must be budgeted using the appropriate coding system. (See coding instructions.)
- Round off all budget numbers to nearest whole dollar.

Remodeling or additions to fixed equipment, should be sent under separate cover to the Chief Operations Officer. These requests should follow administrative procedures for renovation of facilities. This will be considered at the district level. Portable classrooms and additional rooms of furniture should be submitted to Chief Operations Officer.

All federally funded programs will follow established guidelines in accordance to the federally funded grant program and the approved applications for funding as outlined by EDGAR, policy guidance, general provisions of selected items of cost, allowable and allocable in accordance with grant specifications.

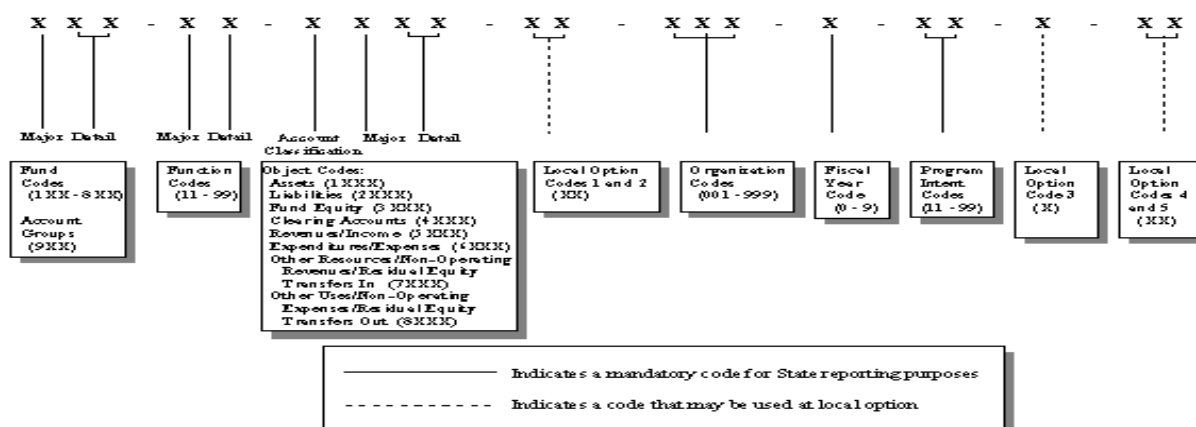
## Account Coding Structure

## BASIC SYSTEM CODE COMPOSITION:

### Fund Code

A mandatory 3-digit code is to be used for all financial transactions to identify the fund group and specific

#### The Code Structure



fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

**Example:** A Special Revenue Fund could be coded 211. The 2 indicated the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A – Improving Basic Programs.

### Function Code

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

**Example:** The function “Health Service” is coded 33. The first 3 specifies Support Services – Student (Pupil) and the second 3 is Health Services.

### Object Code

Is a mandatory 4-digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

**Example:** Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

### Optional Codes 1 and 2

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

### Organization Code

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

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

**Fiscal Year Code**

Is a mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

**Examples:** For the 13-14 fiscal year of the school district, a 4 would denote the fiscal year.

An ESEA, Title I, Part A-Improving Basic Programs grant for the project year from July 1, 2013 through September 30, 2014 would be indicated by a 4. A grant for the project year from July 1, 2012 through September 30, 2013 would be indicated by a 3.

**Program Intent Code**

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

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

**Optional Code 3**

Is a single code that is used at the local option.

**Optional Codes 4 and 5**

Is an optional 2-digit code that may be used by the district to further describe the transaction.

\*\*\*\*\* Please note that Optional 3, 4, & 5 within MUNIS system are replaced by grant fund and end year for federal grants as follows:

Title One A	211XX
Title One D, Subpart 2	215XX
Title 2	255XX
Title 3	263XX
Title 4	291XX
IDEA-B, Formula	224XX
IDEA-B, Preschool	225XX
Career & Technology	244XX
Medicaid Adm. Claiming	272XX
IDEA-B, Discretionary Deaf	315XX
IDEA-C, Early Intervention	340XX
AP/IB Award	397XX
Instructional Materials	410XX
Allotment- State Deaf	435XX
ESSER 1	266XX
ESSER 2	281XX
ESSER 3	282XX

NOTE: XX is the last 2 digits of the fiscal year.



<b>Fund Code</b>	<b>Description</b>
199	LOCAL MAINTENANCE
211	TITLE I
224	IDEA B FORMULA
225	IDEA B PRESCHOOL
240	FOOD SERVICE FUND
244	CAREER & TECHNOLOGY - BASIC GRANT
255	TITLE II, PART A
263	TITLE III
272	MEDICAID ADMINISTRATIVE CLAIMS
289	ESEA TITLE VI, PART A LEP
315	IDEA B DISCRETIONARY
340	IDEA C EARLY INTERVENTION
397	AP/IB AWARD
410	INSTRUCTIONAL MATERIALS ALLOTMENT
435	STATE DEAF
475	INSURANCE RECOVERY
478	PICK
479	LBJ ECOLAB
480	GREAT GLOBAL PROJECT CHALLENGE

<b>Fund Code</b>	<b>Description</b>
482	EDUCATION FOUNDATION AWARDS
483	CITI FOUNDATION AWARD - AVID
484	ECTOR SUCCESS ACADEMY NETWORK
486	BLACKSHEAR ECOLAB
489	BROWN AGRICULTURE FUND
490	BARBARA JORDAN ELEM TRUST
491	OHS SCHOLARSHIP FUND
492	JASON'S PROJECT - STEM
493	ICA DONATION FUND
494	CHEVRON PROJECT LEAD THE WAY
495	PHILLIPS 66
496	SCHOOL CLINIC
498	PHS SCIENT GIANTS AWARD
511	DEBT SERVICE
715	RENTAL PROPERTIES
771	WORKER'S COMP
772	MEDICAL TRUST
865	STUDENT ACTIVITY FUND

<b>Function Code</b>	<b>Description</b>
00	GENERAL LEDGER AND REVENUE
01	CLUB EXPENSE
11	INSTRUCTION
12	INSTRUCTIONAL RES & MEDIA SERV CURRICULUM & STAFF
13	DEVELOPMENT
21	INSTRUCTIONAL LEADERSHIP
23	SCHOOL LEADERSHIP
31	GUID, COUNS & EVALUATION SERVS
32	SOCIAL WORK SERVICES
33	HEALTH SERVICES
34	STUDENT TRANSPORTATION
35	FOOD SERVICE

<b>Function Code</b>	<b>Description</b>
36	CO/EXTRACURRICULAR ACTIVITIES
41	GENERAL ADMINISTRATION
51	FACILITIES MAINT & OPERATIONS
52	SECURITY & MONITORING SERVICES
53	DATA PROCESSING SERVICES
61	COMMUNITY SERVICES
71	DEBT SERVICE
81	FACILITIES ACQUISITION & CONST
91	CONTRACTED INSTRUCTIONAL SVCS
92	PURCHASE OR SALE OF WADA
95	INDIRECT COST
99	INTERGOVERNMENTAL CHARGES

Object Code	Description	Object Code	Description
6112	SUBSTITUTES PROF PERSONNEL	6299	MISC CONTRACTED SERVICES
6117	EXTRA DUTY PAY	6311	GASOLINE & OTHER FUEL VEHICLES
6118	STIPENDS/ADDITIVES	6315	JANITOR
6119	SALARIES/WAGES PROFESSIONAL	6316	BUILDINGS
6121	OVERTIME-EXTRA DUTY PAY	6317	GROUND
6122	SUB PAY - SUPPORT PERSONNEL	6318	PRINTING
6125	WAGES P/T SUPPORT	6319	SUPPLIES MAINT & OPERATIONS
6129	SALARIES/WAGES SUPPORT	6321	TEXTBOOKS
6131	CONTRACT BUYOUT	6325	READING MATERIALS
6139	EMPLOYEE ALLOWANCES	6329	LIBRARY BOOKS/MAG/PERIODICALS
6140	EMPLOYEE BENEFITS BUDGET	6339	TESTING MATERIALS
6141	MEDICARE	6341	FOOD
6142	GROUP HEALTH INS	6342	NON-FOOD
6143	WORKER COMP INS	6344	USDA DONATED COMMODITIES
6144	TRS - ON BEHALF OF	6395	PAPER & DUPLICATING
6145	UNEMPLOYMENT COMPENSATION	6396	TEACHING MATERIALS
6146	TRS CONTRIBUTIONS	6397	FURNITURE/EQPT >\$500<\$5000
6148	VACATION PAY	6398	FURNITURE/EQPT <\$500 UNIT
6149	MISC EMPLR CONTR	6399	GENERAL SUPPLIES
6199	PAYROLL CREDITS	6400	MISC EXP TTL
6211	LEGAL SERVICES	6410	TRAVEL & SUBSISTENCE
6212	AUDIT SERVICES	6411	TRAVEL & SUBSISTENCE EMPLOYEES
6213	TAX APPRAISAL & COLLECT	6412	TRAVEL & SUBSIST STUDENTS
6216	PROFESSIONAL SERVICES	6418	TRAVEL & SUBS-BOARD MEMBERS
6217	PROFESSIONAL SERVICES	6419	NON-EMPLOYEE TRAVEL
6218	PROFESSIONAL SERVICES	6425	PROPERTY INSURANCE
6219	PROFESSIONAL SERVICES	6426	LIABILITY INSURANCE
6221	STAFF TUITION & FEES	6449	DEPRN
6223	STUDENT TUITION-OTHER SCHOOLS	6491	FEES AND DUES
6224	STUDENT ATTENDANCE CREDITS	6494	TRANS EXTRA/CO-CURRICULUM
6229	TUITION & TRANSFER PAYMENTS	6496	POST SEASON TRACK
6235	EDUCATION SERVICE CENTER SRVCS	6497	FEES
6239	EDUCATION SERVICE CENTER SRVCS	6498	OTHER MISC EXP
6244	CONTRACTED MAINTENANCE BUSES	6499	MISCELLANEOUS OPER EXPENSES
6246	CONTRACTED MAINT/REPAIR BLDGS	6511	BOND PRINCIPAL
6247	UNIFORMS	6521	INTEREST ON BONDS
6249	CONTRACTED MAINTENANCE/REPAIR	6529	INTEREST ON LOC
6255	WATER,WASTEWATER,SANITATION	6599	OTHER DEBT FEES
6256	TELEPHONE,FACSIMILE,TELECOMM	6619	LAND PURCHASE AND IMPROVEMENTS
6257	ELECTRICITY	6629	BUILDING PURCH OR CONSTRC
6258	GAS AND OTHER FUELS	6631	VEHICLES

Object Code	Description	Object Code	Description
6259	UTILITIES	6636	TECHNOLOGY-RELATED EQUIPMENT
6269	RENTALS-OPERATING LEASES	6639	OTHER EQUIPMENT
6294	EVENT TRANSPORTATION	6649	FIXED ASSETS - OTHERS

Sub-Object Code	Description	Sub-Object Code	Description
00	BASIC	55	MARIACHI
01	GENERAL	56	DANCE
07	MISC	57	HARP
10	JSN	58	ART
11	ENGLISH	59	PIANO
12	SPEECH & DRAMA	60	RISK MGMT/ATHLTS
13	JOURNALISM	61	BASEBALL
14	COMPUTER TECH	62	BOYS BASKETBALL
15	READING	63	GIRLS BASKETBALL
16	FOREIGN LANGUAGE	64	BOYS CROSS COUNTRY
17	MUSIC	65	GIRLS CROSS COUNTRY
18	SOCIAL STUDIES	66	FOOTBALL
19	MATHEMATICS	67	BOYS GOLF
20	CHEERLEADING	68	GIRLS GOLF
21	SCIENCE	69	BOYS SOCCER
22	ARTS & CRAFTS	70	GIRLS SOCCER
23	PHYSICAL EDUCATION	71	SOFTBALL
24	HEALTH	72	BOYS SWIMMING
25	INDUSTRIAL ARTS	73	GIRLS SWIMMING
26	MILITARY SCIENCE	74	BOYS TENNIS
27	BUSINESS ED	75	GIRLS TENNIS
28	ECONOMICS	76	BOYS TRACK
29	OTHER BASIC SKILLS	77	GIRLS TRACK
30	SERC/JAPANESE/RUSSIAN	78	VOLLEYBALL
31	NHS	79	ECISDC MATH
32	PEP SQUAD	80	ECISDC RESERVES
33	ANNUAL	81	ECISDC SCIENCE
35	FOODS RELATED	82	TECH EQPT ALLOTMENTS
36	JROTC	83	SPEECH THERAPY/WEIDNER RENT
38	TECHNOLOGY	84	PBB RESERVES
39	TAKS	85	ECISDC LITERACY
40	VARIOUS	86	PBB CAPITAL OUTLAY
41	KRONOS	87	DEGREE ADDITIVIES
43	NIGHT SCHOOL	88	ECISDC SOCIAL STUDIES

Sub-Object		Sub-Object	
Code	Description	Code	Description
44	SATURDAY DETENTION	90	MEDICAL SUPPLIES (HS GIRLS ATHLTS)
46	TUTORING	92	TURN AROUND CAMPUS
47	MAGNET	93	POWERLIFTING
49	THEATRE	94	UNPAID BREAKFAST
50	AP COURSES	95	UNPAID LUNCH
51	BAND	96	PROXIMITY
52	ORCHESTRA	97	ESAN
53	CHORAL	98	REGION 18
54	GUITAR	99	LOCAL

Department		Department	
Code	Description	Code	Description
002	ODESSA HIGH SCHOOL	111	GONZALES ELEMENTARY SCHOOL
003	PERMIAN HIGH SCHOOL	112	HAYS ELEMENTARY MAGNET SCHOOL
004	ALTERNATIVE EDUCATION CENTER	113	SAM HOUSTON ELEMENTARY SCHOOL
005	YOUTH CENTER	114	IRELAND ELEMENTARY MAGNET SCH
011	GEORGE HW BUSH NEW TECH ODESSA	115	LAMAR EARLY EDUCATION CENTER
			MILAM ELEMENTARY MAGNET
014	ODESSA CAREER & TECHNICAL ECHS	116	SCHOOL
015	ODESSA COLLEGIATE ACADEMY	117	PEASE ELEMENTARY SCHOOL
			REAGAN ELEMENTARY MAGNET
042	BONHAM MIDDLE SCHOOL	118	SCHOO
043	BOWIE MIDDLE SCHOOL	119	ROSS ELEMENTARY SCHOOL
044	CROCKETT MIDDLE SCHOOL	121	SAN JACINTO ELEMENTARY SCHOOL
045	WILSON YOUNG MOH MIDDLE SCHOOL	122	TRAVIS ELEMENTARY MAGNET SCHOO
046	NIMITZ MIDDLE SCHOOL	123	ZAVALA ELEMENTARY MAGNET SCHOO
047	ECTOR MIDDLE SCHOOL	124	NOEL ELEMENTARY MAGNET SCHOOL
101	ALAMO ELEMENTARY SCHOOL	125	BLANTON ELEMENTARY SCHOOL
102	AUSTIN ELEMENTARY SCHOOL	126	FLY ELEMENTARY SCHOOL
103	BURLESON ELEMENTARY SCHOOL	127	BLACKSHEAR ELEMENTARY MAGNETS
104	BURNET ELEMENTARY SCHOOL	128	JOHNSON ELEMENTARY SCHOOL
105	CAMERON ELEMENTARY SCHOOL	129	JORDAN ELEMENTARY SCHOOL
106	CARVER EARLY EDUCATION CENTER	130	CAVAZOS ELEMENTARY SCHOOL
107	DOWLING ELEMENTARY SCHOOL	131	DOWNING ELEMENTARY SCHOOL
108	FANNIN EARLY EDUCATION CENTER	132	WEST ELEMENTARY SCHOOL
109	GOLDSMITH ELEMENTARY SCHOOL	133	BUICE ELEMENTARY SCHOOL
110	GOLIAD ELEMENTARY SCHOOL	191	REGIONAL DAY SCHOOL FOR DEAF

Department Code	Description	Department Code	Description
301	ST MARY'S SCHOOL	881	ADVANCED ACADEMIC SERVICES
302	CHRIST'S LUTHERAN SCHOOL	882	STUDENT ADMISSIONS & TRANSFERS
303	ODESSA CHRISTIAN ACADEMY	884	ASST SUPERINTENDENT-ELEM
304	FIRST ODESS CHRISTIAN ACADEMY	886	NURSING SERVICES
690	ITINERANT COMP ED	889	ASST SUPT -SECONDARY OPS
691	ITINERANT 504/DYSLEXIA	891	CAREER & TECHNOLOGY,REGULAR
693	ITINERANT STUDENT SUPPORT SERV	892	CAREER & TECHNOLOGY, FEDERAL
698	ADVANCED TECHNICAL CENTER	893	ASST SUPT - STDT & SCHLS SUPRT
699	SUMMER SCHOOL	897	TEXTBOOK OPERATIONS
701	SUPERINTENDENT OFFICE	901	COMMUNICATIONS
702	BOARD OF TRUSTEES	905	ATHLETIC DEPARTMENT
703	TAX SERVICES	930	CHIEF OF STAFF
704	INTERNAL AUDIT	935	HUMAN RELATIONS
705	ECISD EDUCATION FOUNDATION	952	DISTRICT POLICE DEPARTMENT
849	LITERACY	953	EMERGENCY OPERATIONS PLANNING
850	PROFESSIONAL DEVELOPMENT	955	MAINTENANCE SERVICES
851	CURRICULUM DEVELOPMENT	960	CUSTODIAL SERVICES
852	ASSESSMENTS, RSCH AND PGM RVW	962	UTILITIES
853	ECISD POLICY	965	DISTRICT OPERATIONS
854	AVID	970	FINANCE OFFICE
855	GUIDANCE & COUNSELING	971	PURCHASING OFFICE
856	STUDENT ASSISTANCE SERVICES	972	INFORMATION SYSTEMS
858	MAGNET PROGRAMS	974	FOOD SERVICES
861	FINE ARTS DEPARTMENT	975	PRINT SHOP
862	PHYSICAL EDUCATION & HEALTH	976	PAYROLL
864	INFORMATION TECHNOLOGY	978	BENEFITS AND RISK MANAGEMENT
871	SPECIAL EDUCATION	985	CENTRAL REC / POST OFFICE
872	STUDENT ASST SERVICES-COMP ED	986	TRANSPORTATION
874	SPECIAL EDUCATION FEDERAL	989	GENERAL INSTITUTIONAL
875	BILINGUAL EDUCATION	992	DEBT SERVICE
876	FEDERAL/TITLE PROGRAMS	999	UNDISTRIBUTED ORG UNIT
877	CHIEF INNOVATION OFFICER		

Program Intent Code	Description	Program Intent Code	Description
00	BALANCE SHEET OR REVENUE USE	30	SCE IA SCHOOLWIDE SUPPL
10	NOT IN USE	31	HIGH SCHOOL ALLOTMENT
11	BASIC EDUCATION SERVICES	32	PREKINDERGARTEN
21	GIFTED AND TALENTED	33	PRE-K - SPECIAL ED

22	CAREER AND TECHNICAL	34	PRE-K - COMPENSATORY ED
23	SPECIAL EDUCATION	35	PRE-K - BILINGUAL ED
24	ACCELERATED EDUCATION	40	NOT IN USE
25	BILINGUAL EDUCATION	90	NOT IN USE
26	NON DISCIPLINARY AEP	91	ATHLETICS AND RELATED
28	DISCIPLINARY AEP	99	UNDISTRIBUTED
29	DISCIPLINARY AEP - STATE SUPPL		

## Travel

### **Local Travel Procedures:**

#### **A. In-District Travel**

- An employee of the district shall be reimbursed at the current district- approved rate for authorized mileage incurred while performing duties to the job only if such travel is at the request of the employee's immediate supervisor and is approved by the appropriate budget head. The rate will be monitored and adjusted as needed each year in accordance with IRS rules.

In-district travel reimbursement (with a minimum of \$10 reimbursement) can be submitted monthly on the appropriate district form.

#### **B. Out-of District Travel Expenses and Reimbursements**

- Expenses related to out-of-district travel (and approved by director and assistant superintendent) must be submitted on the Request for Travel/Advance form, no less than 10 days in advance if funds are to be available before departure. Requisitions should not be submitted to the purchasing office less than seven (7) days before funds are needed except in a case of extenuating circumstances and require approval of the director.
- All requested Travel/Advances concerning conference, development courses, or meetings must have a copy of completed registration or information form, showing beginning and ending dates and times, attached to the Advanced Travel Form. Staff member must also complete all sections of the form. The administrative assistant will provide the budget code.
- Mileage: Reimbursement for official school business use of personal car mileage will be at a rate based on the official government business travel reimbursement rate. The rate will be monitored and adjusted as needed each year in accordance with IRS rules.
- Purchase of airline tickets:
  - (a) Travel agents will be by official school's purchase order only and must be authorized by the Director.
  - (b) Internet Purchase: Airline tickets may be purchased through the internet using a personal credit card. Reimbursement may be claimed after travel or with travel advance as outlined in first bullet above.
    - (1) Department preference is that the individual makes his/her own flight arrangements
- Each department employee will make their own hotel reservations. Reimbursements may be claimed after travel with appropriate receipts or prior to departure with travel advance as outline in first bullet above subject to appropriate director approval. The ECISD per diem rate for lodging for travel is listed at the following website: <http://www.gsa.gov/portal/category/100120>
- (b) If the employee is unable to make their own hotel arrangements, he/she will notify the director who will advise the employee of procedure to follow.
- Employees traveling out-of-district shall be reimbursed for meals at an amount according to the federal government online Per Diem Rate. The Per Diem daily limit may be received prior to travel if submitted on a travel advance as outlined in first bullet above. The ECISD per diem rate for meals for travel is listed the following website: <http://www.gsa.gov/portal/category/100120>

- Employees will complete Memo regarding Texas Sales and Use Tax Exemption Certification.

**Albert Valencia, Jr.**  
 Ector County ISD Director of Purchasing  
 (432) 456.9719  
 802 N. Sam Houston  
 Odessa, TX 79761  
 albert.valencia@ectorcountysd.org



**March 19, 2019**

Ector County ISD's State of Texas Sales and Use Tax permit Number is 17560013629, this number, this number is used for resale purposes as an exemption from taxation on purchases made for resale.

Please be advised that Ector County ISD does not pay sales tax for purchases made in the name of the District for school district related purchases.

According to TEA Financial Accountability System Resource Guide, Module 5. Site-based Decision Making, (page 52), section 5.5.5.2 "School Sponsored Trips":

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

Individual members of teams or other organizations may not claim exemption from the sales tax on the meals they purchase while on a school-authorized trip.

Teachers, coaches, and other staff may not claim exemption from sales tax on individual purchases while on school business even though they are reimbursed by the school for expenses. For example, a teacher who is attending a conference out of town would not be able to claim a sales tax exemption on the purchase of an individual meal at a restaurant."

See the Texas Sales and Use Tax Exemption Certification Form provided.

Please sign below agreeing that you will only use the Exemption form for School District related purchases:

\_\_\_\_\_  
 ECISD Employee

\_\_\_\_\_  
 Print Name

\_\_\_\_\_  
 Date

Thank you,  
 Ector County ISD Purchasing Department

- Checks printed for travel advances that were requested, completed, approved, and with original paperwork turned in to the accounting office by Friday, will be available by Thursday at 2:00 PM of the following week.
- Upon return, all receipts should be attached to the Travel Settlement Form and submitted to the administrative assistant with any unexpended funds no later than ten (10) days after return from the trip. All receipts and disbursements are acceptable regardless of minimal dollar amount. Taxation on any unaccounted portion of the advanced funds may apply.



Any tips and/or gratuities will be reimbursed up to \$20 unless otherwise allotted on Travel Advance Form. When traveling with federal dollars, documentation of conference attendance must also accompany settlement forms. The administrative assistant will give the paperwork to the corresponding Director who will immediately review the travel report, affix a signature on the Travel Settlement Form, and return the report to the administrative assistant who will forward the report to the accounting office. The accounting office will review the travel report and sign the Travel Settlement Form. It will then either be filed, sent to Finance Director's secretary for request of funds owed to ECISD, or processed for payment owed to employee. Prior to an Individual submitting the Travel Settlement Form, he/she shall make a copy for his/her files and\copy for the administrative assistant who will file her copy in department files.

### **C. Out of State Travel Requested and Reimbursements**

- Out-of-state travel costs are allowable with federal, state and local funds. Out-of-state travel costs should be minimal, reasonable and necessary to meet the intent and purpose of the grant program if traveling with a federal award. Executive Directors of federal programs must retain documentation that participation of an individual in a conference is necessary for the project. Travel costs are allowable as long as the expenses for transportation and lodging and related items are only incurred by employees on official business of the grantee and follow the grantee's regular business operations and written travel policy.
- Out-of-state travel with federal dollars will require a written justification form be submitted to the grantee's awarding agency (TEA) in accordance with their established procedures. To access the out-of-state travel justification form, refer to the appendix of the APR.

### **D. Requests**

Requests shall clearly state the purpose of any travel, and its application to the instructional program of the district. The requests shall indicate the funding sources for all out of state travel.

- Expenses related to out-of-state travel (and approved by director and asst. superintendent) must be submitted on Travel Expense Advancement Request form no less than 10 days in advance if funds are to be available before departure. Under no circumstances should requisitions be submitted to the purchasing office less than seven (7) days before funds are needed.
- All requests for Travel/Advances concerning conferences, development courses, or meetings must have a copy of the completed registration or information form, showing beginning and ending dates and times, attached to the Travel Expense Advancement Request form. Reimbursement for lodging, taxi service, and parking are paid actual costs with appropriate receipts. Personal expenses will not be reimbursed.
- Employees traveling out-of-district shall be reimbursed for meals at an amount according to the online Per Diem Rate. The Per Diem daily limit may be received prior to travel if submitted on a travel advance as outlined in first bullet above.  
<http://www.gsa.gov/portal/category/100120>
- Upon return, all receipts should be attached to the Request for Travel/Advance Settlement form and submitted to the administrative assistant with any unexpended

funds no later than ten (10) days after return from the trip. All receipts and disbursements are acceptable regardless of minimal dollar amount. Failure to file timely reports may subject the employee to taxation of the entire cash advance. Prior to an individual submitting the Travel/Advance Settlement Form, he/she shall make a copy for his/her files.

- If traveling with federal funds or state fund, proof of conference attendance must be included in travel reimbursement forms and must go to the federal executive director's office overseeing the program for final review before the settlement is made to ensure compliance with federal and state laws.
- The administrative assistant will give paperwork to the appropriate Executive Director who should immediately review the travel report, affix a signature on the Request for Travel/Advance Settlement, and return the report to the administrative assistant. In cases where the original voucher signature bears the name of the assistant superintendent or the Superintendent, a counter signature is not required. The administrative assistant will make a copy for the department's files and forward to the accounting office.

***Note: As a reminder, you will receive an email from the secretary to the Director of Finance with the following attachment:***

**EXAMPLE**

RE: TRAVEL ADVANCE: \_\_\_\_\_

Records indicate that you have recently travelled on the District behalf, and received a travel advance to cover that cost. To provide a timely, complete accounting for travel advance checks and p-card travel advances, a completed, signed, settlement form with any required associated receipts, and unused advance funds are due to the ECISD Business Office within 10 calendar days of return from trip.

Thank you for your attentiveness to this matter, the work you do for our students, and for being willing to travel to gain professional training and provide learning opportunities for our students.

Your supervisor can help you in completing this submission. Also, you are welcome to contact the Secretary to the Director of Finance at 456-9709 for assistance.

Sincerely,

Director of Finance

CC: Supervisor, Chief Financial Officer

Ref: ECISD Regulation DEE

Attachment: Travel Settlement Form (*blank*)

**TAXING UNDOCUMENTED TRAVEL AND SAME DAY TRAVEL MEAL COSTS**

Upon a predetermined schedule set by the CFO, any undocumented travel and same day travel meal costs

are reported by Finance to Payroll Department. The Payroll Director sets the pay code and appropriate budget based on the employee's job salary record. After the Payroll Director's review and approval, the assigned Payroll Specialist will submit the amounts reported by Finance via Time Entry as a non-cash taxable expense in the next available pay run. The date of the pay run determines in which tax year the employee was taxed for the costs. This process adds the costs to box 1 (withholding gross) of the W-2 for that year, and adds the tax amount to box 2 (withholding tax) of the W-2 for that year.

**Travel with federal program funds will follow Local and State policy guidelines as established in local procedures noted above. Additionally, all federal travel by the individual employee will be necessary for the federal project implementation paying for the travel. The federal award will NOT be charged per diem for food costs associated with travel. (200.475) All travel will follow established district guidelines. Additionally, when traveling with ESSA funds or State Compensatory funds, the procedures noted below will be followed:**

**ESSA, ESSER 3 & State Compensatory Travel Procedures:**

*When using funds 211xx, 215xx, 255xx, 263xx, 265xx, 282xx, 291xx Federal Title Funds, ESSER 3 & State Compensatory Funds to travel, the following documentation will be submitted to the designated federal programs office in order to receive approval from the Federal State Executive Director for pending travel. All guidelines noted must be followed:*

1. Staff with positions above executive director level may not use federal state funds to travel.
2. Map Quest indicating mileage to point of training and back
3. Airfare Quote
  - Although staff members may choose to drive to their destination; due to federal guidelines only the cheapest route of travel will be budgeted. An airfare quote must be included in your request if you choose to drive. The airfare must be the cheapest airline ticket available within two weeks of travel being taken; business class quotes are not allowed. **Amounts provided to employee for travel (road or air) will be determined from the cheaper of the two.** For example, if mileage is \$ 349.00, but an airline ticket is \$150.00, then the \$150.00 will be allowed for travel out of federal funds.
4. Registration Confirmation
5. Rental Cars
  - Rental cars are only allowable where the rental car is the more cost effective than other transportation such as a taxi or shuttle. Rental cars must be pre-approved prior to travel being taken along with providing the federal state office with documentation of how the rental care is cheaper than area taxi or shuttles.
6. Hotel Reservation Confirmation
  - IF TRAVELING WITHIN TEXAS WITH A HOTEL STAY, THE HOTEL STATE TAX EXEMPTION FORM ATTACHED MUST BE PRESENTED TO HOTEL AT CHECK IN TO AVOID STATE SALES TAX CHARGE FOR THE HOTEL ROOM. FEDERAL/STATE FUNDS WILL NOT REIMBURSE FOR ANY TAXES ASSOCIATED WITH THE HOTEL STAY.
  - IF MULTIPLE PEOPLE ARE STAYING IN ONE HOTEL ROOM, THE AFOREMENTIONED FEDERAL STATE FUNDS WILL ONLY PAY ONE PER DIEM PER ROOM, NOT EMPLOYEE. THE HOTEL RECEIPT MUST BE IN THE INDIVIDUAL'S NAME REQUESTING THE PER DIEM.
7. Meals associated with travel: The district has made the decision to not allow meals (food per

diem) to be charged to federal or state program funds. Meals may be paid out of local funds in accordance with established district guidelines.

8. Out of District Form (with immediate supervisor's approval)
9. Out of state travel will require a written justification form be submitted to the executive director of the federal program and approved in accordance to the procedures outlined by the granting agency (TEA) prior to travel being taken. To access the out of state travel justification form, refer to the appendix of this manual.

All documentation must be submitted to the appropriate program director before approval will be granted. Should you have any questions, please contact Federal State Programs at 456-8769.

#### ECISD Meal per Diem Breakdown

##### Day Trip

Leave before 8:00 AM and return after 7:00 PM

Employee will receive Full Day Meal Per Diem (GSA) for the city they are traveling to  
Athletics/Students will receive \$30 per day (**\$8 for breakfast, \$10 for lunch, \$12 for dinner**)

##### Overnight Trip

Option 1      Leave before 8:00 AM

Employee will receive Full Day Meal Per Diem (GSA) for the city they are traveling too  
Athletics/Students will receive \$30 per day (**\$8 for breakfast, \$10 for lunch, \$12 for dinner**)

Option 2      Leave between 11:00 AM & 1:00 PM

Lunch and Dinner Only-Employee (GSA meal per diem breakdown)  
Lunch and Dinner Only-Student (**\$10 for lunch & \$12 for dinner**)

Option 3      Return before 7:00 PM

Breakfast and Lunch Only-Employee (GSA meal per diem breakdown)  
Breakfast and Lunch Only-Student (**\$8 for breakfast & \$10 for lunch**)

DO NOT INCLUDE INCIDENTAL EXPENSES ON OPTION 2 or 3 (for per diem)

DO NOT USE FIRST DAY or LAST DAY TRAVEL REIMBURSEMENT (for per diem)

##### DISTRICT VEHICLE USE:

Use of district vehicles and the related charges are allowed if the following are attached to the journal voucher charging expenditures:

1. Properly signed and completed vehicle request.
2. Field trip manager system invoice with mileage charge at current IRS mileage rate for trip to and from designated destination at 1 at designated dates.
3. List of rider, purpose of trip.
4. Copies of any receipts for fuel purchases, vehicle item purchases as evidence of trip.

## Budget Amendment

### REVISION OF BUDGET AND PROGRAM PLANS (2 CFR § 200.308)

ECISD will report deviations from budget or project scope or objective and request prior approvals from specific grant programs as specified by each federal grant.

ECISD will follow Board Policy [CE \(Legal\)](#), [CE \(Local\)](#), and [CE \(Regulation\)](#) when amending local dollars. Use of [CE Exhibit B – Board Budget Change Request](#) and [CE Exhibit C – Campus/Department Budget Change Request](#) should be used to complete any budget change.

### FEDERAL CASH MANAGEMENT POLICY AND PROCEDURE (2 CFR § 200.305)

Ector County Independent School District (ECISD) will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by ECISD, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, ECISD receives payment from the Texas Education Agency (TEA) on a reimbursement basis. 2 CFR § 200.305. However, if ECISD receives an advance in federal grant funds, ECISD will remit interest earned on the advanced payment quarterly to the federal agency. ECISD may retain interest amounts up to \$500 per year for administrative expenses. 2 CFR § 200.305(b) (9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the local educational agency (LEA).

Interest would not accrue if the LEA uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

### PAYMENT METHODS

Reimbursements: ECISD's Finance Department designee will request reimbursement for actual expenditures incurred under the federal grants monthly from approved budget items from prepared general ledger summaries to the Texas Education Agency (TEA) for TEA pass through grants. All reimbursements are based on actual disbursements, not on obligations.

TEA will process reimbursement requests with payments going to ECISD's general fund TexPool account.

Consistent with state and federal requirements, ECISD will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for TEA review upon request.

Reimbursements of actual expenditures do not require interest calculations.

## **ESSA FISCAL COMPLIANCE**

Local educational agencies (LEAs), including school districts and open-enrollment charter schools, must follow certain federal requirements when accepting federal funds. The federal requirements the LEA must follow under Every Student Succeeds Act (ESSA) include maintenance of effort (MOE) and comparability of services.

### **ESSA LEA Maintenance of Effort**

MOE requires LEAs to maintain their state and local expenditures at a specified level from one fiscal year to the next. If your organization received a federal grant awarded under ESSA, you must comply with MOE requirements to receive your full allocation of federal grant funds for ESSA covered programs. ECISD uses the ESSA LEA MOE Calculation Tool to determine compliance with the MOE requirement.

## **IDEA FISCAL COMPLIANCE**

Local educational agencies (LEAs), including school districts and open-enrollment charter schools, must follow certain federal requirements when accepting federal funds. Under the Individuals with Disabilities Education Act of 2004, Part B (IDEA-B), the federal requirements the LEA must follow include maintenance of effort (MOE) and excess costs.

### **IDEA-B LEA Maintenance of Effort**

MOE requires LEAs to maintain their state and local expenditures at a specified level from one fiscal year to the next. LEAs must meet the MOE requirement to be eligible to receive IDEA-B grant funds. ECISD uses the IDEA-B LEA MOE Calculation Tool to determine compliance with the MOE requirement.

### **Excess Cost**

The excess cost requirement mandates how much LEAs must expend in state and local funds on special education before being allowed to expend IDEA-B grant funds. ECISD uses the Excess Cost Calculation Tool to calculate excess cost.

## **INVENTORY ACCOUNTING PROCEDURES**

### **EQUIPMENT 2 CFR § 200.313**

In accordance with 2 CFR § 200.313, ECISD will ensure equipment purchased with federal funds:

- (1) Will be used for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.
- (2) Will not encumber the property without approval of the federal awarding agency or pass-through entity.
- (3) Use and dispose of the property without approval of the federal awarding agency or pass-through entity.
  - (b) A state must use, manage, and dispose of equipment acquired under a Federal award by the state in accordance with state laws and procedures.

### **New Assets over \$500.00:**

The purchase of fixed assets with an individual cost of \$500 or more will be tagged with the school district's name and asset number assigned to that asset at Central Receiving, upon receipt and added to your school/department's fixed asset inventory report. Campus and department principals and supervisors are responsible for maintaining their inventory in accordance with CFB Regulation section "Campus/Department Asset Management". All fixed assets are maintained within the School District's accounting software with purchase date, description, cost, asset tag number, useful life and disposition information.

### **Asset Management requirements**

Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number OF other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
  - (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
  - (3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
  - (4) Adequate maintenance procedures must be developed to keep the property in good condition
  - (5) If the District is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
- (e) Disposition- When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the District must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Please refer to the TEA Inventory Disposition Request Form provided in the Appendix.

Ref: Title 2 → Subtitle A → Chapter II → Part 200 → Subpart D → §200.313

### **Donations: Regulation CDC, Exhibit A**

Equipment or money that is donated to a school by any outside organization will be reported on a Recommendation to Accept Donation/Gift Form (See Regulation CDC for "Acceptance" and "Criteria for Accepting Gifts"). The form is sent to the Assistant Superintendent for Business Operations after the principal signs it. Upon final approval, the Special Projects Accountant will receive a copy and issue tags for tangible items valued at more than \$500.00 each.

### **Fixed Asset Transfers: Regulation CFB, Exhibit C**

- An ECISD Fixed Asset Transfer Authorization Form must be completed by the principal or supervisor and forwarded to the Special Projects Accountant for approval of any transfer of fixed assets from one location in the district to another. Authorization must be approved by the Special Projects Accountant before they can be physically moved.
- However, the transfer of fixed assets within a location (e.g. room to room), may be emailed to the Special Projects Accountant.



### **Damaged or Stolen Property: Regulation CFB, Exhibit B**

- In the event that district property is intentionally damaged or stolen, an ECISD Police Report must be completed and a copy submitted to the Special Projects Accountant before the property will be removed from the inventory.
- The Director of Finance and/or the Special Projects Accountant will be authorized to enforce fixed asset regulations and Finance Department procedures. The Director of Finance may prevent new purchases of fixed assets by a campus or department in the event that the fixed asset inventory is determined to be inaccurate, neglected, or incomplete until such time as the inventory has been corrected and updated, by write-off recommended by Principal or Department head.

Federal grants will implement strategies in alignment to district policies noted above to guard against theft and misuse of grant purchased items. Specific program procedures are noted as follows:

### **CTE: Preventing Theft**

- Several professional are in the line of approvers for requisitions
- Inventory processes are in place (computerized and on paper)
- Inventory items are tagged with ECISD labels and tags will include the wording “PROPERTY OF ECISD”, a barcode of the asset number of the item for scanning purposes, and the actual asset number as designated by the District.
- In-house auditing occurs biannually
- Spot checks occur with staff

### **DISPOSITION OF EQUIPMENT**

From Education Department General Administrative Regulations (EDGAR) §200.313(5) (e)

(e) *Disposition* When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the non-federal entity must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition of the equipment will be made as follows in accordance with Federal awarding agency disposition instructions:

- (1) Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.
- (2) Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the non- Federal entity or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the non-Federal entity to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
- (3) The non-Federal entity may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the non-Federal entity must be entitled to compensation for its attributable percentage of the current fair market value of the property.



- (4) In cases where a non-Federal entity fails to take appropriate disposition actions, the Federal awarding agency may direct the non-Federal entity to take disposition actions.

In accordance with 2 CFR 200.313 and 200.314, complete and submit the form: Division of Grant Administration: Inventory Disposition Request to request approval to dispose of equipment or supplies and materials purchased with federal grant funds.

Forms can be found with the applicable grant guidance.

Complete a separate copy of this form to request disposition of multiple items purchased with funds from the same federal grant.

The completed form(s) must be signed by the authorized district official and copy retained by the appropriate Program Director, Project Director and the Accounting Special Projects Manager. Mail the original signed form to:

Texas Education Agency  
Attention: Chief Grants  
Division of Grants Administration  
1701 N. Congress Avenue  
Austin, TX 78701

## Inventory Accounting

[CFB \(Legal\)](#), [CFB \(Local\)](#), [CFB \(Regulation\)](#) [CFB \(EXHIBIT A\)](#), [CFB \(EXHIBIT B\)](#), and [CFB \(EXHIBIT C\)](#)

### Annual Inventory Check-off (Regulation CFB)

An annual inventory of all school district property will be completed by the Finance Department. Inventory will be audited utilizing the district's fixed asset inventory control software or as otherwise outlined by Finance Department procedures.

This information will be provided to the external auditors upon their request and is used in preparing the district's financial statements. This also ensures that the school district maintains an accurate record of its fixed assets for insurance purposes.

### Library Books

Worn, outdated library books that are beyond repair, may be given to students and faculty when the books are to be replaced by the new material. Distribution will be in accordance with a fair and equitable manner. This is in accordance with a defined public purpose of education as allowed in the constitution of the State of Texas. Any books not distributed to faculty or students must be sent to the Clark Building for auction. To do so, box up the old books, label each box "FOR AUCTION PICKUP" and complete a Fixed Asset Transfer form signed by your principal. On the form, be sure to list the number of boxes of books to pick up, and their location at your campus. Forward the form to the Special Projects Accountant. (Please note that it is not necessary to remove any bar codes, labels, or other identifying items.)

## INTERNAL CONTROL PROCEDURES FOR FINANCIAL MANAGEMENT

### §200.303 Internal Controls

In compliance with this section of EDGAR, ECISD will: Establish and maintain effective internal control over all Federal awards that provide reasonable assurance that the non-Federal entity is managing all Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal awards.

### CASH RECEIPTS PROCEDURES

1. All monies received by the Accounting Office are receipted and deposited into the District's depository bank.
2. When the bookkeeper receives money, an electronic copy of the receipt is generated and stored.
3. The monies are sealed in a tamper proof bank bag with all corresponding documents.
4. The bank bags are picked up by an armored car service and delivered to the District's depository bank.
5. After the deposits are completed for a day, the bookkeeper prints a cash receipt report which shows the receipts for each different fund.
6. A copy of the bank deposit slip for each fund is attached to the corresponding cash receipt report.
7. The bookkeeper checks the cash receipt report totals against the amounts keyed into MUNIS to make sure they balance before she releases them for review.
8. Each cash receipt report is given to the Accounting Supervisor for review and posting.

### ACCOUNTS PAYABLE PROCEDURES

Accounts payable checks should be processed on a weekly basis for release by Thursday at 2:00 PM dependent upon work schedules or holidays.

1. All invoices shall be entered separately into the finance system by invoice number, amount, and date. Note: The invoice number is a "key" record. If entered correctly, the system will not allow a duplicate payment to a vendor.
2. Upon receipt of an invoice from a vendor, it should be matched with a pending purchase order.
3. If no discrepancies exist, the invoice should be entered into the finance system.
4. All invoices and/or supporting documentation for payments should be scanned into the Finance system with the corresponding invoice and purchase order. All invoice payments must have supporting documentation.
5. All purchase order encumbrances should be reduced and/or liquidated when invoices are entered.
6. The Finance Accountant shall verify that all check transactions meet the following guidelines:
  - Invoice numbers entered correctly
  - Invoice Date is after the PO approval date
  - Vendor remittance address is correct
  - Account code(s) matches the purchase

- Sales tax is not included on invoice
  - Due date has not passed
  - Discounts, if any, have been taken
  - Credits, if any, have been taken
  - Late fees, interest charges, etc. have not been charged, unless they have been researched and are valid
  - Invoices for all contracted services include details regarding the service provided and the date(s) of service
7. A copy of each check printed shall be generated in the Finance system as an electronic image.

#### **ACCOUNTS PAYABLE GENERAL GUIDELINES**

- The Accounting Supervisor and/or Director of Finance and/or Chief Financial Officer shall be informed prior to any “emergency” checks.
- Statements from vendors should be reconciled with check payments on file, discrepancies should be researched and resolved.
- All payments shall be made in accordance with state law [Govt Code 2251] within 30 days of the later of the following:
  - The date the District received the goods
  - The date the vendor performed the service or the contract was completed
  - The date the District receives the invoice for the goods or services.
- Appropriate director or supervisor shall sign for invoices greater than \$5,000.
- The Accounting Supervisor shall sign all invoices greater than \$100,000.
- The Accounting Supervisor shall ensure that all check stock shall be maintained in a locked cabinet or room and shall be inventoried for the purpose of restocking when less than a two (2) month supply of checks is on hand.
- The Director of Finance shall notify the depository bank when new signature cards are necessary due to a change in authorized signers.
- All “stop payments” shall be authorized by the Accounting Supervisor.
- The Finance Accountant shall review aged purchase orders quarterly. All aged POs should be researched to determine if the goods have not been received, not paid for, or the expense has not been liquidated.
- Payments shall not be made from statements.
- All invoices should be checked to ensure that appropriate discounts, bid/quote pricing, terms of shipment, tax exemption, and extensions are correct.
- All invoices that do not exceed the purchase order amount by more than \$10 may be entered into the finance system for payment without authorization from the Accounting Supervisor and/or Purchasing Director. If funds do not exist in the encumbered account(s), the campus or department shall initiate a budget change request. Such BCR must be approved through Workflow, then the funds shall be encumbered by Purchasing Director.
- All invoices that exceed the purchase order amount by more than \$10 should be forwarded to the Purchasing Director for approval. If funds do not exist in the encumbered account(s),

the campus or department shall initiate a budget change request. Such BCR must be approved through Workflow, then the funds shall be encumbered by Purchasing Director.

- All non-purchase order payments should be paid via a payment authorization approved by Purchasing Director.
- Recurring invoices such as payroll deductions, should be entered into the finance system for payment by the Payroll department. The Payroll Director shall review each invoice and approve by releasing the batch of invoices for payment.

## **GRANT BUDGET CHANGE OR AMENDMENT PROCEDURES**

Campus administration, program directors or executive directors, compliance officer, human resources, finance, payroll, and chief financial officer in a collaborative effort:

1. Ensure that the applicable program executive director and/or assistant superintendent has initiated the budget change in accordance with District Regulation CE.
2. Ensure that the budget change or amendment does not exceed 25 percent of the total grant budget unless approved by the applicable funding agency.
3. Ensure that the budget change or amendment does not result in an increase or decrease in the number or composition of the positions in accordance with the funding agency.
4. Ensure that the budget change or amendment does not result in the classification of an amount not previously budgeted unless approved by the applicable funding agency.
5. Ensure that the budget change or amendment does not result in an increase or decrease in budgeted capital outlays unless approved by the applicable funding agency.

## **GRANT REIMBURSEMENT PROCEDURES**

1. At the end of the month after the check run process, the Accounting Supervisor (AS) runs reports to capture the balances from account inquiry and detail of the general ledger for federal grants.
2. The Finance Bookkeeper (FB) goes through the finance software system (MUNIS) and prints out a page for each special revenue fund to request reimbursement on.
3. The finance bookkeeper writes down the amount of expenditures and the budget amount by object code (61XX, 62XX, 63XX, 64XX, and 66XX) for each fund printed in step 1.
4. The finance bookkeeper gives the worksheets and supporting documentation to the Finance Accountant (FA).
5. The FA logs onto the TEA reimbursement website to key in the federal expenditures and compare the District's budget amount to TEA's award amount for each grant.
6. The amounts are saved and a printout is provided to the director of finance (DF) for review along with the documentation from step 4 for comparison to the account balance reports ran in step 1.
8. All documentation is returned to FA for certification of expenditures.
9. Any corrections are made by the bookkeeper before copies of the expenditures are sent to the various program directors, AS, DF and the chief financial officer (CFO).

## **JOURNAL VOUCHER PROCEDURES**

1. Campuses and departments review their accounts in MUNIS, if they see a charge to one of their accounts that is not correct they notify the Director of Finance (DF) or the Accounting Supervisor (AS) so a journal voucher can be written to correct the charge.

2. In reviewing the general ledger, the DF or AS may come across charges to an account that are not correct and will contact the campus or department to notify them of the error. A journal voucher will then be prepared by the DF, AS, or accounting staff to correct the charge.
4. Journal vouchers may be keyed by the Finance Accountant (FA), AS, DF, or designee. A person other than the person keying in the journal voucher reviews the journal for accuracy and supporting documentation.
5. Each journal voucher is assigned a unique number, (mmnnnn), where “mm” is the accounting period and “nnnn” is a number. Each accounting period starts over with number 0001.

## CREDIT CARD PROCEDURES

### Credit Card Procedures funded with local funds:

Credit cards have been issued in the name of Ector County Independent School District but only at the direction of the Chief Financial Officer. Six (6) positions have District issued credit cards – Superintendent, Deputy Superintendent, Associate Superintendent, Superintendent’s Secretary, Chief Financial Officer and the Purchasing Director. There is a monthly shared charge limit total on the cards of \$100,000 set by the credit card vendor. The primary purpose is to provide an expedient method for miscellaneous items, meal and travel expenditures for the Superintendent, School Board, Business Office and any other expenditure deemed necessary by the Purchasing Director for the efficient and effective operation of the District.

Cardholders have been informed that bid items should not be purchased with a credit card. If they are unsure as to whether an item should be purchased off bid or not from possibly a different vendor, they check with the District Purchasing Director in advance of the purchase. Transaction procedures:

1. When a credit card transaction is placed, the Superintendent’s secretary, Deputy Superintendent’s secretary, or Purchasing Director adds the proper budget charge account coding to the receipt and the receipt is then turned in to the District cashier and held until the monthly billing is received from the credit card vendor.
2. Once the monthly bill is received in the Purchasing Office from the credit card vendor it is forwarded to the accounting clerk, who prepares a listing of all charges by account code. This information along with the receipts from step 1 are then forwarded to the Purchasing Director who reviews the expenditures and in turn prepares a requisition for payment.
3. The travel and travel related Board and Superintendent payments by credit card are placed onto a spreadsheet along with other related expenditures for use in preparing the District’s annual Schools FIRST report.
4. Guidelines will be reviewed with the six (6) card holders and the user agreement will be signed after each yearly review.

### Credit Card Procedures funded with federal funds:

**UNDER NO CIRCUMSTANCES WILL CREDIT CARDS BE USED FOR ANY FEDERAL PROGRAM EXPENDITURES.**

### OTHER APPLICABLE ECISD WEBSITES:

Click on the Departments listings at the ECISD Home Page:

ECISD Federal and State Programs Website

ECISD Payroll

Website ECISD

Purchasing Website

Click on “Our District” at the ECISD Home Page, then Board of Trustees to reach the ECISD Board Policies and Board Regulations.

Note: The Texas Education Agency Financial Accountability System Resource Guide can be found on the Texas Education Agency website.

P-Cards may be used with federal and state funds in accordance to purchasing procedures for official travel associated with a grant as long as established federal/ state/ local procedures are followed.

## ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT OPERATING GUIDELINES/TRAVEL PROCEDURES

### P-Card

1. To obtain a P-Card, go to the Purchasing Department website; click on the P-Card Icon.
2. Print and Read the P-Card Policy.
3. If in agreement with P-Card Policy, Print and complete the P-Card Information Request.
4. Return the P-Card Information Request to Purchasing.
5. You will be notified when your card is here by E-mail.
6. Pick up card and submit signed policy to the P-Card Administrator.
7. P-Card will have a \$1.00 balance and will not be loaded until the proper travel advancement form has been received by the Purchasing Department.
8. The P-Card Administrator will load the card when all documentation has been submitted.
9. P-Card available balances will be returned to \$1.00 per the travel advancement form. If your trip has been extended, contact your Supervisor. The Supervisor must contact the Purchasing Department with any extended balance requests.

### Employee Travel

1. Go to the Purchasing Department website; click on the Travel Icon.
2. Click on Travel Checklist, open in Word and print.
3. Click on ADVANCE TRAVEL FORM.
4. Print form.
5. Complete form as follows:

**Complete top section:** You must include time and dates as requested.

**Traveling by plane:** If you check P-Card **DO NOT INCLUDE IN REQUISITION. DO NOT CHECK P-Card IF YOU DO NOT HAVE A P-Card.** If travel agency or employee is checked, you must enter a requisition. The requisition must be approved by supervisor. All requests must have a copy of the plane ticket information.

**Lodging:** If you check P-Card **DO NOT INCLUDE IN REQUISITION. DO NOT CHECK P-Card IF YOU DO NOT HAVE A P-Card.** If employee is checked, you must enter a requisition. All requests must have a copy of the hotel information.

**Meals Per Diem:** All requests must be submitted through the requisition process. Partial meals will be allocated according to the meals breakdown. This breakdown is located at the Travel Icon. **DO NOT INCLUDE INCIDENTALS FOR PARTIAL DAYS OR FIRST & LAST DAY of TRAVEL.**

**Mileage Reimbursements:** All requests must be submitted with copy of MapQuest.

**Registration Fee:** If you check P-Card **DO NOT INCLUDE IN REQUISITION. DO NOT CHECK P-Card IF YOU DO NOT HAVE A P-Card.** If purchase order or employee is checked, you must enter a requisition. The requisition must be approved by supervisor. All requests must have a completed copy of the registration form.

**Rental Car:** If you check P-Card **DO NOT INCLUDE IN REQUISITION. DO NOT CHECK P-Card IF YOU DO NOT HAVE A P-Card.** If employee is checked, you must enter a requisition. The requisition must be approved by supervisor. All requests must have a completed copy of the rental car agreement.

6. Attach all supporting documents, sign and submit to supervisor for signature.
7. Supervisor will submit the travel advance form to Federal Programs for approval if federal funds are used.
8. All signed, approved and needed travel documentation must be scanned into TCM if a Requisition is done as part of the trip. If a Requisition is not needed for part of the trip the advance travel request must be submitted to the Purchasing Department.
9. The Purchasing Department will verify supporting documentation and approve requisitions and load P-Card.
10. Accounting will issue check and attach a Travel Settlement Form, Hotel Exemption Tax Form, as well as the Memo regarding Texas Sales and Tax Use Certification Form if not already on file.
11. After the trip, the employee must complete the Travel Settlement Form within 10 days. **The Travel Settlement Form will be used for both Purchase Order and P-Card transactions.**
12. The travel settlement form along with any excess funds being returned needs to be turned into the Secretary of the Finance Department.

### Student Group Travel

1. Go to The Purchasing Department website; click on the Travel Icon.
2. Click on Travel Checklist; open in Word and print.
3. Click on ADVANCE TRAVEL FORM-Student Groups.
4. Print form.
5. Complete the form as follows:
6. Complete Top Section. You must include time and dates as requested.
7. **Student Groups must use a P-Card for Plane, Lodging and Meals.** Registration or Entry Fees can be loaded on the P-Card if the vendor accepts credit cards. If they don't a requisition must be completed and Requisition # listed on the form. If there are any other exceptions in which a check is needed, you must include this total on the Other Estimated Expenses and include a justification. It will be entered as a requisition and the requisition # must be included on the form.
8. Attach all supporting documents, sign and submit to supervisor for signature.
9. All signed, approved and needed travel documentation must be scanned into TCM if a Requisition is done as part of the trip. If a Requisition is not needed for part of the trip the Supervisor will submit the Advance Travel Form-Student Groups to the Purchasing Department.
10. The Purchasing Department will verify supporting documentation and approve requisitions and load P-CARD.
11. Accounting will issue check and attach a Travel Settlement Form, Hotel Exemption Tax Form, as well as the Memo regarding Texas Sales and Tax Use Certification Form if not already on file.
12. After the trip, the employee must complete the Travel Settlement Form-Student Groups within 10 day. **The Travel Settlement Form-Student Groups will be used for both Purchase Order and P-Card transactions.**
13. The travel settlement form along with any excess funds being returned needs to

be turned into the Secretary of the Finance Department.

### **Potential Contractor Background Check Process before a Requisition can be completed for the Contractor to start work:**

Potential Contractor meets with HR Representative to complete:

1. Drug screening form
2. CCH Verification form for background check
3. Consent to Perform Background Check form
4. Fingerprinting information form
5. Contract Personnel badge form

HR Representative will:

6. Verify that each contractor has signed the Ethics Training sign-in sheet
7. Copy driver's license and social security card
8. Send each contractor to take drug screening test at clinic
9. Send the CCH form to the ECISD PD to perform background check
  - \*note – If fingerprints are not on file with TEA, upload fingerprinting information to TEA website
  - \*note – HR director will receive confirmation from the ECISD PD on background check results
10. Advise potential contractor to schedule appointment for fingerprinting with the HR Fingerprinting Clerk after receiving their "FastPass"

\*note – Contractor must submit the receipt from their fingerprinting

HR Representative will confirm that:

11. Background check is completed
12. Drug screening completed
13. Fingerprinting completed

HR Representative will:

14. Contact contractor to complete Pre-Employment Affidavit
15. Issue badge form necessary to receive an ID badge for the current school year

The contractor is ready to work when all of the above steps are completed.



## ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT PURCHASING DEPARTMENT PURCHASING MANUAL

### Introduction

The purpose of this manual is to provide information to all schools and departments the Purchasing Policies and Procedures of Ector County Independent School District (ECISD). §

The function of the Purchasing Department is to provide ECISD a centralized purchasing system for all schools and departments; to provide the delivery of materials, equipment and services needed in a timely manner while maximizing the value of every taxpayer dollar and complying with local, state, and federal purchasing laws and regulations.

The Purchasing Department is responsible for providing the goods and services needed by the district that are the most cost effective and efficient manner while establishing a competitive opportunity for all qualified vendors.

It is the responsibility of all ECISD employees involved in any aspect of the purchasing function to be familiar with these policies and procedures. The employees are to follow them in the execution of day-to-day business, and to report any violations to their immediate supervisor. The Purchasing Department is primarily responsible for compliance with these compliance with these procedures.

Suggestions for changes in these procedures should be made in writing and directed to the Director of Purchasing. However, deviation from the procedures outlined herein will not be initiated until a formal change to this manual is approved and published.

### Authority for Procurement

The Board of Trustees has authorized the Superintendent or his designee the authority to make budgeted purchases unless state law or Board policy requires the Board to make or approve a purchase. Board Policy states that all policies, procedures, and practices for procurement will follow the applicable laws of the State of Texas as prescribed in the Texas Education Code Statutes, Texas Attorney General Opinions, Vernon's Annotated Texas Statutes, federal regulations, and other applicable sources.

Under the Texas Education Code § 44.0312 (a), the Board of Trustees of the District may, as appropriate, delegate its authority under this subchapter regarding an action authorized or required by this subchapter to be taken by a school district to a designed person, representative, or committee.

1. The following persons have been delegated authority to act as agents for ECISD in carrying out the purchasing activities of the District:
  - a) **The Chief Financial Officer**
  - b) **Director of Purchasing**
  - c) **Director of Finance**
2. Administrators have the authority to initiate and approve requisitions within their authorized budget.

3. Every employee involved in procuring goods or services for the District is responsible for earnestly working to attain the District's procurement goals and objectives.
4. Principals share purchasing authority with the Purchasing Department concerning purchases made from their Activity Funds.

Under Board Policy CHA (Regulation) the procurement function is assigned to the Director of Purchasing.

The Purchasing Department shall supervise the purchase of all materials, supplies, equipment, and services for the District.

The Purchasing Department shall develop appropriate procedures to assure:

- That purchases are made in accordance with appropriate statutes, regulations, and Board Policy.
- The existence of a list of approved vendors who have a record of good products, services, and prices.
- The existence of a current specifications file and expertise in developing meaningful product and service specifications.

Under Board Policy CH (Local) Responsibility for Debts, the Board shall assume responsibility for debts incurred in the name of the District so long as those debts are for purchases made in accordance with the adopted Board Policy and current administrative procedures. The Board shall not be responsible for debts incurred by persons or organizations not directly under Board control; **persons making unauthorized purchases shall assume full responsibility for all such debts.**

## STATUTES, REGULATIONS, AND BOARD POLICY APPLICABLE TO PURCHASING

1. The Texas School Law Bulletin (Primarily sections 44.031 through 44.033). An electronic version of the Texas State Education Code can be obtained at the following website address: <http://www.capitol.state.tx.us/>.
2. The Texas Education Agency (TEA) Financial Accountability System Resources Guide Purchasing Module. The TEA Resource Guide can be accessed at the following address: [http://tea.texas.gov/Finance\\_and\\_Grants/Financial\\_Accountability/Financial\\_Accountability\\_System\\_Resource\\_Guide/](http://tea.texas.gov/Finance_and_Grants/Financial_Accountability/Financial_Accountability_System_Resource_Guide/).
3. Ector County Independent School District (Sections CH...). The ECISD Board Policy can be accessed at the following website address: <http://www.ectorcountysd.org>.

## PURCHASING ETHICS

Public purchasing and the expenditure of public funds require that ethical standards be incorporated into every aspect of the District's purchasing functions. Purchasing personnel and school District employees face the difficult task of developing good vendor relations and encouraging vendor competition while avoiding even the appearance of favoritism or other ethical misconduct. In an effort to get the job done successfully and on time, one may be tempted to circumvent policies, procedures, and laws, or make their own liberal "legal" interpretations of existing policies. Such activity, although well intentional will cause ethical problems.

In addition to the information provided in this section, please read the following Board Policy and Administrative Regulation:

- Board policy DH (Legal/Local/Exhibit), Employee Standards of Conducts. This policy resides on the District web site.
- Administrative Regulation Section DH: Employee Standards of Conducts.

The Texas Education Agency (TEA), *Financial Accountability System Resource Guide-General Ethical Standards and other documents*, prescribes common standards of ethics governing the conducts of employees involved in the purchasing function, which are incorporated in the procedures prescribed below.

**Sequential Purchases:** District employees shall not make purchases, over a period, of items that in normal purchasing practices would be made in one purchase.

**Component Purchases:** District employees shall not make purchases of the component parts of an item that in normal purchasing practices would be made in the one purchase.

**Separate Purchases:** District employees shall not make purchases separately in order to circumvent board approval of items that in normal purchasing practices would be made in one purchase.

**Conflict of Interest:** In accordance with Board Policy DBD (LEGAL), an employee who exercises discretion in connection with contracts, purchases, payments, claims, or other pecuniary transactions shall not

solicit, accept, or agree to accept any benefit from a person the employee knows is interested in or likely to become interested in any such transactions of the District. *Penal Code 36.08 (d)*. A conflict of interest is defined as any circumstance that could cast doubt on an employee's ability to act with total objectivity with regard to the District's interest.

**Gifts:** District employees shall not solicit, accept, or agree to accept any gifts or benefits from a person conducting or intending to conduct business with the District. **Note:** The prohibition of accepting gifts does not apply to accepting an unsolicited item with a value of less \$75, excluding cash or a negotiable instrument (Penal Code 36.10).

**Financial Interest:** District employees shall not participate directly or indirectly in procurement when the employee or the employee's family member has a financial interest to the procurement.

**Personal Use:** District employees shall not make any commitment to acquire goods or services in the name of the District for personal use or ownership.

**Equal Consideration:** District employees shall grant all competitive suppliers equal consideration insofar as state or federal laws and District policy permit. This is especially important when evaluating bids and proposals.

Credit for the content of this section is given to the Texas Education Agency and the Comptroller of Public Accounts, Standard Financial Management System for Texas Cities and Counties, Model Purchasing Manual.

State law relating to violation of purchasing requirements imposes upon violators certain criminal penalties, which are found in Section 44.032, Texas Education Code, and Chapter 271.029. Local Government Code.

These are certain common standards of ethics, which should govern the conduct of employees involved in the purchasing function, as follows:

1. It is a breach of ethics to attempt to realize personal gain through public employment with a school district by any conduct inconsistent with the proper discharge of the employee's duties.
2. It is a breach of ethics to attempt to influence any public employee of a school district to breach the standards of ethical conduct set forth in this code.
3. It is a breach of ethics for any employees of a school district to participate directly or indirectly in procurement when the employee knows that the employee or any member of the employee's immediate family has a financial interest pertaining to the procurement; or

A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurements; or

Any other person, business, or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

If a school district board member or other official has a substantial interest in procurement, that person shall abstain from discussions and decisions regarding the award of the procurement contract. In addition, the board member should disclose this substantial interest by filing an affidavit with the district.

#### 4. Gratuities

It is a breach of ethics to offer, give or agree to give any employee or former employee of a school district, or for any employee or former employee of a school district to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specifications or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract of subcontract, or to any solicitation or proposal therefore pending before this government. Acceptance of gratuities may be construed as a criminal offense.

#### 5. Kickbacks

It is a breach for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract of a school district, or any person associated therewith, as an inducement for the award of a subcontract order.

#### 6. Contract Clause

The prohibition against gratuities and kickbacks prescribed above should be conspicuously set forth in every contract and solicitation therefore. It is a breach of ethics for any employee or former employee of a school district knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.

**Local Government Code Chapter 176** provides information regarding conflict of interest statements to be filed by vendors and certain school district employees. HB 1491 passed by the 80<sup>th</sup> Legislature made modifications to the requirements for conflict of interest statements. Refer to the Texas Ethics Commission website for additional information and sample forms. **Refer to DH (Exhibit) for Code of Ethics and Standard Practices for Texas Educators.**

#### Texas Education Code § 44.032:

(b) An officer, employee, or agent of a school district commits an offense if the person with criminal negligence makes or authorizes separate, sequential, or component purchases to avoid the requirements of Section 44.031(a) or (b). An offense under this subsection is a Class B misdemeanor and is an offense involving moral turpitude.

(c) An officer, employee, or agent of a school district commits an offense if the person with criminal negligence violates Section 44.031(a) or (b) other than by conduct described by Subsection (b). An offense under this subsection is a Class B misdemeanor and is an offense involving moral turpitude.

(d) An officer or employee of a school district commits an offense if the officer or employee knowingly violates Section 44.031, other than by conduct described by Subsection (b) or (c). An offense under this subsection is a Class C Misdemeanor.

(e) The final conviction of a person other than a trustee of a school district for an offense under Subsection (b) or (c) results in the immediate removal from office or employment of that person. A trustee who is convicted of an offense under this section is considered to have committed official misconduct for purposes of Chapter 87, Local Government Code, and is subject to removal as provided by that chapter and Section 24, Article V, Texas Constitution. For four years after the date of the final conviction, the removed person is ineligible to be a candidate for or to be appointed or elected to a public office in this state, is ineligible to be employed by or act as an agent for the state or a political subdivision of the state, and is ineligible to receive any compensation through a contract with the state or a political subdivision of the state. This subsection does not prohibit the payment of retirement benefits to the removed person or the payment of retirement benefits to the removed person or the payment of workers' compensation benefits to the removed person for an injury that occurred before the commission of the offense for which the person was removed. This subsection does not make a person ineligible for an office for which the federal or state constitution prescribes exclusive eligibility requirements.

(f) A court may enjoin performance of a contract made in violation of the subchapter. A county attorney, a district attorney, a criminal district attorney, a citizen of the county in which the school district is located, or any interested party may bring an action for an injunction. A party who prevails in an action brought under this subsection is entitled to reasonable attorney's fees as approved by the court.

Employees involved in the purchasing process are exposed to more than ordinary temptations because they are involved with expenditure of large amounts of public money. Strict adherence to the above standards are critical to the protection of the employee's and the District's reputation. Any violations to these standards shall be reported immediately to the Chief Financial Officer.

## CONTROL ENVIRONMENT

Texas Education Agency guidance states, "A district needs a strong control environment in which to perform the purchasing function". Three activities govern a strong and successful control environment:

1. A comprehensive purchasing manual.
2. Monitoring purchasing activities by all employees involved with the procurement of good and services.
3. Training personnel on purchasing procedures.

**The purchasing manual is a primary tool for establishing a strong control environment and must be adhered to by employees of the District.** The purchasing manual provides written procedures designed to detect and prevent the circumvention of statutes, regulations, and board policy applicable to purchasing.

If a situation occurs which is not addressed in the purchasing manual, it should be brought to the attention of the purchasing department to determine the proper course of action. If it is likely that this situation will reoccur, the proper procedures will be included in a revision to the purchasing manual.

In addition to the purchasing manual, the following activities enhance the control environment and require monitoring by those involved in procuring goods and services:

- ***Approval of purchase requisitions at the campus and department levels.*** The campus principal or department head should review for need and approve purchase requisitions

before they are submitted to the centralized purchasing department for processing. If a purchase is to be federally funded, approval should first be obtained from a special programs administrator.

- **Approval of Purchase Orders.** The purchasing director and or other designed official should review requisitions for compliance before approving requisitions and converting to purchase orders for issuance to vendors.
- **Supervision of purchasing process.** Vigilance in the supervision of the entire purchasing function on a daily basis is essential.
- **Segregation of duties among purchasing and accounting personnel.** The Purchasing and Finance Directors, along with the Chief Financial Officer, and ultimately the Superintendent are responsible to ensure that duties among purchasing and accounting are properly segregated (to the degree possible) to provide a checks-and-balance environment.
- **Maintenance of purchasing files and records.** The purchasing staff should be trained and supervised so that purchasing files and records are complete and maintained in an orderly fashion for the period required by law.
- **Control over incoming merchandise.** Receiving personnel (either centralized or decentralized) should be trained and monitored to ensure that the proper procedures are followed with incoming merchandise (i.e., the counting and inspection of merchandise received).
- **Verification of invoices with purchase orders.** Accounts payable personnel verify that the invoice, the purchase order, and the receiving information match before presenting the invoice for approval and payment.
- **Verification of delivery.** The requesting campus or department is responsible for ensuring that the deliverance are in agreement with its original purchase order.
- **Internal review of the purchasing processes.** An internal review of the purchasing activities should be performed periodically. This review is usually conducted by the District's internal audit department and ensures that district personnel are following purchasing policies and procedures.
- **Training of district personnel.** Formal training is conducted annually normally at the beginning of the school year. However, training is conducted throughout the school year as needed for new personnel.

## RISK MANAGEMENT

Factors associated numerous risks with procurement of goods and services. A few examples would include:

- Violating statutes and regulations governing appropriate procurement methods.
- Failing to comply with Board policies.
- Initiating purchases without Board approval or an approved purchase order.
- Abusing purchasing authority and committing fraud.
- In order to maintain a strong control environment for the procurement function, the following responsibilities and actions shall be taken in order to minimize risk.

## RESPONSIBILITIES

### Board of Trustees:

The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchases of goods or services that costs \$50,000 or more, except as provided below shall require Board approval before a transaction may take place.

The Superintendent is not required to obtain Board approval for approval for the following types of budgeted purchases, regardless of cost:

- A purchase made pursuant to a Board-approved inter-local contract or a cooperative purchasing program, in accordance with law.
- A purchase made through a state purchasing program that satisfies the District's obligation for competitive purchasing.
- A continuing or periodic purchase under a Board-approved bid or contract.

### Chief Financial Officer:

- The CFO shall establish and maintain a reliable and financially accountable control environment for procuring goods and services.

### Director of Purchasing:

- Shall assign responsibilities and establish procedures within the Purchasing Department for monitoring procurements in order to comply with the statutory requirements and Board policies.
- Shall continually monitor the District's procurement activities, assess risks, and improve the procurement control activities.
- Shall be the authorized personnel to make purchase commitments and issue purchase orders.
- Submit any purchases for goods or services, over \$50,000, for Board approval that don't meet the exceptions established by the Board.

### Purchasing Department Personnel:

- Shall be the only authorized personnel who contact vendors in order to obtain pricing and purchase order verification. If a campus or department must contact a vendor to obtain information to prepare a purchase order, it should be explained to the vendor that the request for information does not represent a commitment to purchase.



- Shall be responsible for ensuring that all supporting documentation are scanned into the financial software system and purchase orders are emailed, mailed or faxed to vendors.

**Campus/Department Administrators:**

- Shall plan purchases for each budget year in order to maximize opportunities to use competitive procurement options.
- Shall coordinate purchases valued at \$50,000 or more with the Purchasing Department for competitive procurement and to select the best method of procurement that will meet the needs of the District.
- Shall process all requests for procurements that costs or aggregate to a cost of \$50,000 or more through the Purchasing Department for competitive procurement and Board approval if needed.
- Shall only initiate and approve procurements that are within approved budget authority.

**All Employees:**

- Shall strictly adhere to the Board policy and this manual to control procurements activities.

**Internal Audit:**

- Evaluate and make recommendations to improve the effectiveness of the control environment and to reduce risk.

## PURCHASING PROCESS

The purchasing process begins when the department/campus determines a need for goods or services and ends when that need is met. The purchasing department provides support to the schools and department by monitoring or handling purchases in order to ensure compliance with all applicable statutory and legal requirements, ECISD Board Policy, best practices, and adherence to the ethical standards advocated by the Texas Association of School Business Officials.

The following criteria are used by ECISD to evaluate the overall 'best value' when awarding a bid.

1. The purchase price;
2. The reputation of the vendor and of the vendor's goods and services;
3. The quality of the vendor's goods or services;
4. The extent to which the goods or services meet the district's needs;
5. The vendor's past relationship with the district;
6. The impact on the ability of the district to comply with the laws and rules relating to historically under-utilized businesses;
7. The total long-term cost to the district to acquire the vendor's goods and services;
8. Any other relevant factor specifically listed for a bid or proposal.

***Texas Education Code 44.031***

Schools and Departments are encouraged to utilize planning activities for anticipated needs. Lead times vary different purchasing methods so the administrator should consult with the Purchasing department to determine the proper purchasing method. Items requiring Board action must be formally placed on the agenda. Principals and department heads are responsible for the funds under their control. Requests for additional funding or transfer from one budget category to another must be directed the Director of Finance.

Principals and department heads may only authorize expenditure of appropriated funds; therefore, the state requires that a school district operate under an encumbrance accounting system. No one has the authority to spend district funds unless the funds have been set aside for the stated purpose and has been approved by the purchasing agent.

All purchase commitments shall be made the Purchasing department on a properly drawn, signed and issued purchase order. Vendors of the District have been notified that the District shall not honor orders placed without a properly issued purchase order.

**All District employees should note that acquisitions of goods or services that do not follow the established procedures are considered unauthorized and the person completing such a transaction may be held personally liable for the debt as per board policy.**

Requisitions requesting payment for unauthorized purchases must be submitted with an explanation stating why it was necessary to circumvent the established procedures. These requisitions will be submitted to the employee's supervisor for further action.

### Procurement Procedures

State law requires that school districts consider all purchases in a category in the aggregate for a 12-month period. ECISD considers the fiscal year the 12-month period for planning bids; but it should be noted that the law states for a 12-month period with no restrictions. This means that the Purchasing Department must consider the district as a whole; not per campus/department and all purchases in a 12-month period regardless if it is a fiscal year or not. When reviewing a requisition for approval the Purchasing Department must consider past, current, and future purchases of similar items when determining the category of the purchase.

State laws specifically state that an individual (or entity) may not split, separate, or make sequential or component purchases to avoid the competitive bidding process. The district is a member of several purchasing co-ops that have awarded bids on a competitive basis. District employees are encouraged to contact the Purchasing Department in order to discuss the different options available.

### Procurement Levels

If the items or services needed are not currently covered by a competitive purchasing contract, the limits listed below will apply:

\$01 - \$9,999	Purchase from an ECISD awarded Bid/RFP, purchasing co-op that ECISD belongs to, or obtain 2 verbal quotes, if available, that must be documented.
\$10,000 - \$49,999	Schools and Departments may obtain 2 written quotes or request the Purchasing Department to obtain the quotes or purchase from an ECISD awarded Bid/RFP or a purchasing co-op that ECISD belongs to.
\$50,000 and up	Requires a competitive procurement method as defined by Texas Education Code 44.031. These purchases must be referred to the Purchasing Department. Quotes will be obtained through the E-bid system. Any Bids or RFP's that are done and awarded by the district will have a 5-year maximum in the contract or renewal options.

## Procurement Levels when using Federal Funds

**\$1 - \$49,999** Micro-purchases must be distributed to the maximum extent practicable, among qualified suppliers. The price must be reasonable which will be determined by providing at least 2 written quotes in accordance with Methods of Procurement, 2 CFR 320 (a). If the second quote is less expensive than the used quote, reasonability must be based on research, experience, purchase history, or other information & documented accordingly on the requisition for the purchase.

ECISD will consider pricing as reasonable in the following instances and forego the requirement for 2 quotes for micro-purchases:

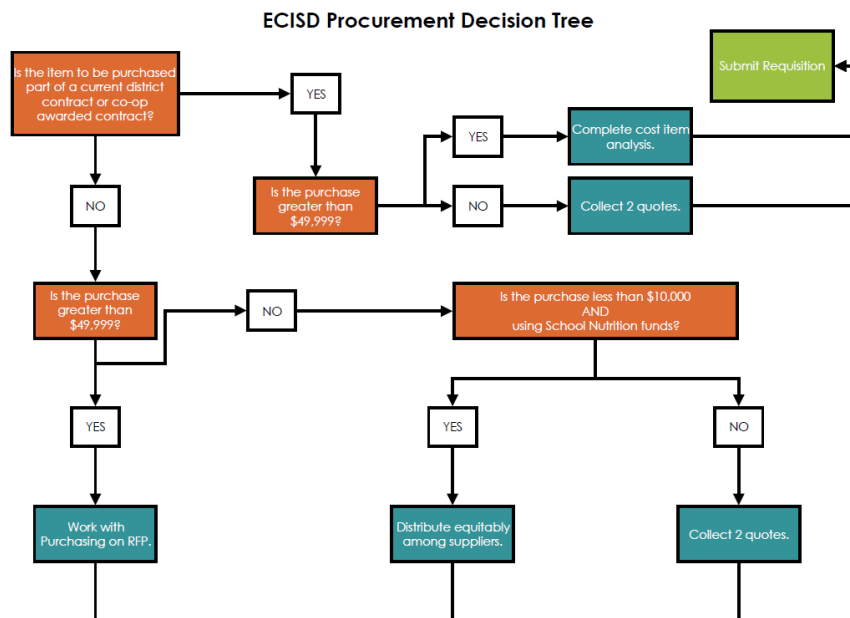
A. Educational Service Center contracts

- ECISD maintains the right to self-certify the federal threshold to \$49,999 as long as it maintains one of the following:
- Low risk auditee for the most recent federal audit (200.520) or
- Conduct an annual internal risk assessment to identify, mitigate, and manage financial risk

**Above \$50,000** Follow State Law: Competitive Procurement Methods must be followed. State law requires a competitive procurement bid or RFP or purchase from an approved co-op awarded contract. When using COOP for purchases over \$250,000, a cost price analysis must be used. All district contracts for the purchase of goods and services, except for contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period, shall be made in the method that provides the best value for the district. (CH Legal)

**School Nutrition Program:** In accordance with the Texas Department of Agriculture Administrative Procedures Manual for School Nutrition Programs, if there is a regulatory conflict, ECISD will follow the USDA regulations for Child Nutrition Program funds in regards to income, allowable and unallowable costs, and procurement. School Nutrition micro-purchases will follow TDA policy in which aggregate is defined as the total amount of a single invoice for a single purchase.

## **ECISD Procurement Decision Tree**



### Sole Source Vendor (non-federal funds)

The District recognized that there may be instances when sole source purchases must be made, but such purchases must be appropriately justified according to Education Code 44.031. The justification for such purchases must be in writing and must be based upon a need for some feature or characteristic (specification) that is unique to the requested product or service that cannot be provided by any other product or service. Additionally, it must be documented that the item or product to be purchased is precluded from competitive procurement practices by the existence of a patent, copyright, secret process, or monopoly. The ECISD sole source affidavit must be completed and signed by the requester or authorized individual and submitted to the Purchasing Department for approval.

### Sole Source Vendor (Using federal funds)

- Sole Source Affidavit is not sufficient when using federal funds.
- If federal funds are going to be used on a vendor that claims to be a sole source the district will need to obtain approval from TEA first. The Purchasing Department will submit to TEA a Request for Noncompetitive Procurement (Sole-Source) Approval form.
  1. If TEA approves the request, the sole source vendor can be used.
  2. If TEA rejects the request, federal funds cannot be used for this purchase. Either local funds will need to be used or a bid/RFP will need to be done for the project.
  3. Different programs would require their own TEA approval even if the same vendor is to be used.

***The TEA Request for Noncompetitive Procurement (Sole-Source) Approval form can be obtained by calling the purchasing department at 456-9719***

## TITLE 2 – CODE OF FEDERAL REGULATIONS

### **§200.322 Domestic Preferences for Procurement**

To the greatest extent practicable, ECISD will provide a preference for purchases of goods and materials produced in the United States. This preference will be included in all subawards, contracts, and purchase orders.

### **Cost and Price Analysis**

#### **§200.324 Contract cost and price.**

- (a) The non-Federal entity must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, the non-Federal entity must make independent estimates before receiving bids or proposals.
- (b) The non-Federal entity must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.
- (c) Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the non-Federal entity under Subpart E—Cost Principles of this part. The non-Federal entity may reference its own cost principles that comply with the Federal cost principles.
- (d) The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

## ECISD Price Analysis Template

Price Analysis Report For Federally Funded Contracts more than \$250,000		PRODUCTS PURCHASED			
		COOP CONTRACT BEING USED			
		DATE			
		PURCHASING DIRECTOR			
		CURRENT VENDOR BEING USED			

**Vendor #1**

Coop Contract

	# Units	X	Price/Unit	=	Total Cost	COMMENTS / DETAIL
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Contracted Services		X		=	\$0.00	
Contracted Services					\$0.00	
Other (Specify)		X		=	\$0.00	
<b>Total Costs</b>					\$0.00	

**Vendor #2**

Coop Contract

	# Units	X	Price/Unit	=	Total Cost	COMMENTS / DETAIL
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Contracted Services		X		=	\$0.00	
Contracted Services					\$0.00	
Other (Specify)		X		=	\$0.00	
<b>Total Costs</b>					\$0.00	

**Vendor #3**

Coop Contract

	# Units	X	Price/Unit	=	Total Cost	COMMENTS / DETAIL
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Contracted Services		X		=	\$0.00	
Contracted Services					\$0.00	
Other (Specify)		X		=	\$0.00	
<b>Total Costs</b>					\$0.00	

**Vendor #4**

Coop Contract

	# Units	X	Price/Unit	=	Total Cost	COMMENTS / DETAIL
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Purchased Product	1.00	X	\$0.00	=	\$0.00	
Purchased Product	1.00		\$0.00		\$0.00	
Contracted Services		X		=	\$0.00	
Contracted Services					\$0.00	
Other (Specify)		X		=	\$0.00	
<b>Total Costs</b>					\$0.00	

## Debarment /Suspension

**§200.214 Suspension and debarment.**

Non-federal entities are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. [80 FR 43309, July 22, 2015]

**§180.300 What must I do before I enter into a covered transaction with another person at the next lower tier?**

When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by:

- (a) Checking SAM Exclusions; or

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

[70 FR 51865, Aug. 31, 2005, as amended at 71 FR 66432, Nov. 15, 2006]

**§3485.220 Are any procurement contracts included as covered transactions?**

- (a) Covered transactions under this part—
  - (1) Do not include any procurement contracts awarded directly by a Federal agency; but
  - (2) Do include some procurement contracts awarded by non-Federal participants in non-procurement covered transactions.
- (b) Specifically, a contract for goods or services is a covered transaction if any of the following applies:
  - (1) The contract is awarded by a participant in a non-procurement transaction that is covered under §180.210 of this title, and the amount of the contract is expected to equal or exceed \$25,000.
  - (2) The contract requires the consent of an official of a Federal agency. In that case, the contract, regardless of the amount, always is a covered transaction, and it does not matter who awarded it. For example, it could be a subcontract awarded by a contractor at a tier below a non-procurement transaction, as shown in the Appendix to Part 3485—Covered Transactions.
  - (3) The contract is for federally required audit services.
  - (4) The contract is to perform services as a third party servicer in connection with a title IV, HEA program.
- (c) In addition to the contracts covered under 2 CFR 180.220(b) of the OMB guidance, this part applies to any contract, regardless of tier, that is awarded by a contractor, subcontractor, supplier, consultant, or its agent or representative in any transaction, if the contract is to be funded or provided by ED under a covered non-procurement transaction and the amount of the contract is expected to equal or exceed \$25,000. This extends the coverage of the ED non-procurement suspension and debarment requirements to all lower tiers of subcontracts under covered non-procurement transactions, as permitted under the OMB guidance at 2 CFR 180.220(c) (see optional lower tier coverage in the figure in Appendix A to Part 3485—Covered Transactions).

(Authority: E.O. 12549 (3 CFR 1986 Comp., p. 189); E.O. 12689 (3 CFR 1989 Comp., p. 235); sec. 2455, Pub. L. 103-355, 108 Stat. 3327 (31 U.S.C. 6101 note); 20 U.S.C. 1082, 1094, 1221e-3, and 3474)

**§3485.330 What methods must I use to pass requirements down to participants at lower tiers with whom I intend to do business?**

- (a) Before entering into a covered transaction with a participant at the next lower tier, you must

require that participant to—

- (1) Comply with this subpart as a condition of participation in the transaction. You must do so using the method specified in paragraph (b) of this section; and
  - (2) Pass the requirement to comply with this subpart to each person with whom the participant enters into a covered transaction at the next lower tier.
- (b) To communicate the requirements in this part to a participant, you must include a term or condition in the transaction that requires the participant's compliance with part 180, subpart C, of this title, as adopted at §3485.12, and requires the participant to include a similar term or condition in lower-tier covered transactions.
- (c) The failure of a participant to include a requirement to comply with Subpart C of 2 CFR part 180 in the agreement with a lower tier participant does not affect the lower tier participant's responsibilities under this part.

(Authority: E.O. 12549 (3 CFR 1986 Comp., p. 189); E.O. 12689 (3 CFR 1989 Comp., p. 235); sec. 2455, Pub. L. 103-355, 108 Stat. 3327 (31 U.S.C. 6101 note); 20 U.S.C. 1082, 1094, 1221e-3, and 3474)

#### **Contract Provisions**

##### **§200.326 Contract provisions.**

The non-Federal entity's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts under Federal Awards.

#### **Appendix II to Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards**

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

- (A) Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
- (B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
- (C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department



of Labor.”

- (D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or sub recipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.
- (E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.
- (F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or sub recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or sub recipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.
- (G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and sub grants of amounts in excess of \$150,000 must

contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See §200.322 Procurement of recovered materials.

## EDGAR COMPLIANCE

The following provisions are required and apply when Ector County ISD expends federal funds for any contract resulting from this procurement process. The Ector County ISD is the sub grantee or sub recipient by definition.

In addition to other provisions required by the federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, is applicable.

(A) Contracts for more than the simplified acquisition threshold currently set at \$150,000 which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide such sanctions and penalties as appropriate.

Pursuant to Federal Rules (A) above, when federal funds are expended by Ector County ISD, Ector County ISD reserves all rights and privileges under the applicable laws and regulations with respect to this procurement in the event of breach of contract by either party.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

- (B) Termination or cause and for convenience by the grantee or subgrantee including the manner by which it will be effected and the basis for settlement. (All contracts in excess of \$10,000)

Pursuant to Federal Rules (B) above, when federal funds are expended by Ector County ISD, Ector County ISD reserves all rights and to immediately terminate any agreement in excess of \$10,000 resulting from this procurement process in the event of a breach or default of the agreement by Vendor, in the event vendors fails to: (1) meet schedules, deadlines, and/or delivery dates within the time specified in the procurement solicitation, contract, and/or a purchase order; (2) make any payments owed; or (3) otherwise perform in accordance with the contract and/or the procurement solicitation. Ector County ISD also reserves the right to terminate the contract immediately, with written notice to vendor, for convenience, if Ector County ISD believes, in its sole discretion that it is in the best interest of Ector County ISD to do so. The vendor will be compensated for work performed and accepted and goods accepted by Ector County ISD as of the termination date if the contract is terminated for convenience of Ector County ISD. Any award under this procurement process is not exclusive and Ector County ISD reserves the right to purchase goods and services from other vendors when it is in the best interest of Ector County ISD.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

- (F) Rights to Inventions Made Under a Contract Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR §401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement, “; the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

Pursuant to Federal Rule (F) above, when federal funds are expended by Ector County ISD, the vendor certifies that during the term of an award for all contracts by Ector County ISD resulting from this procurement process, the vendor agrees to comply with all applicable requirements as referenced in Federal Rule (F) above.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

- (G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended – Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to

the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

Pursuant to Federal Rule (G) above, when federal funds are expended by Ector County ISD, the vendor certifies that during the term of an award for all contracts by Ector County ISD resulting from this procurement process, the vendor agrees to comply with all applicable requirements as referenced in Federal Rule (G) above.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

- (H) Debarment and Suspension (Executive Orders 12549 and 12689) – A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the system for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p.235), “Debarment and Suspension”. SAM exclusions contain the names of parties debarred, suspended or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Pursuant to Federal Rule (H) above, when federal funds are expended by Ector County ISD, the vendor certifies that during the term of an award for all contracts by Ector County ISD resulting from this procurement process, the vendor certifies that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

- (I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) – Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certified to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that take place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

Pursuant to Federal Rule (I) above, when federal funds are expended by Ector County ISD, the vendor certifies that during the term and after the awarded term of an award for all contracts by Ector County ISD resulting from this procurement process, the vendor certifies that it is in compliance with all applicable provisions of the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352). The undersigned further certifies that:

- (1) No Federal appropriated funds have been paid or will be paid for on behalf of the

undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with the awarding of a Federal contract, the making of a Federal grant, the making of a Federal loan, the entering into a cooperative agreement, and the extension, continuation, renewal, amendment, or modification of a Federal contract, grant, loan, or cooperative agreement.

- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Stand Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all covered sub-awards exceeding \$100,000 in Federal funds to all appropriate tiers and that all subrecipients shall certify and disclose accordingly.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

#### **RECORD RETENTION REQUIREMENTS FOR CONTRACTS FOR WITH FEDERAL FUNDS - 2 CFR § 200.333**

When federal funds are expended by Ector County ISD for any contract resulting from this procurement process, the vendor certifies that it will comply with the record retention requirements detailed in 2 CFR § 200.333. The vendor further certifies that vendor will retain all records as required by 2 CFR § 200.333 for a period of three years after grantees or sub grantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

#### **CERTIFICATION OF COMPLIANCE WITH THE ENERGY POLICY AND CONSERVATION ACT**

When federal funds are expended by Ector County ISD for any contract resulting from this procurement process, the vendor certifies that it will be in compliance with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. 6321, et seq.; 49 C.F.R. Part 18; Pub. L. 94-163, 89 Stat. 871).

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor

<b>CERTIFICATION OF COMPLIANCE WITH BUY AMERICA PROVISIONS</b>
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Vendor certifies that vendor is in compliance with all applicable provisions of the Buy America Act. Purchases made in accordance with the Buy America Act must still follow the applicable procurement rules calling for free and open competition.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor \_\_\_\_\_

<b>CERTIFICATION OF NON-COLLUSION STATEMENT</b>
---

Vendor certifies under penalty of perjury that its response to this procurement solicitation is in all respects bona fide, fair, and made without collusion or fraud with any person, joint venture, partnership, corporation or other business or legal entity.

Does vendor agree? YES \_\_\_\_\_ Initials of Authorized Representative of Vendor \_\_\_\_\_

Vendor agrees to comply with all federal, state, and local laws, rules, regulations and ordinances, as applicable. It is further acknowledged that vendor certifies compliance with all provisions, laws, acts, regulations, etc. as specifically noted above.

Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Printed Name of Authorized Representative: \_\_\_\_\_

Signature of Authorized Representative: \_\_\_\_\_

### Purchase Orders

The Purchasing department to procure specific goods and services needed by the schools and departments issues purchase orders. The purchase order is a formal document and is a binding

commitment between the district and the vendor. It is the contract.

Purchase orders are issued directly from the Purchasing department. They are generated and controlled by number sequence through the District's financial software system (MUNIS).

Requisitions are entered and approved on-line. After the Purchasing department has approved the requisition, the Purchasing Director will convert the requisition to a purchase order. The purchase order will then be emailed, faxed or mailed to the vendor depending on how the vendor is set up in MUNIS. Only original, signed purchase orders are considered contracts for orders. Purchase orders have an electronic signature of the Director of Purchasing (purchasing agent).

Purchase orders must be for the exact items listed and freight must be included. If the purchase order is not for the correct amount or freight was not included; Purchasing must authorize the increase before the goods are shipped.

Long term purchase orders may be issued for recurring expenses or in-district travel. These requests will be reviewed and approved on an "as-needed" basis.

## Ector County Independent School District Sole Source Affidavit

An item can be purchased without the benefit of a competitive process if the purchase complies with Section 44.031(j) of the Texas Education Code. An item is considered “sole source” if **there is no other like item available in the marketplace that would serve the same purpose or function, and only one price for the product because of exclusive distribution or marketing rights.**

Tex. Educ. Code §44.031(j) states: Without complying with §44.031(a), the Board of Trustees of a school district may purchase an item that is available from **only one source** including:

- (1) an item for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly;
- (2) a film, manuscript, or book;
- (3) a utility service, including electricity, gas, or water, and
- (4) a captive replacement part or component for equipment.

Note: The exceptions provided by Subsection 44.031(j) do not apply to mainframe data-processing equipment and peripheral attachments with a single-item purchase price in excess of \$15,000.

**By signing below, I confirm that I have reviewed Section 44.031 of the Texas Education Code, and hereby represent and certify that our product (described below) is a “sole source” item pursuant to Section 44.031(j) of the Texas Education Code. [Note: the item below must be described without brand names, trademarks or other proprietary designations.]**

In addition, we certify that no suspension or debarment is in place, which would preclude receiving a federally funded contract.

Company\_\_\_\_\_

-

Address\_\_\_\_\_

City, State, Zip Code\_\_\_\_\_

Telephone No.\_\_\_\_\_ Fax No.\_\_\_\_\_

Email Address\_\_\_\_\_

Authorized Signature\_\_\_\_\_

Title\_\_\_\_\_

**SUBSCRIBED AND SWORN** to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public, State of\_\_\_\_\_

\_\_\_\_\_  
Printed Name

(Seal)

\_\_\_\_\_  
Date Commission Expires



**Notice: A person commits a felony if s/he knowingly makes a false entry in a governmental record. Texas Penal Code, section 37.10.**

**BEFORE ME**, the undersigned official, on this day, personally appeared\_\_\_\_\_,  
A person known to me to be the person whose signature appears below, who after being duly sworn upon his oath  
deposed and said:

1. My name is\_\_\_\_\_. I am over the age of 18, have never been convicted of a felony,  
and am competent to sign this affidavit.
2. I am an authorized representative of the following company or firm:\_\_\_\_\_
3. The above-named company or firm is the only provider of the following sole source item (*Note: the item must  
be described without brand names, trademarks or other proprietary designations*):  
\_\_\_\_\_
4. Relative to the item identified above, I hereby represent and certify that:
  - a. There is no other like item available for purchase that would serve the same purpose or function;
  - b. There is only one price for the item because of exclusive distribution or marketing rights;
  - c. If the item is protected by a patent, copyright, secret process or monopoly, competition in providing the item is  
precluded by the existence of a patent, copyright, secret process or monopoly;
  - d. The item is not mainframe data-processing equipment or peripheral attachments; and
  - e. No suspension or debarment is in place, which would preclude receiving a federally funded contract.

\_\_\_\_\_  
(Signature)

**SUBSCRIBED AND SWORN** to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
(Notary Public, State of\_\_\_\_\_)

\_\_\_\_\_  
(Printed Name)

(Seal)

\_\_\_\_\_  
(Date Commission Expires)

**Notice: A person commits a felony if s/he knowingly makes a false entry in a governmental record. Texas Penal Code, section 37.10.**

## RESTRICTIONS

### **Personal Items**

District funds will not be used to purchase personal items. All items purchased with district funds are the property of ECISD. This property may be assigned to a staff member, but it is always the property of the district. It must be returned to the district if the staff member leaves the employment of ECISD or is reassigned.

If the equipment is removed from the campus or department, the fixed asset manager must be notified and the proper forms completed.

These forms, Fixed Asset Transfer Form and Employee Equipment Loan are available from the fixed asset manager.

### **Licenses**

Licenses for software or publications must be registered under the name of ECISD. The name of the end user may be noted on the requisition for routing purposes, but the software or publication remains the property of the district, and may be reassigned at any time.

All software purchases must be in compliance with the District's technology plan District approved standard. The Technology Software approval request is available on the ECISD Share point site. All parties must approve this form before the software can be purchased.

### **Membership & Subscriptions**

Memberships must be institutional memberships when available. Individual memberships will be paid if the membership is necessary for the currently held job position. Insurance will not be paid by the district. If the individual requires a payroll deduction to pay for the membership, they will need to contact the Payroll Department.

Subscriptions must be in the name of ECISD-Campus/Department and must be related to the mission of the campus or department for which the subscription is purchased. Magazines will not be delivered to home addresses.

### **Grants and Special Funds Purchases**

Purchases from grants or special funds will be made in accordance with the district's purchasing policies and procedures, unless other constraints are applicable. It is the responsibility of the program director to be aware of all rules and regulations concerning the purchase of items.

The Executive Director of Federal funds and Finance personnel will determine federal fund program deadlines. The Executive Director of Federal Funds will be responsible for informing district personnel of these deadlines.

### **Bid Items**

Requested items that are currently awarded bids must be purchased from the awarded vendor. Bid items must be when the items are similar in nature or established by district standards.

## VENDOR RELATIONS

In centralized purchasing, the purchasing department is primarily responsible for vendor relations, contact and communication. However, school campuses, departments, and staff may also communicate with vendors in order to obtain information necessary to properly prepare requisitions. Therefore, every employee involved in procuring good and services for the District is responsible for fostering good vendor relations. It must be understood that contact and communications with vendors by school campuses, departments, and staff are not to represent a commitment to purchase; only authorized personnel are authorized to make purchase commitments.

### **Approved Vendor List**

An “**approved vendor**” is a vendor that has been awarded a Bid/Proposal through the ECISD competitive procurement process or through an Interlocal Agreement. **Approved vendors are preferred because they have competed for business through the competitive procurement process and normally provide greater savings because of this process.**

**If unclear from whom to purchase a good or service, please contact the Purchasing Department prior to contacting a vendor.** If an approved vendor is unable to supply the goods or service required, Purchasing can look at setting up a new vendor for the end user.

A vendor on the vendor list is a vendor that is established in the Purchasing system database (MUNIS). Many businesses used by the District in the past are already established in the database. **However, all vendors in the purchasing system (MUNIS) are not necessarily approved for all purchases because of approved vendors and the competitive procurement process.**

**Contact the purchasing department if there is a question concerning a vendor.**

### **Bidder E-Mail List**

The district utilizes an electronic bidding system (E-Bid). Vendors must register as a supplier at [www.ectorcountysd.org/ecisdbid](http://www.ectorcountysd.org/ecisdbid) in order to receive notifications of an advertised bid/proposal opportunity.

### **New Vendor Request**

Often vendors contact schools and departments and offer goods and services. If a school or department decides to purchase goods or services from a new vendor, they will have to request a new vendor through a vendor set-up form request. To have a new vendor added to the vendor’s list, the form must be completed and emailed, mailed or faxed to the purchasing department. A submission of a vendor set-up form does **not** mean that the vendor will be set-up. The vendor will have to be “qualified” either by bid awarded; co-op vendor award or sole source.

### **Vendor Performance Evaluation**

Evaluation of vendor performance is an important aspect of centralized purchasing. Problems encountered by a particular school or department can be avoided by other District entities when these occurrences are communicated to the Purchasing Department.

Factors to consider when dealing with vendors:

- Timeliness of deliveries
- Service availability

- Completeness and accuracy of the order
- Quality of products or services received

Whenever problems are encountered with a vendor, (i.e., a vendor fails to deliver certain items or delivery does not meet specifications) **it is important to document the problem**, noting the date and an accurate description of the problem. In addition to contacting the Purchasing Department, the vendor should be contacted. Keep a record of all phone calls, including the dates and what was discussed and send a copy to the Purchasing Department preferably by email.

If the problem is not resolved, coordinate with Purchasing to prepare written correspondence stating the problem, the corrective action required and that the vendor's failure to correct the problem to be sent from the Purchasing Department.

If a significant problem continues, legal counsel will be obtained regarding the removal of the vendor from the vendor list and discontinuing business with the vendor.

## PURCHASING COOPERATIVES

Membership to Purchasing Cooperatives are allowable under state law and meet competitive purchasing law requirements. Memberships must be approved by Interlocal Agreement by the Board of Trustees.

ECISD are members of the following Purchasing Cooperatives:

BuyBoard Cooperative Purchasing (TASB)

TIPS (The Interlocal Purchasing System)

TCPN (National Intergovernmental Purchasing Alliance)

Sourcewell (formerly NJPA)

US Communities Government Purchasing Alliance

TexBuy (Region 16)

Allied States (Region 19)

PACE (Region 20)

Choice Partners (Harris County Department of Education)

DIR (Texas Department of Information Resources)

TPASS (Texas Procurement and Support Services)

TXMAS (Texas Multiple Award Schedule)

HGAC Buy (Houston-Galveston Area Council)

City of Fort Worth COOP

Ector County COOP

## Tarrant County COOP

Point of contact for all Purchasing Cooperatives is through the Purchasing Department.

**Region 18** – ECISD is not part of Region 18 Purchasing Cooperative, therefore, two quotes must be obtained if using a Region 18 vendor.

### Types of Quotes

**Phone Quote**-phone quotes may be obtained by campus personnel. The company's name, time, date, person's name giving the quote, amount and person's name taking the quotes are required and must be submitted to Purchasing.

**Written Quotes**-written quotes may be obtained and are required for items \$10,000 to \$49,999. These quotes must be on company letterhead and signed by a company representative authorized to submit quotes. Quotes must be submitted to Purchasing.

### VENDOR SELECTION

An **approved vendor** is a vendor that has been awarded a Bid/Proposal and normally provides greater savings to the district because of the competitive procurement process. Current contract pricing for certain vendors are on the Purchasing Department's website. Quotes and access to approved vendor websites are available on the website. End users are encouraged to seek additional discounts from approved vendors during the requisition process; this is especially important when making purchases in large quantities. **If the goods or services are unavailable from an approved vendor, then the end user must seek a Region 18 vendor.**

A Region 18 vendor is a vendor that has been approved by the Region 18 co-op. End users are encouraged to select vendors that offer discounts and savings for the district during the requisition process. If the goods and services are unavailable from a Region 18 vendor, then the end user must find the goods or services elsewhere and complete a new vendor request.

**NOTE: when selecting a vendor, remember that nothing shall be purchased from any person related by blood or marriage within the second degree to any person holding the position of director or above or to any employee in the purchasing department. Nothing shall be purchased from any firm that is controlled, owned, or operated by a district employee who has purchasing decision authority, a Board member, or from any person related as described here.**

## BUDGET (Object) CODES

It is the end user's responsibility to ensure the correct budget (object) codes are used when entering a requisition. In order to process purchase orders in a timely manner, the correct object code must be used when the requisition is entered. A requisition that contains the wrong budget code will be rejected or put on hold until the end user correct the budget change. A comment will be entered on the requisition stating that the budget code is incorrect when the requisition is either rejected or put on hold.

For a complete list of budget codes, please refer to the *Budget Planning Process and Budgeting Handbook*. Copies are available on-line or request one from the Finance Department. If you have questions regarding which budget code to use, contact the Finance Department at (432) 456-9701 for assistance.

## REQUISITIONS AND PURCHASE ORDER PROCESSING

### Overview

The requisition and purchase order process can be viewed as having for distinct steps:

1. The requisition process
2. The purchase order process
3. Delivery and Receipt of good and services
4. Invoice and payment

The requisition and purchase order process beings when a need is determined by an end user and is not completed until payment is made for the goods and services. In this section the first two steps of the process will be discussed at length; delivery and receipt will be discussed. Invoice and payment procedures are contained in the Accounting Procedures Manual. Contact Accounting at (432) 456-9701 for a copy of the manual.

### Requisition Process

A requisition is an internal document by which a campus or department of the district requests the purchasing department to initiate a purchase order. It is a request generated electronically for the purchase of supplies, services, equipment, etc. A requisition is an un-approved purchase order. No purchasing commitment shall be made without an approved purchase order.

**NOTE: All end users must keep in mind the following purchasing prime directives:**

- **Approval of purchases must be made prior to a purchase**
- **Request for payment without a purchase order approved by the Purchasing Department will become the responsibility of the person ordering the material or service.**

Requisitions are initiated by those having proper authority. After a requisition is in the purchasing system it must then be approved by the principal or department head. Requisitions which require expenditures from a Special Revenue Fund must be approved by the program administrator (i.e. Federal & State Programs, etc.).

Unless state law or Board policy specifically requires the Board to make or approve a purchase, authorized District employees in charge of a campus or department budget may purchase items included in their

approved budget, in accordance with administrative procedures [See Board Policy CHD (LOCAL)].

Section 44.052 Texas Education Code states that a Superintendent that approves any expenditure of school funds in excess of the amount appropriated for that item(s) in the adopted budget commits a Class C misdemeanor offense. Consequently, close supervision and monitoring of the availability of budget funds and of the approval process for requisitions are important elements of the district's purchasing process.

**NOTE: Administrators are responsible for complying with statutory requirements, Board policies, and the procedures established in this manual when purchasing good or services for the District.**

### **Requisition Format**

In order to avoid delays in processing, requisitions should include all information necessary to clearly define the needs of the user campus or department. The information required includes the following:

- Complete and accurate description of items to be purchased. This includes item/catalog numbers for supplies and equipment.
- Quantity needed
- Correct commodity code (needed so Requisition will go to appropriate buyer for approval)
- Correct vendor selected from the district's approved vendor list/MUNIS
- Budget code to be charged
- Price (per unit and in total)
- Discounts, if any (some vendors already have discount built into their vendor setup)
- Transportation arrangements (shipping/freight costs, if any)
- Bid/Proposal number, in any (i.e. Bid/RFP #15-001)
- Requested by (list the teacher or department you are ordering for)
- Required delivery date, if any
- Any special instructions (must be written in the body of the requisition.)

Requisitions received by the Purchasing Department are reviewed for the following items prior to approval of a purchase order.

- Accuracy
- Adequate description
- Proper budget coding
- Overall completeness
- Compliance with competitive procurement as established on Education Code 44.031

### **Description**

Requisitions for the following categories of items shall include specific information to clearly describe the required material or services.

#### **1. Long Term Purchase Orders**

- ✓ List the reason what the long term purchase order is for.
- ✓ A timeframe for the purchase order to cover.
- ✓ The total amount not be exceeded.

## 2. Sam's Club

- ✓ Give a concise sample description of items to be purchased and for what purpose (e. g., paper goods, plates, cups and napkins for professional development conference).
- ✓ The approved purchase order will be faxed to Sam's for the order to be filled. When the order is ready for pickup, Purchasing will send an email to the end user letting them know the order is ready for pickup.

## 3. Advance Travel

- ✓ Description must include reason for travel, dates of travel, location, etc.
- ✓ Completed advance travel or travel settlement form must be scanned into TCM for Purchasing to check before the requisition can be approved.
- ✓ Advance Travel and Settlement Travel forms are located on the Purchasing department website.

## 4. Charter Buses

- ✓ Requisition must specify:
  - Bus size (i.e. 33 passenger, 55 passenger)
  - Rate: per mile, hour, or day
  - Applicable quantity: miles, hours, or days
  - State reason for bus charter, name of event, destination, and dates

## 5. Technology/Computers

- ✓ Requisitions are to be input by line item
- ✓ Use object code **6397** for computers, laptops and printers over \$500.00
- ✓ Approved technology list is available on the Purchasing Website.
- ✓ Software Approval Request form is available on the ECISD Share Point site.

## 6. Copiers

- ✓ Copiers are leased and handled by the Purchasing Department.

## 7. Copy Paper and Envelopes

- ✓ Copy Paper: 8.5 x 11, 8.5 x14, and 8.5 x 11 three-hole punched paper can be ordered from the ECISD Warehouse through the requisition process. The form will need to be changed from the **Vendor Requisition Form** to the **Warehouse Requisition Form**.
- ✓ Envelopes: white regular, white window, and green inter-office envelopes can be ordered from the ECISD Warehouse. The same process as the copy paper applies.



## 8. Printing of Letterhead and Business Cards

- ✓ Contact the Print Shop at (432) 456-9751

## 9. Professional and Consulting Services

- ✓ A contract for Professional and Consulting services form (CJ Exhibit) must be completed before the requisition is processed and the services performed.

### Shipping Destination

When a requisition is created the “**ship to**” is a fixed field. All deliveries will be made to the ECISD Central Receiving Building. If other arrangements need to be made regarding delivery of items please contact the purchasing department.

If there is a problem with delivery, please contact Central Receiving.

### Requisitions by Department for Campuses

Departments that process requisitions to be delivered to school campuses must communicate the requisition and purchase order information to the campus and central receiving prior to delivery of goods. Email the following information to the appropriate campus:

- The department that processed the requisition
- The campus that will receive delivery
- The vendor that was used for the purchase
- The Purchase Order number
- Estimated delivery date to their campus

## Purchase Orders

**After the requisition is reviewed and approved by the Purchasing Department, the requisition will be converted to a purchase order and assigned a purchase order number.** Purchase orders are among the most commonly utilized methods for procuring goods and services. As its name indicates, this document serves as a formal order for goods, materials and/or services from a vendor. A purchase order, once approved, is a binding commitment for the District to remit payment to the vendor after the item(s) and/or service(s) are received. Once items are shipped and/or services performed, the vendor must submit a properly executed invoice to the Accounts Payable Department to receive payment.

A purchase order is an important accounting document as it contains information on the expenditure to be made and the account code to be charged. Once issued, the purchase order encumbers funds and serves as an expenditure control mechanism. The purchase order is also used in the accounts payable process as it documents that an order has been issued, received, and accepted by the user and payment may be made to the vendor.

A purchase order is authorized when signed and submitted to the Accounting Department. **Do not send a campus printed requisitions or purchase orders to the vendor. All purchase orders are sent to the vendor by the Purchasing Department.**

### Purchase Order Process

The purchase order is the written evidence of orders placed as a result of properly initiated and approved

purchase requisitions. A purchase order is of a standard format to facilitate processing and contains the items indicated on the requisitions.

As mentioned earlier, purchase orders start with a requisition which is prepared electronically. Requisitions originate with the end user and describe the item(s) to be purchased, the quantity, pricing, the account to be charged, a vendor, etc. From the requisition a purchase order authorizing the purchase is approved by a purchasing buyer. Once approved the purchase order is saved in the MUNIS database. The purchase orders are then either emailed, faxed or mailed to the vendor depending on the vendor setup.

### **Purchase Order Procedures**

Purchases shall be made by means of purchase orders that are properly drawn, duly authorized, and adequately funded. Only the Purchasing Department shall release a purchase order to a vendor. **If vendors are contacted by the end user in the initial phase of a procurement action, they should be advised by the end user that delivery of goods or services should not be initiated until the vendor has received an approved purchase order.**

Purchase orders are issued on a daily basis by the purchasing department based in information submitted on requisitions. If a purchase order is needed immediately, contact the purchasing department.

Purchase orders are not to be modified with the vendor or by schools or departments directly. If it becomes necessary to change the terms of a purchase order, the school or department must first advise the purchasing department. Once an agreement to any price increases or modification of terms is reached, purchasing has the responsibility to adjust the encumbrance on the purchase order and notify all involved parties of the changes.

Once a purchase order is issued, the same purchase order cannot be used for reorders. When merchandise has been returned or is damaged and a reorder of replacement merchandise is desired, a new requisition must be submitted.

### **Cancellation of a Purchase Order**

In the event it is necessary to cancel a purchase order, the campus or department must advise the Purchasing Department. The Purchasing Department will cancel the purchase order and liquidate the funds encumbered. The campus or department placing the order must notify the vendor of the cancellation of the purchase order.

### **Material Preview Purchase Order**

- Materials to be previewed must be ordered on a Purchase Order in the same manner as a normal purchase order.
- Review of the materials and/or a decision to purchase or not must be made within thirty (30) days or the agreed upon timeframe after receipt of merchandise.
- If the merchandise is returned within the thirty (30) days or the agreed upon timeframe, cancel the purchase order through Purchasing.
- If the merchandise is to be kept, have the vendor send an invoice to Accounting for the amount on the purchase order.

### **Checking Requisition Status**

The end user has the ability to check the status of Requisition using the MUNIS system. You can check the status of a requisition by entering the requisition number in the requisition entry screen. You can see where the requisition is in the approval process, if the requisition have been rejected, or has been approved and converted to a purchase order. The end user will also be notified by email if the requisition has been rejected and/or approved and converted to a purchase order.

### **End User's Responsibilities**

- Shall ensure that the purchasing process (through the use of an approved purchase order) always precedes the payment process (invoice).
- Shall only initiate and approve procurements that are within approved budget authority.
- Shall use approved vendors to procure goods and services.
- If necessary, confirm with the purchasing department that an approved vendor is not available for the goods or services needed.
- If a vendor must be contacted to obtain information to prepare a requisition, shall explain to the vendor that the request for information does not represent a commitment to purchase.
- Shall provide for initiating, authorizing, and adequately funding the procurement through a properly approved purchase order.
- Shall monitor the purchase order from beginning (sent to vendor) to end (payment of invoice).
- Shall not release the requisition/purchase order number or use a draft copy of the requisition in dealing with the vendor until there is an approved purchase order by the purchasing department.
- Shall monitor the vendor's performance to ensure proper delivery of the goods or services ordered. If the goods and services are not delivered as ordered, the end user shall take action necessary to protect the districts interest. Problems with vendor's unsatisfactory performance shall be directed to the purchasing department for appropriate action, which may include closing the purchase order.
- Shall not make any commitments to acquire goods or services in the name of the district for personal use or ownership.
- Shall not make or authorize separate, sequential, or component purchases in order to avoid requirements under the Texas Education Code, Section 44.301, or Local Board Policies concerning purchasing.
- Shall coordinate purchases valued at \$10,000 or more with the Purchasing Department in order to select the method of procurement that will provide the best value to the district.

- Shall process all requests for procurement that costs or aggregate to a cost of \$50,000 or more through the Purchasing Department.
- Shall follow the policies and procedures contained in Board Policy CH (LEGAL) for emergency purchases.
- Shall be responsible for complying with statutory requirements, Board policies, and the Purchasing Manual procedures when purchasing goods or services for the district.
- Shall not make changes to purchase orders after it has been sent to the vendor without prior approval from the Purchasing District.
- Shall ensure that items ordered match the purchase order.

#### **Purchasing Department Responsibilities**

- Shall not initiate requisitions/purchase orders. The purchasing department may only process purchase orders that have been initiated, duly authorized, and adequately funded by operating departments.
- Shall supervise the purchase of all materials, supplies, equipment, and services for the district. [See Board Policy CHD (LOCAL)] according to the guidelines established by the Education Code 44.031.
- Shall not approve a requisition/purchase order after the event has taken place (i.e. **confirming**).
- Shall review each purchase order in a timely manner for completeness and verify that the proposed purchases are being made through approved sources.
- Shall verify compliance with statutes, regulations, and Board policy applicable to purchasing.
- Shall verify correctness of budget object coding according to the Budget Handbook.
- Shall have discretion to direct purchases through interlocal agreements or cooperatives in order to save time and money.
- Shall review requests to use vendors in a timely manner and verify that the annual aggregate amount for the goods or services ordered does not require competitive procurement.
- Shall work with the end users to resolve problems with vendors.
- Shall send the vendor the approved purchase order and provide accounting a scanned copy of the purchase order.

- Shall be the only personnel authorized to contact vendors to make purchase commitments and issue purchase orders.

## Types of Purchase Orders

### **Routine Purchase Orders**

Routine purchase orders are for all normal purchasing transactions requiring a purchase order. These are “line item” purchase orders (i.e. purchase order that have a quantity and a unit price per each item to be purchased).

### **Long Term Purchase Orders**

**NOTE: Do not use long term purchase orders when you know the quantity and unit price per item to be purchased or for one time purchases.**

A long term purchase is issued to an approved vendor authorizing purchases from that vendor over a specified period of time. Long term purchase orders are valuable because they allow the purchase of items quickly. Both paperwork and related processing costs usually are reduced by long term purchase orders. However, long term purchase orders must follow certain criteria: pre-qualifications of vendors, limitation on the maximum amount for purchases, a specific time frame for purchases covered by the long-term purchase order (usually fiscal year), and identifications of authorized purchasers.

Long term purchase orders are issued so that the supplies, materials, or services are available “as needed” by end users. For example, long term purchase orders may be requested on a regular basis by the School Nutrition Department for perishable items. These purchase orders eliminate numerous individual purchase orders for small dollar-value items or for services that occur monthly with monthly invoices such as copy machines, mileage reimbursement to employees for in district travel. Long term purchase orders are requested by end users and, if approved by the purchasing department, issued to vendors.

**Certain controls should be in place for the use of long-term purchase orders:**

- The number of vendors to whom long term purchases orders are issued is limited.
- Those who can make purchases under long term purchase orders should be clearly designated.
- Dollar limits should be carefully observed.

### **Emergency Purchases**

Two types of emergency purchases are made in school districts. One type results from an eminent threat to the health, safety, or welfare of students. Such purchases must comply with state law and may be only made only after formal board action declaring an emergency and authorizing the purchase. An example of an emergency purchase of this type is the authorization to repair a school after a fire or a natural disaster.

Emergency purchases exceeding the dollar amount triggering competitive procurement requirements shall be made in accordance with subsection (h) Section 44.031 Texas Education Code:

***Text of subses. (h) as amended by Acts 1999, 76<sup>th</sup>Leg., ch. 922-1***

***(h) If school equipment, a school facility, or a portion of a school facility is destroyed, severely damaged, or experience a major unforeseen operational or structural failure, and the board of trustees determines that the delay posed by the contract methods required by this section would prevent or substantially impair the conduct of classes or other essential school activities, then contracts for the replacement or repair of the equipment, school facility, or portion of the school facility may be made by a method other***

***than methods required by this section.***

The second type of emergency purchase provides for the acquisition of goods or services to meet an immediate need such as purchases to repair damage to a facility which may imperil students or the security of the facility. For example, if windows are broken at a school by vandals, an immediate need exists to not only secure the building, but also to protect the contents from damage by the elements. This type of emergency purchase is normally utilized after regular business hours or on weekends and holidays. After purchases of this type are made, a purchase order should be issued after the fact on the next business day.

## DELIVERY AND RECEIPT

Delivery and receipt of goods/services is the goal of the requisition and purchase order process. Carefully checking deliveries and ensuring that the end user(s) that ordered the goods/services actually obtain them is a critical part of the purchasing process. ECISD utilizes both centralized receiving to ensure end users receive goods/services.

### Centralized Receiving

Purchases made by purchase order must be received by centralized receiving (ECISD Central Receiving). One centralized receiving point ensures that merchandise is received and can be tracked through the ECISD mail system. However, in special cases it may be in the best interest of the end user of the district to have the vendor deliver goods directly to a campus or department; this requires decentralized receiving, also known as “drop shipping.”

If decentralized receiving is used, the school/department should assign the receiving responsibility to an individual trained in receiving procedures. Procedures regarding the receipt of goods should be in place at each school/department; this includes specific procedures for receiving goods during summer and winter breaks.

**Monitoring the delivery and receipt of purchase orders is the end user’s responsibility. This ensures that the district actually receives what it purchases.**

### Receiving Procedures

1. Locate the “**packing slip**.” The packing slip contains the information of the items shipped from the vendor. The packing slip should list the following information:
  - Date of shipment from the vendor
  - ECISD Purchase Order Number
  - Quantities and the description of items shipped

If the individual performing the receiving cannot locate the packing slip, he/she must immediately contact the vendor and request a copy.

2. Compare the packing slip with purchase order and verify that the shipment is intended for your school/department. If it is, continue the receiving procedures. If you are certain that the shipment is not intended for your school/department, refuse the shipment or aid in determining the proper destination.
3. Ensure that the items on the packing slip match the items on the purchase order; accept the items that were ordered and contact the vendor instructions for handling the incorrect items.

4. Compare the number of containers delivered to the number on the carrier's packing slip. Record any discrepancy on the carrier's shipping document.
5. Examine the outside of the containers for damage:
  - **Minor Visible Damage** – Record any damage to the shipping containers on the carrier's shipping document and ensure that it is signed by the delivery person before the shipment is accepted. Recording minor damages to containers provides added documentation in the event that there is concealed damage.
  - **Severe Visible Damage** – The process for severely damaged containers differs depending whether the order was shipped F.O. B. Origin or F.O.B. Destination. F.O.B stands for "**Free On Board**" and is a transportation term that indicated that the price for goods includes delivery at the vendor's expense to a specified point (normally your destination i.e. school, department, or the ECISD warehouse). The F.O.B term is used with an identified physical location to determine:
    1. The responsibility and basis for **payment of freight charges**, and
    2. The point at which **title (or ownership)** for the goods transfers from vendor to the district

#### **F.O.B Destination**

- The vendor retains title and control of goods until they are delivered and the contract of carriage has been completed.
- The vendor selects the carrier and is responsible for the risk during transportation.
- The vendor is responsible for filing claims for loss or damage.
- For F.O.B Destination, if the shipping containers are damaged enough that it is probable that the contents are also damaged, you may:
  1. Reject the entire shipment.
  2. Accept the entire shipment.
  3. Accept part of the shipment and reject the damaged part of the shipment.
- If all or part of the shipment is accepted, contact the vendor to obtain replacement instructions for the damaged items. If the vendor abandons the merchandise (fails or refuses to pick it up), contact the Purchasing Department to aid in resolving the problem. If the entire shipment is refused, record the reason for refusal on the carrier's shipping documents and notify the vendor that the shipment was refused and needs to be reshipped due to severe damage.

**F.O.B. Origin**

- The end user/receiver assumes title and control of the goods the moment the carrier signs and picks up the goods from the vendor's location.
- The end user/receiver assumes risk during transportation.
- The end user/receiver is responsible for filing claims for loss or damage.
- For F.O.B. Origin, if the shipping containers are damaged enough that it is probable that the contents are also damaged, accept the shipment and then record the damage on the carrier's freight bill. Contact the Purchasing Department to aid in resolving the problem.

**The district discourages the use of F.O.B. Origin as a shipping method.**

4. If possible, open the container(s) and compare the contents with the packing slip. If the contents do not match the packing slip, contact the vendor to attempt to resolve the discrepancy. If absolutely necessary, refuse the shipment.
5. Finally, an authorized person should accept delivery by signing and dating the packing slip.
6. If an invoice is included in the container, forward it to the Accounting Department immediately.



## EDGAR Procedures

### Internal Controls: Financial Management

Financial Management is managed through MUNIS software. Access is set up by the Information Systems Operation Technician or Information Systems Business Analyst.

**LOGIN** – MUNIS is single-sign on product and is accessible from the staff member's network login.

**ROLES** – Job positions that require access to GL accounts are defined by roles in MUNIS. Within the ROLES, specific account access is defined by FUND, FUNCTION, OBJECT, SUB-OBJECT, DEPARTMENT, and/or PROGRAM INTENT CODE. The job positions roles are decided by Chief Financial Officer.

**WORKFLOW** – Financial transactions that require approval process is set up in MUNIS with workflow. Workflow is designated by the ROLES of that job position. The transaction will require levels of approval before it becomes live on the General Ledger. Workflow is decided by Chief Financial Officer.

#### Financial Management Workflow Example

All	Campus/Department Head
Several more approvals may be involved depending on account number.	Director, Executive Director, Assist Supt, CFO
< \$1499.00	Accounting Supervisor
> \$1500.00 < \$4999.00	Finance Director
>\$5000.00	Chief Financial Officer

#### ***New Staff Member for Existing Positon***

1. Changes in MUNIS will trigger a notification to Information Systems staff OR campus/department supervisor will notify Information Systems of change in staff. Request from campus/department supervisor must be submitted via email.
2. Information Systems staff will confirm any exiting/entering staff in a position.
3. Information Systems staff will remove/add appropriate roles based on that job position.
4. Information Systems staff will notify the new staff member and supervisor of access.

#### ***New Staff Member for New Positon***

1. Chief Financial Officer will communicate with Information Systems Business Manager of the GL account access and the specific financial transactions appropriate for that job position.
2. Changes in MUNIS will trigger a notification to Information Systems staff OR campus/department supervisor will notify Information Systems of change in staff. Request from campus/department supervisor must be submitted via email.
3. Information Systems staff will confirm staff member in a position.

4. Information Systems staff will remove/add appropriate roles based on that job position.
5. Information Systems staff will notify the new staff member and supervisor of access.

### ***Staff Member Exiting a Position***

1. Changes in MUNIS will trigger a notification to Information Systems staff OR campus/department supervisor will notify Information Systems of change in staff. Request from campus/department supervisor must be submitted via email.
2. Information Systems staff will confirm staff member exiting.
3. Information Systems staff will remove appropriate roles based on that job position.
4. Information Systems staff will notify the new staff member and supervisor of access.

### ***Staff Member access outside of the typical role***

1. Temporary or Roles outside of the typical roles associated with the job position must be submitted by campus/department supervisor or Chief Financial Officer. Requests must be submitted via email.
2. Information Systems staff will create a “SPECIAL” role that will not automatically be assigned to other staff member in that job position unless specifically approved.
3. Information Systems staff will notify the new staff member and supervisor of access

## **Procurement**

Procurement is managed through MUNIS software. Access is set up by the Information Systems Operation Technician or Information Systems Business Analyst.

LOGIN – MUNIS is single-sign on product and is accessible from the staff member’s network login.

ROLES – Job positions that require access to GL accounts are defined by roles in MUNIS. Within the ROLES, specific account access is defined by FUND, FUNCTION, OBJECT, SUB-OBJECT, DEPARTMENT, and/or PROGRAM INTENT CODE. The job positions roles are decided by Chief Financial Officer and Purchasing Director.

WORKFLOW – Procurement transactions that require approval process is set up in MUNIS with workflow. Workflow is designated by the ROLES of that job position. The transaction will require levels of approval before it becomes live on the General Ledger. Workflow is decided by Chief Financial Officer and Purchasing Director.

### **Procurement Workflow Example**

<b>All</b>	<b>Campus/Department Head</b>
<b>Several more approvals may be involved depending on account number.</b>	Director, Executive Director, Assist Supt, CFO
<b>Another level of approval is required based on Commodity Code</b>	Purchasing Staff
<b>All</b>	Purchasing Director

### ***New Staff Member for Existing Position***

1. Changes in MUNIS will trigger a notification to Information Systems staff OR campus/department supervisor will notify Information Systems of change in staff. Request from campus/department supervisor must be submitted via email.
2. Information Systems staff will confirm any exiting/entering staff in a position.
3. Information Systems staff will remove/add appropriate roles based on that job position.
4. Information Systems staff will notify the new staff member and supervisor of access.

#### ***New Staff Member for New Position***

1. Chief Financial Officer or Purchasing Director will communicate with Information Systems Business Manager of the GL account access and the specific procurement transactions appropriate for that job position.
2. Changes in MUNIS will trigger a notification to Information Systems staff OR campus/department supervisor will notify Information Systems of change in staff. Request from campus/department supervisor must be submitted via email.
3. Information Systems staff will confirm staff member in a position.
4. Information Systems staff will remove/add appropriate roles based on that job position.
5. Information Systems staff will notify the new staff member and supervisor of access.

#### ***Staff Member Exiting a Position***

1. Changes in MUNIS will trigger a notification to Information Systems staff OR campus/department supervisor will notify Information Systems of change in staff. Request from campus/department supervisor must be submitted via email.
2. Information Systems staff will confirm staff member exiting.
3. Information Systems staff will remove appropriate roles based on that job position.
4. Information Systems staff will notify the new staff member and supervisor of access.

#### ***Staff Member access outside of the typical role***

1. Temporary or Roles outside of the typical roles associated with the job position must be submitted by campus/department supervisor or Chief Financial Officer. Requests must be submitted via email.
2. Information Systems staff will create a "SPECIAL" role that will not automatically be assigned to other staff member in that job position unless specifically approved.
3. Information Systems staff will notify the new staff member and supervisor of access.

### **Time and Effort**

ECISD extra duty staff required to submit Time & Effort in order to be paid out of federal funds must clock in/out of KRONOS timekeeping system. Federal/State Department will reconcile Time & Effort submitted by the staff member to punch records in KRONOS Timekeeping System.

Access is automatically granted to all paraprofessional staff. Access for professional staff is added when Time & Effort collection is necessary or when performing extra duty assignments that require pay. Approval from Federal and States Programs is required prior to setting up staff paid out of federal accounts.

All	Campus/Department Head
All	Director of Federal and State Programs or Professional Development Director
All	Payroll Specialist

### ***New Staff Member***

1. Changes in MUNIS will trigger a notification to Information Systems staff OR Federal/State Program Director will notify Information Systems of KRONOS access.
2. Information Systems staff will confirm staff member in a position.
3. Information Systems staff will add employee to KRONOS. *Adjustment to Punches*
4. Punches may only be altered by KRONOS Manager. This is typically the campus/department administrative assistant.
5. A time adjustment form must be submitted by the employee and signed by the direct supervisor and KRONOS manager before any electronic adjustment is made.

### Assignment Changes

Assignment changes are triggered by Human Resources staff creating a Personnel Actions. Assignment Changes are managed through MUNIS software. Access is set up by the Information Systems Operation Technician or Information Systems Business Analyst.

LOGIN – MUNIS is single-sign on product and is accessible from the staff member's network login.

ROLES – Job positions that require access to update job positions are defined by roles in MUNIS. Job Positions are created by the Position Control Manager. Human Resources key the Personnel Action.

WORKFLOW – Personnel Actions that require approval process is set up in MUNIS with workflow. Workflow is designated by the ROLES of that job position. Personnel Actions must go through workflow approval process before becoming LIVE. Workflow is decided by Human Resources Directors, Payroll Director and Position Control Manager. Personnel Action Workflow Example.

Applicant Tracking Trigger for new hires.	Campus/Department Head
Personnel Action created outside of Applicant Tracking	Human Resources Director
ALL	Position Control
ALL	Payroll Clerk
ALL	Payroll Accountant
ALL	Payroll Director

**ESSA Grants and Compensatory Education Grant funds will utilize the following in planning services:**

- Review Effectiveness of programs periodically through campus plan reviews, quarterly meeting notes, and quarterly reviews of planned activities.
- Work with Campus Improvement Planning Teams, central office personnel and campus administration in accordance with Board policy and through the development of Comprehensive Needs assessment through the spring and summer annually to determine current needs for the upcoming school year.
- The federal programs executive director will coordinate the completion of the ESSA federal application for funding and work with appropriate directors of programs and stakeholders to determine the annual focus for the planning team.
- All planning will take place before the grant application is submitted by June 30th of each year.

**Payroll Processing Procedures of Federal Awards:**

All payroll costs must be approved by the service location supervisor or designee prior to processing. Federal/State funds must also have an additional approval from the program executive director or designee. Requests for supplemental pay will be submitted to the Payroll Department via MUNIS batch. All supplemental pay involving Federal/State funding will be accompanied by supporting documentation as required by each department executive director. Requirements for supporting documentation will be set forth by the program executive director or designee.

All supplemental payroll costs submitted to the Payroll Department will be reviewed and marked for approval or electronically approved by the Payroll Director or designee prior to processing.

**Federal Time and effort documentation procedures for Title One/ Title One D, Subpart 2/ Title 2/Title 3, Title 4, IDEA-B & ESSER funds**

**Full Time Multiple Cost Objective Federally Funded Positions will follow the procedures in EDGAR which outlines 7 characteristics of documentation records that must accurately reflect the work performed as follows:**

- i. Be supported by a system of internal control which provides reasonable assurance that the changes are accurate, allowable, and properly allocated;
- ii. Be incorporated into the official records of the non-federal entity;
- iii. Reasonably reflect the total activity for which the employee is compensated by the non-federal entity
- iv. Encompass both federally assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-federal entity's written policy;
- v. Comply with the established accounting policies and practices of the nonfederal entity
- vi. Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award or non-federal award, and indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- vii. Budget estimates (i.e., estimates determined before the services performed) alone

do not qualify as support for charges to Federal awards, but may be used to for interim accounting purposed provided that:

- a) The system for establishing the estimates produces reasonable approximations of the activity actually performed;
- b) Significant changes in the corresponding work activity as defined by the non-federal Entity's written policies are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term; and
- c) The non-federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a federal awards based on the budget estimates. All necessary adjustment must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

When a federally funded employee's regular job duties are across multiple cost objectives, the federally funded employee will complete the TEA Approved Substitute System for Time and Effort twice a year to account for the multiple cost objectives within the scope of their normal duties when the following conditions are met:

- The employee works on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports.
- The employee works on specific activities based on a pre-determined schedule.
- The employee does not work on multiple activities or cost objectives at the exact same time on their schedule. Multiple cost objectives are defined in accordance to the set of work activities having multiple objectives on an employee's work schedule that cannot be supported in full from each federal grant contributing to the salary compensation- not the funding sources.

Job descriptions will be signed annually by all federally funded/ or state compensatory funded employees or by the employee's direct supervisor who has a direct knowledge of the employee's duties. The job description will delineate funding sources for the federally funded employee to include any split funded employee.

When a federal employee qualifies for a stipend as noted below, a stipend agreement, signed by the employee or by the employee's direct supervisor who has direct knowledge of the employee's stipend will be collected annually:

- Extra duty stipends; i.e., extra-curricular sponsorships, professional development, & summer school
  - Extra duty stipends for professional learning will be leveraged when a daily rate/ or half day rate is given for the PD. The following artifact will accompany the signed stipend agreements with the time entry batch: daily sign in sheets for the professional learning given.
  - For summer school stipends, summer school leaders will submit with their time entry batch the completed and signed stipend agreement for each employee along with the following artifacts:
    - Substitute log that demonstrate which teachers were absent.
    - When testing, the student roster for students being tested with STAAR/EOC.
- Pay incentives, i.e., master's degrees, ESL & Sped Certifications, teacher shortage areas
- Lead teachers -In the above referenced set of established circumstances, an employee or the employee's supervisor will sign a stipend agreement that delineates each stipend received

annually. Munis will be utilized to collect the employee data necessary to generate each employee stipend agreement or an updated job description delineating the duties performed. The stipend agreements will be sent to each campus through the Title One Crate for an employee's signature. Signed stipend agreements will be reviewed, secured and archived by the campus and program administrators.

When the employee is working across multiple cost objectives that cannot be supported through TEA's Substitute System of Time Effort, a monthly time and effort will be maintained to support the activities performed across multiple cost objectives. An example of supporting activities of multiple cost objectives would include:

- Function changes; i.e., moving from professional developer to teacher/tutor within the school day without a set schedule to perform said duties.

ECISD utilizes electronic monthly reporting of multiple cost objective funded positions through storing in The Title One Crate the time and effort requiring more than two multiple cost objective functions. Within the federal programs Title One Crate, each campus/program and employee have access to their monthly time and effort for extra duty. Monthly time and effort certification are due to the campus administrator/supervisor on the last working day of the month through the Title One Crate. Employees must report their time according to their effort and account for their time for each month they have split duties. They will print and sign their time and effort certification form and submit it on the last working day of each month to their supervisor or designee. The direct supervisor must verify & sign their time and effort form. Once signed, the supervisor/designee will submit the signed time and effort documents in the Title One Crate. The federal programs staff will verify that all time and effort documents have been received by the campus/program quarterly. The federal programs office will report the adjusted time and effort to the Staff Pay Budget Coordinator, who will then report to accounting to make payroll corrections. Once payroll corrections have been made, the federal programs executive director will be contacted to adjust the federal budget. When an employee is no longer available to sign their time and effort, their direct supervisor with working knowledge of their duties, may sign their time and effort on behalf of the employee.

**Full Time Single Cost Objective Federally Funded Positions** will complete semi-annual certifications twice a year. Fully funded federal positions are those positions where the employee works on a single cost objective (activity) regardless of funding sources. The semi-annual certifications will be placed in the appropriate campus/program Title One Crate folder. The appropriate supervisor/designee will distribute the semi-annual certification to the employee for obtaining his signature. Once the signature is obtained, the supervisor will review and sign as well. Signatures will be submitted into the Title One Crate, after-the-fact for work completed through the first semester and after-the-fact for work completed through December 31<sup>st</sup> and April 30<sup>th</sup> annually. Where the employee is not available for signature, a supervisor with direct knowledge of the employee's schedule will be accepted. Upon being verified by the federal and state programs office, certifications are electronically archived.

Three (3) fully funded federal positions utilizing Perkins funds also complete semi-annual certifications at the conclusion of each semester. These two semi-annual certification documents are customized to reflect the positions as described in the Perkins grant application, the job descriptions of the personnel, and the actual job duties in practice. They are signed by the employees and the Director of Career & Technical Education (CTE). The original documents are kept on file in the CTE office.

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- **Extra Duty/ Supplemental Tutoring Federal/State Positions Funded Through IDEA-B, Title One, Title Two or State Compensatory Education Funds** complete monthly certifications in accordance with pay periods through the Title One Crate **after** the supplemental program has been approved & employee has been trained on payroll procedures. Federal/ state dollars may not be used to provide supplemental services until those services have received written approval from the executive director and/or assistant superintendent overseeing the campus or program. All extra duty assignments will complete the Extra Duty training for extra duties and submit signed attestations of training upon the completion of the training. Signed job descriptions entailing the extra duties of the employee will be requested, signed and submitted to federal and state programs Title One Crate, denoting the funding source at the conclusion of their training. Campuses will keep weekly reports for Kronos in alignment to payroll requirements. (Special circumstance programs will utilize ECISD timesheet with pre-[approval of federal state/compliance offices to include Special Education, Compensatory Services/ Evaluations, CCVYP, TRAC & homeless programs only](#)). Campuses will submit monthly Kronos reports for extra duty pay with their payroll to the federal/ state office signed by the administrator and employee. Campuses will ensure attendance to tutoring is monitored daily through the Daily Log for Tutoring or electronically reporting each student's attendance to tutoring in ASCENDER (for summer programs only where applicable). The original Daily Log for Tutoring will be turned in with supplemental and Kronos documentation for student attendance verification.

For summer program months, stipends will be made available to full day and half day exempt employees as approved by the ECISD compensation manual for those programs with a set schedule; i.e., professional development, & summer school

- Extra duty stipends for professional learning will be leveraged when a daily rate/ or half day rate is given for the PD. The following artifact will accompany the signed stipend agreements with the time entry batch: daily sign in sheets for the professional learning given.
- For summer school stipends, summer school leaders will submit with their time entry batch the completed and signed stipend agreement for each employee along with the following artifacts:
  - Substitute log that demonstrate which teachers were absent.
  - When testing, the student roster for students being tested with STAAR/EOC attendance verifications will be signed by the administrator

Campuses will submit an electronic payroll batch through MUNIS in accordance to the established deadlines from the federal state program office. Campuses will also submit to the federal and state programs office in accordance with established F&S payroll timelines hard copies of the following documents: Monthly Kronos summary report (signed by administrator overseeing employee & employee performing extra duty), & Student Daily Report for tutoring or signed attendance verification when applicable. Additionally, the tutor reports monthly their time and effort provided to them through Federal/State/Compliance Programs offices. The supplemental time and effort certification is certified by the employee's handwritten signature and then goes to their direct administrator for verification and electronic processing as well. Upon verification of time and effort documentation submitted by program administration and supplemental employee as well as a review of student attendance records, payroll is submitted in accordance with established payroll guidelines. [Although, federal state and programs office provides flexibility in when a campus/department ends their payroll month, the payroll submitted should not reflect multiple months.](#) Campuses will be allowed to utilize state and federal funds for payroll submissions completed not to exceed a two-month period of time from when approved supplemental services were provided. This limit is imposed to ensure accuracy and support for



supplemental services and to maintain strong accounting measures with federal state dollars. Late submissions of payroll with appropriate documentation may only be paid within the two month federal/state payroll cycle window unless approved by the federal state programs office. Upon certification of time and effort for extra duty, certifications are archived electronically in the Title One Crate.

#### **Substitute Teacher Pay with ESSA Grant funds:**

Only when pre-approved in a federal application may a substitute be charged to a federal award. Substitute teacher pay using grant funds must be related to the federal award paying for the substitute teacher and must be aligned to a supplemental activity approved in the federal grant application. Campus administration will collect when possible a supplemental federal substitute duty agreement that delineates the federal award paying for the extra duty aligned to grant award. The supplemental pay agreement will be signed by the substitute teacher whenever practical, or the campus administrator with working knowledge of the substitute and submitted to the federal state office in accordance to part time supplemental payroll due dates posted on the federal/state programs website.

#### **Remote Coaching Facilitator with ESSER funds:**

Curriculum and Instruction has approved for the 21-22 school year to hire Remote Coaching Facilitators. These will be substitutes who assist students remotely when they are required to be quarantined to exposure/diagnosed with COVID-19. Remote Coaching Facilitators will be required to sign a job description, take screenshots of their attendance with students (due to virtual), and complete Time and Effort monthly. These documents will be signed by the Remote Coaching Facilitator, and the campus administrator with working knowledge of the Remote Coaching Facilitator and submitted to the federal state office in accordance to part time supplemental payroll due dates posted on the federal/state programs website.

#### **Extra Duty Supplemental Pay for Professional Development through State & Federal ESSA Funds:**

Employees attending professional development off contract time may receive supplemental pay for those employees that are non-exempt or stipends for those employees that are exempt in accordance to the ECISD compensation manual.

All employees will register for professional development opportunities through Eduphoria.

Upon confirmed registration for course offerings, employees will sign in and out on the provided attendance sheet for morning and afternoon sessions, which will also include their employee ID number. Non-exempt employees will sign a Professional Learning Extra Duty Pay Agreement for Total Time Served denoting the extra duty for professional development as well as inputting the time they spent in the extra duty. This form will be completed at the conclusion of the training and will serve as both the agreement for extra duty and the time and effort certification. This signed form will be collected from the Federal/State Programs office prior to the training.

All extra duty supplemental pay will be confirmed & rectified by the office responsible for providing the professional development & entered onto the Supplemental Payroll batch in accordance to federal state program's office deadlines. For supplemental pay, the above signed agreement and attendance sign in sheets will be submitted with the batch to verify employee's attendance.

Upon budgetary review, Federal & State Programs will submit payroll to Payroll office within Payroll's established due dates.

**Carl D. Perkins (All personnel are full time fully funded personnel working on a single cost objective.)**

1. Personnel sign job descriptions at beginning of school year
2. Personnel sign verifications of completing duties as per job descriptions biannually
3. Forms are kept on file in office of CTE Executive Director

**Food Services Time & Effort Procedures:** (All Food services employees work on Single Cost Objectives.)

- In accordance with the Administrator's Reference Manual, direct supervisors review and approve an employees' time worked for each pay period as required.
- Split Funded Food Services Employees (work on a single cost objective) A pro-rated portion of the salaries of custodial staff for services performed specifically for Food Services is charged based on the study performed.

## State Funded Compensatory Education:

The purpose of the State Compensatory Education (SCE) program is to supplement the regular – or basic – education program with compensatory, intensive, and/or accelerated instruction. The program requires additional accelerated instruction be offered to each student who meets one or more statutory or locally-defined eligibility criteria in order to reduce any disparity in performance on assessment instruments administered under Subchapter B, Chapter 39 TEC, or disparity in the rates of high school completion between students at risk of dropping out of school and all other students.

In accordance with Texas Education Code 28.0217, each time a student fails to perform satisfactorily on a required state assessment instrument, ECISD campuses shall provide accelerated instruction to the student in the applicable subject area- using funds appropriated for accelerated instruction for satisfactory performance on state required assessments under Section [28.0211](#). Accelerated instruction may require participation of the student before or after normal school hours and may include participation at times of the year outside normal school operations.

In accordance with Texas Education Code 29.018, a student is at risk if the student is in prekindergarten, kindergarten or grade 1, 2, or 3, and did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year.

A district must be able to document that students identified under local eligibility criteria were added to a listing of students who were identified under TEC, §29.081. To achieve and maintain compliance, all information must be current.

A student at risk of dropping out of school includes each 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.

EHBC (Local) defines Students at all grade levels who have been identified as being at risk of dropping out of school and who are not performing at grade level or who did not perform satisfactorily on a state-mandated assessment shall be provided accelerated and/or compensatory educational services based on needs assessment. The principal shall ensure that each identified student is receiving services.

Annual training through Information Systems will be held to provide campus and program level personnel with how to identify and document students who are at risk by state definition as well as how to identify through local definition in accordance to TEC, §29.081.

The services provided each student shall be consistent with the goals and strategies established in the District and campus improvement plans and shall be reviewed for effectiveness at the close of each grading period. Parents shall be encouraged to participate in the planning of educational services for their child and shall be kept informed regarding the child's progress toward educational goals.

**Full Time Split Funded State/Local Positions** will follow the procedures outlined in Texas Education Code for time and effort documentation. This will account for keeping a copy of a signed job description for professional positions annually in accordance with funding split describing how the position is funded as well as the duties of the supplemental professional position. For split funded instructional support positions, campus administrators for each support position will submit duty schedules. These will be

certified by support person signature and campus administrator signature when practical. A direct supervisor can submit a schedule on behalf of the employee if he/she has working knowledge of the staff person's schedule.

**Extra duty/ tutoring/ professional development State Compensatory positions** will follow same procedures as supplemental tutoring/ professional development federal positions as follows:

All employees will register for professional development opportunities through Eduphoria.

Upon confirmed registration for course offerings, employees will sign in and out on the provided attendance sheet for morning and afternoon sessions, which will also include their employee ID number. Non-exempt employees will sign a Professional Learning Extra Duty Pay Agreement for Total Time Served denoting the extra duty for professional development as well as inputting the time they spent in the extra duty. This form will be completed at the conclusion of the training and will serve as both the agreement for extra duty and the time and effort certification. This signed form will be collected from the Federal/State Programs office prior to the training.

All extra duty supplemental pay will be confirmed & rectified by the office responsible for providing the professional development & entered onto the Supplemental Payroll batch in accordance to federal state program's office deadlines. For supplemental pay, the above signed agreement and attendance sign in sheets will be submitted with the batch to verify employee's attendance.

## Grant Application Processes (see Article 1)

### **A. ESSA Title Programs Consolidated Application Planning Process.**

Title One A, Title One C- Migrant, Title One D, Subpart 2, Title Two A. Campuses begin the planning process for the next year by quarterly reviewing and updating their campus plans. Data from CNA's and campus plans will drive program planning for the upcoming school year. The Comprehensive Needs Assessment and initial campus plan for the upcoming school year is due at the end of June annually. Information contained in the Comprehensive Needs Assessment by campuses and the district are integrated into next year's improvement plans. The Upcoming Year District Comprehensive Needs Assessments/ District Improvement Plan is reviewed by the DCIT full committee in May annually and goes to Ector County ISD School Board in the summer for approval. Campus level Comprehensive Needs Assessments/ Campus Plans for all campuses initial Campus Improvement Team Reviews are to be completed by the end of June annually for the next year. Campus plans are due for Assistant Superintendent review by September 1st annually with quarterly reviews & updates scheduled for plans in November, January, March, and final reviews completed in May annually. Information contained in the planning quarterly reviews, & Comprehensive Needs Assessments completed by each campus is used to identify the focus areas for the district's consolidated federal application. Additionally, meetings are held with Title directors, Private Non-Profit schools wishing to participate in the Title One program to determine those additional focus points. Meetings with participating private non-profit schools are held and plans developed for their use of funds is monitored in accordance with their agreed upon plan at the time of consultation. All PNPs awarded funds for services will be maintained at the district level under ORG 301 & ORG 303. PNPs will turn in requests through the appropriate federal programs office to be processed in accordance with district procedures. All equipment items with a useful life of more than one year above \$500 purchased will be inventoried through ECISD and tracked annually. Should ECISD disagree with the provision of services requested by the PNP, the director of federal/state programs will provide in writing to the private school official the reasons why ECISD will not provide the requested services in question in a timely manner, to be no more than 10 days after receiving a written request by the PNP. This response may be

written and mailed or sent through an email correspondence. Should the PNP still disagree, the PNP will again be made aware of their right to contact the TEA Ombudsman assigned to handle PNP complaints. PNP's are first made aware of their rights to disagree to TEA should they not agree to ECISD's services provided.

**Title One C-Migrant services** will be coordinated, monitored & provided through SSA agreement with Region 18, Education Service Center.

(Source documentation: Parent surveys from campuses, quarterly reviews in campus/ district plans Requests for Supplemental Funding, Meeting notes from Title Directors and PNPs, Comprehensive Needs Assessment by district and campus, District and Campus plans, School board notes and agenda from Approved District Improvement Plan, SSA Agreement)

## **B. Carl D. Perkins Planning Process**

Career & Technical Education programs begin planning in the spring semester utilizing locally developed Programs Improvement Plans, the TEA required Program Effectiveness Review, and PBMAS reports. Upon TEA's release of the planning amount and the opening of the Perkins application in e-grants, preliminary budgets are developed and the application is completed. The CTE district Local Advisory Council, which is comprised of business leaders, parents, students, teachers, administrators, and special populations' representatives, reviews the LEA Perkins application documents and local plan; the LEA responds to their input directly. Upon application submission, approval, and receipt of the NOGA, Perkins budgets are activated. Funds are predominantly allocated to campuses and the org number of each campus is used in the requisition and expenditure tracking process. In addition to usage of budget codes per the FARSG, Perkins funds are assigned a local sub object code of 01-09 that matches the nine required Perkins expenditure categories:

- Academic CTE Integration
- Link to Postsecondary CTE
- All Aspects of an Industry
- Expand the use of Technology
- Provide Professional Development
- Evaluate Perkins funded Programs
- Initiate, Improve and Expand quality CTE Programs
- Sufficient size, scope and quality
- Activities for Special Populations

## **C. Title Two – Professional Development Process for Requesting PD**

- All requests for Title II funds will be submitted to the Executive Director of Federal/ State Programs.
- Approved requests will be processed by through the federal/state programs office

## **IDEA-B Formula/IDEA-B Preschool/IDEA-B Preschool Deaf/ IDEA-B Procedures**

- The IDEA-B Formula application process includes completion of the following:
- Program Evaluation
- Comprehensive Needs Assessment

- Improvement Plan to address areas of need
- Continuous Monitoring of plan implementation

#### **IDEA-B Formula/IDEA-B Formula Deaf/IDEA-B Preschool/ IDEA-B Preschool Deaf/IDEA-C Early Childhood Intervention/State Deaf/IDEA-B Discretionary (Deaf) application procedures.**

The IDEA-B Formula application process occurs in the spring, with an extensive review of current campus staff and the number of students receiving special education services. Continuous Improvement Plans and Corrective Action Plans developed by the Special Education Core Analysis Team are also reviewed and utilized in the budget planning process. After TEA's release of the planning amounts and the opening of the application process in the e-grants system, preliminary budgets are developed and the application is completed. Upon application submission, approval, and receipt of the NOGA, the appropriate budgets are activated. Funds are predominately used to ensure adequate staff is available at the campus level to provide programs for students with disabilities. Contract services, supplies and materials are also reviewed and included in the application if applicable.

IDEA-B Preschool Deaf, State Deaf and IDEA-B Discretionary Deaf awards are used to provide educational services for students who are deaf or hard of hearing. The application process is similar to the IDEA-B Formula process. As the fiscal agent for the Regional Day School Program for the Deaf, ECISD provides services for Region 18-member districts. RDSPD Management Board meetings occur 1 time yearly to review program progress, budget planning and Shared

#### **Allowable Use of Funds: All Grants**

- Upon receiving NOGAs for all federal and state grants, campus awards will be made in accordance with the grant application and allowable expenditures of the specific grant. All purchases (payroll, contracted services, supplies and travel) will be monitored by the executive directors of the programs for programmatic compliance of the grant and will follow the accounting procedures outlined by the finance office. Requisitions requests for all federal ESSA grants will be supported through reference on the requisition to the aligning campus/ district strategic plan goal number that supports the expenditure.
- Corporate credit card accounts, credit cards and/or revolving lines of credit purchases will not be allowed with any federal or state grant program, with the exception of special education life skills purchases needed when
- Procurement Cards (P-Cards) may be used for travel by approved employees for travel advances with federal state funds as long as federal/state/ and local guidelines are met.
- Petty Cash for the disbursement of grant funds will not be allowed with any federal or state grant program.
- Supplement v. supplant for all applicable federal and state grants will be monitored in accordance with the definitions outlined in each grant by the grant program director through approving each expenditure request.

#### **Determination of Allowable and Unallowable expenditures:**

ESSA grants will follow programmatic guidelines in assurances of federal ESSA grant application as well as

ensure that all activities are approved in the federal application, follow supplement v. supplant guidance and that activities have been shown as a documented need in the campus and district needs assessment and plans.

### **Guidelines Related to Specific Costs: How to Determine Whether a Cost is Allowable**

**All** expenditures of federal grant funds must follow district, federal and state guidelines related to determining whether a cost is allowable. The applicable program director reviews proposed expenditures to determine whether each cost is an allowable use of grant funds before obligating and spending those funds on the proposed good or service. Costs must also align with approved budget items. Prior approval must be obtained from the Texas Education Agency for any changes in personnel from the approved grant application, for object codes of expenditures not previously approved by TEA, or for expenditures for an object code exceeding grant awards by more than 25% of the total award.

All costs supported by federal grant funds must meet the cost principles and general standards described below and provided in the Education Department General Administrative Regulations (EDGAR) at 2 CFR Part 200 (Part 200).<sup>1</sup>

When determining whether a cost is an allowable use of federal grant funds, the district must consider the following factors:

- Funds must be expended for reasonable, necessary and allocable costs when conducting grant activities.
- Reasonable means a cost is consistent with prudent business practices and comparable to current market value. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. When determining reasonableness of a given cost, consider:
  - Whether the cost is generally recognized as ordinary and necessary for ECISD's operations or the proper and efficient performance of the award.
  - The restraints or requirements imposed by such factors as: sound business practices; arm's length bargaining; federal, state, local, tribal and other laws and regulations; and terms and conditions of the federal award.
  - Market prices for comparable goods or services for the geographic area.
  - Whether the individuals concerned acted with prudence under the circumstances considering their responsibilities to ECISD, its employees, students, public at large, and the federal government, where applicable.
  - Whether ECISD significantly deviated from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost.
- Necessary means the cost is needed for the administration or performance of the federal award, and is determined based on the needs of the program. The expenditure must be necessary to accomplish the objectives of the program. When determining whether a cost is necessary, consider:
  - Whether the cost addresses an existing need.
  - Whether the cost is identified in the approved budget or application.
  - Whether there is an educational benefit associated with the cost.



- Whether the cost aligns with identified needs based on results from a needs assessment.
  - Whether the cost addresses program goals and objectives.
- Allocable to the federal award. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program received a benefit in proportion to the funds charged to the program. For example, if 50 percent of an employee's time is paid with grant funds, then that employee must spend at least 50 percent of his or her time working on that grant program. This 50 percent must represent actual hours spent working on the grant program, as certified in appropriate documentation, rather than a projection or estimate.
  - Legal under state and local laws and regulations.
  - Consistent with federal, state, and local policies and procedures that apply uniformly to both federally- financed and other activities of ECISD.
  - Be consistently treated as either direct or indirect costs.
  - All costs must be adequately documented and properly supported by the original source documentation (i.e., invoices, receipts, purchase orders, travel vouchers) to be reimbursable.
  - Be incurred during the approved budget period. (Section 200.403)
  - Be determined in accordance with generally accepted accounting principles (GAAP) unless provided otherwise provided otherwise in EDGAR.
  - Be the net of all applicable credits. The term "applicable credits" refers to those receipts or reductions of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities of losses; and adjustments for overpayments or erroneous charges. Any credits accruing to or received by ECISD that relate to the federal award must be credited to the federal award, either as a cost reduction or a cash refund, as appropriate.
  - Be determined in accordance to GAAP
  - Not be included or used to meet cost sharing/ match requirements.
  - Be adequately documented.
  - ECISD programs must comply with the applicable Federal cost principles when expending grant funds. As provided above, federal rules require state and local requirements and policies regarding expenditures to be followed. For example, state and/or local policies relating to travel or equipment may be more restrictive than the federal rules, and the more restrictive state and/or local policies must be followed.



## Selected Items of Cost

The rules in EDGAR Part 200 also provide a section examining the allowability rules for 55 specific cost items. This section is commonly referred to as the Selected Items of Cost section and can be found at 2 CFR §§ 200.420-200.475. These cost items are listed in the chart below along with the EDGAR citation where it is discussed whether the item is allowable. An individual should not assume that an item is allowable because it is listed in EDGAR because it may be unallowable despite being included in the selected items of cost section. The expenditure may be unallowable for different reasons, such as: (1) the language used in EDGAR stating that the item is unallowable; (2) the terms and conditions of the grant deem the item unallowable; or (3) state and/or local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to buy it.

The list below is not a comprehensive list of costs that may be either allowable or unallowable. Rather, it is the list included in EDGAR at Part 200. For costs not included in this list, an analysis of the factors described above should be performed.

### 200.471 (Allowable costs)

Telecommunications and video surveillance services and equipment are generally allowable, except

- Items under 200.216 defined as vendors owned by foreign entities or foreign governments as listed in 200.216.

ECISD personnel responsible for expending federal grant funds and for determining allowability must be familiar with EDGAR's selected items of cost section. ECISD must adhere to these rules when charging these specific expenditures to a federal grant. When applicable, ECISD staff must check costs against EDGAR's selected items of cost rules to ensure the cost is allowable. In addition, state, local and program-specific rules may deem a cost as unallowable and ECISD personnel must follow those non-federal rules when applicable.

It is possible for the state and/or ECISD to place additional requirements on a specific item of cost. Under those circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, ECISD personnel must consult federal, state and local requirements when spending federal funds. For example, if ECISD's travel rules are more restrictive than federal and state rules, then ECISD's policies must be followed.

Additionally, in order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA)), along with accompanying program regulations, non-regulatory guidance and grant award notifications. ECISD personnel responsible for making allowability determinations must ensure the proposed expenditure is allowable under the relevant program statute.

1 The Education Department General Administrative Regulations (EDGAR) codify the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Grant Guidance). The Uniform Grant Guidance identifies standards and criteria for properly charging costs to federally funded grant programs. It is available at Part 200 of Title 2 of the Code of Federal Regulations (CFR) (i.e., 2 CFR Part 200).

### **Additional Helpful Questions to Ask When Determining Whether a Cost is Allowable**

In addition to the cost principles and standards described above, the district can refer to this section for useful guidelines when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is also helpful to ask the following questions:

1. Is the proposed cost allowable under the relevant program?
2. Is the proposed cost consistent with an approved program plan and budget?
3. Is the proposed cost consistent with program specific fiscal rules?
4. Is the proposed cost consistent with EDGAR?
5. Is the proposed cost consistent with special conditions imposed on the grant (if applicable)?

As a practical matter, the applicable program director should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, the program director should review data when making purchases to ensure that federal funds meet these areas of concern.

Please contact the applicable program director at ECISD if there are additional questions regarding allowability requirements.

### **Allocable Costs:**

Each federal program will make a determination utilizing the following questions prior to obligating federal funds to the program:

- Is the cost incurred specifically for the award?
- Does the cost benefit the award and other work that can be distributed in proportions that may be approximated using reasonable methods?
- Is the cost necessary to the overall operation of the entity and assignable to the award in accordance with the grant?
- Is the purchase defensible in an audit from the Dept. of Education?

## **SUPPLEMENT NOT SUPPLANT**

### **Question to ask:**

**If we didn't have federal funds available to conduct this activity/service, would we still conduct it with state or local funds anyway?**

**If the answer to the questions is "yes", you are supplanting because it is no longer a supplementary activity. You must be able to demonstrate that you could not conduct the activity if it weren't for the federal funds.**





**Bell Tower - Supports/services required to supplement basic instructional services.**

**School house - Basic instruction provided to all students.**

**Consider the following:**

- Federal funds may be used only to supplement or augment the educational programs generally offered with state and local funds.
- Federal funds may be used only to provide supplemental services that would not have been provided had the federal funds not been available.
- State or local funds which previously funded activities may not be diverted to another purpose simply because federal funds are now available to fund those activities.
- The use of federal funds may not result in a decrease in state or local funds for a particular activity, which, in the absence of the federal funds, would have been available to conduct the activity.
- Federal funds, must supplement or augment that which must be provided by state law or SBOE rule, or any activities which have been adopted as policy by a local school board of education to fund from non-federal sources.
- If federal funds are used to enhance or expand a state mandate, SBOE rule, or local board policy, the federal supplementary activities must be separately identified and clearly distinguishable from the activities identified as necessary for implementing a state mandate, SBOE rule, or local board policy as outlined in the implementation plan.

**Title 1 C, Migrant**

Such programs and projects will be carried out in a manner consistent with the objectives of subsections (b) and (c) of section 1120A. "Funds provided under this part shall be used to address the needs of migratory children that are not addressed by services available from other Federal or non-Federal programs." Services for migrant students will be coordinated through SSA Contract with Region 18.

**Title II, Part A**

Funds received under this subpart shall be used to supplement, and not supplant, non-Federal funds that would otherwise be used for activities authorized under this subpart.

**Title III, Part A**

Federal funds made available under this subpart 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.

**Title IV**

Funds under this part will be used to increase the level of State, local, and other non-Federal funds that would, in the absence of funds under this part, be made available for programs and activities authorized under this part, and in no case supplant Federal, State, local, or non-Federal funds

**IDEA-B**

Funds paid to a state under Part B of the Act must be used to supplement the level of Federal, State, and local funds (including funds that are not under the direct control of the SEA or LEAs) expended for special education and related services provided to children with disabilities under Part B of the Act, and in no case to supplant those Federal, State, and local funds.

**Carl Perkins**

Funds made available under this Act for career and technical education activities shall supplement, and shall not supplant, non-Federal funds expended to carry out career and technical education activities and tech prep program activities.

**Food & Nutrition**

In conjunction with federal guidance outlined by the Texas Department of Agriculture (TDA), Food Services will follow the TDA Food and Nutrition Guidelines in the administration of its program as outlined in the Administrator's Reference Manual, released by the Texas Department of Agriculture, Food and Nutrition Division; 1700 North Congress Ave, Suite 1125 E, Austin, Texas 78701-1496 as updated last February 20, 2015.

Link to manual:  
[http://www.squaremeals.org/Portals/8/files/ARM/ARM\\_CompleteARM\\_V101\\_170516.pdf](http://www.squaremeals.org/Portals/8/files/ARM/ARM_CompleteARM_V101_170516.pdf)

**Title One Supplement not Supplant 200.xx**

Section 1118(b) of the ESEA, as amended by the ESSA, retains the general requirement that Title I funds supplement and not supplant State and local funds. However, the test for compliance with this requirement has changed in two ways. First, Section 1118(b) includes a special rule stating that “[n]o [district] shall be required to – (A) identify that an individual cost or service supported under this part is supplemental,” which effectively prohibits a key test previously used to ensure compliance in many Title I schools. Second, the law replaces the two supplement-not-supplant tests (one for targeted assistance schools and one for school-wide program schools) with a single compliance test that focuses on a district’s methodology for allocating State and local funds. Specifically, it requires that a district “demonstrate that the methodology used to allocate State and local funds to each [Title I school] ensures that such school receives all of the State and local funds it would otherwise receive if it were not receiving assistance under [Title I].” A district must meet this requirement not later than two years after the date of enactment of the ESSA — *i.e.*, by December 10, 2017. The ESSA prohibits the Department of Education from prescribing the specific methodology a district must use.

(ii) An LEA may determine the methodology it will use to allocate State and local funds to its schools, provided that the methodology--

(A) Results in the LEA spending an amount of State and local funds per pupil in each Title I school that is equal to or greater than the average amount spent per pupil in non-Title I schools, as reported under Section 1111(h)(1)(C)(x) of the Act; and

(B) Allocates an amount of State and local funds that is sufficient to enable each Title I school to provide--  
 (2) Districtwide costs or services. To comply with paragraph (a) of this section in allocating State and local funds for districtwide costs or services, an LEA must ensure that each Title I school receives a share of those costs or services equal to or greater than the share it would otherwise receive if it were not a Title I school.

**(3) Exceptions.**

(i) An LEA may demonstrate compliance with paragraph (b)(1)(ii)(A) of this section districtwide or on a grade-span basis.

### Supplement, Not Supplant Requirements Specific to Title I, Part A

For the purposes of determining compliance with the supplement, not supplant requirement in section 1120A(b) and the comparability requirement in section 1120A(c) of P.L. 107-110, an LEA may exclude supplemental state or local funds expended in any school attendance area or school for programs that meet the intent and purpose of Title I, Part A.

### School-wide Programs

The supplement, not supplant requirement usually means that federal funds cannot be used to perform a service that would normally be paid for with state or local funds. In a schoolwide program, however, the LEA only needs to demonstrate that the Title I, Part A funding given to each campus is supplemental to what the campus would have received in the absence of Title I, Part A, without considering whether Title I, Part A funding was used to buy an additional service or benefit. An LEA can demonstrate its compliance with this requirement by passing the **supplemental funds test**.

To pass the supplemental funds test, an LEA must demonstrate that the method it uses to allocate state and local funds to its campuses is applied consistently and does not reduce the allocation of state and local funds to a schoolwide campus because of Title I, Part A funds.

When an LEA passes the supplemental funds test, its campuses can use their funds to improve their entire educational program without having to demonstrate that each expenditure is "supplemental." However, the LEA must maintain documentation that verifies that it passed the supplemental funds test and that it applied the same funding methodology to all of its campuses, including those that do not receive Title I, Part A funds.

### ECISD Title One Methodology: Supplement not Supplant

ECISD will apply the flexibility for meeting supplement not supplant on a grade-span basis by how it will allocate state and local non-payroll funds to its Title One School-wide campuses and non-Title One campuses for basic educational programs. Elementary schools will be the only schools served with Title One School-wide funds. The following basic allotment for local funds will be distributed for all elementary school and middle schools to ensure equity of funding:

Basic Allotment using "ADA": Per Pupil (determined through prior year first six weeks ADA)

Total Regular Elementary **\$94.00**

Other Allotments:

Substitute Teacher pay- \$100 per teacher for teaching staff times 10 days

Additional Funding (may be supplemented but not decreased)

Just Say No supplies **\$150.00**

Fine Art Allotments \*\*\*

Basic allotments must be used to budget all other local (199) non salary costs to include supplemental payroll (61xx), contracted services (62xx), supplies and materials (63xx), miscellaneous operating expenses (64xx).

Basic Allotment using "ADA": Per Pupil (determined through prior year first six weeks ADA)

Total Regular Middle School **\$131.00**

Other Allotments:

Substitute Teacher pay- \$100 per teacher for teaching staff times 10 days

Additional Funding (may be supplemented but not decreased)

Just Say No supplies **\$250.00**

Fine Art Allotments \*\*\*

Basic allotments must be used to budget all other local (199) non- salary costs to include supplemental payroll (61xx), contracted services (62xx), supplies and materials (63xx), miscellaneous operating expenses (64xx).

In conjunction with funds provided under the Individuals with Disabilities Education Act, services required by law for students with disabilities; and services required by law for English learners, State non-payroll costs for Special Education (161) & Bilingual (165) will be budgeted by the respective departments for supplemental services in compliance with the fund program guidelines. Allocations are planned by program directors and based on individualized student needs according to IEP's & LPAC decisions.

State non-payroll costs for Fund 163, Gifted & Talented will be budgeted by the respective department for supplemental services in compliance with the program guidelines as students are bussed for GT services at various campus sites.

Career & Technology, Fund 162, is not budgeted at elementary campuses due to state programmatic guidelines.

ECISD will exclude supplemental state, Compensatory Education (164) funds or local funds expended in as it meets the intent and purpose of Title I, Part A.

### **Comparability Determination**

Ector County ISD will assure comparability is met through the completion and alignment to 1 of the allowable tests provided by Texas Education Agency in accordance to their guidance document, Comparability Computation Form (CCF). This test will utilize current year budget for current year enrollment as determined most cost effective by federal programs executive director in the fall of each year. The report will be submitted to TEA (Texas Education Agency) in accordance to their established deadlines.

### **Amendments: All Grants**

- Federal and state grants will be monitored for programmatic and budgetary compliance with the approved NOGA. If it becomes necessary to file an amendment due to a need identified by a campus or program that was not initially approved in the initial award, the amendment will be processed after the supervisor of the director approves the amendment. Funds will become available upon the receipt of approval of the amendment. Amendments will be required for the following reasons:
  - Budgetary moves that are necessary to fulfill the program's intent beyond the 25% allowable move for approved expenditures according to the NOGA.
  - An increase or decrease in the number of the positions approved according to the NOGA.
  - The addition of a capital outlay item that is not currently approved by the NOGA.
  - A programmatic change in activity that is not currently approved by the NOGA, either adding to the current allowable planned activities or taking away from the current planned activities

as approved.

- Federal grants will maintain auditable documentation to support programmatic planned/approved expenditures for a period of 5 years after the final expenditures reports are completed 7 years from the year the grant was NOGA'd.

### **Reporting Data: All Grants**

- Federal and state programs director will be responsible for assuring the coordination and filing of all programmatic reports for ESSA, Compensatory Education, & other grants as assigned.
- Region 18 Education Service Center will be responsible for ensuring the coordination and filing of all programmatic reports for Title One C-Migrant.
- Career & Technical Education director will be responsible for assuring the compliance of all programmatic reports for Carl D. Perkins.
- Executive Director of Special Education will be responsible for assuring the compliance of all programmatic reports for IDEA-B.
- Principal at DAEP/Youth Center will be responsible for assuring the compliance of all programmatic reports for Title ID, Subpart 2.
- Director of Professional Development (and/or Coordinator of Title II) will be responsible for assuring the compliance of all programmatic reports for Title II, part A.
- Executive Director of Bilingual ESL programs will be responsible for assuring the compliance of all programmatic reports for Title III, part A & Title III, Immigrant reports & coordination of services with ESC 18 Education Service Center SSA for Title One C- Migrant.
- Finance will be responsible for assuring the compliance of all expenditure reports relating to all federal and state programs.
- Region 18 Education Service Center will be responsible for compliance of all programmatic & expenditure reports relating to Title One C- Migrant programs.

### **Internal Monitoring & Communication: All Grants**

**Journal entries/ Position Management-** When changes in positions impact a federal/state program, the appropriate federal program director will initiate assignment changes through the position management system established by the district to approve and track necessary change. When the change necessitates a journal entry, the director of finance will communicate to appropriate finance staff the need for the change. Once the change has been completed, written documentation of the change will be sent to appropriate federal programs director. Communication between finance director, federal & state program directors & accounting directors will be ongoing and as needed.

Final meetings will be held in June annually to review all accounts and ensure journal entries necessitated by changes in duties etc. are documented.

The supplemental state allotment expenditure requirements for direct expenditures are as follows for each supplemental state allotment area:

- Special Education 52%
- Compensatory Education 52%
- Bilingual Education 52%
- Career and Technology Education 58%
- Gifted and Talented Education 55%



- High School Education 100%
- Regular Program Allotment 100%

The Program Director monitors for use and appropriateness of charges for the program monthly. The Chief Financial Officer monitors the three-year average spending requirement.

### **IDEA B Maintenance of Effort**

Local, State Special Educations expenditures must be equal to or greater than per student or in total, in comparison to prior year, or last year of compliance. The Chief Financial Officer monitors for compliance in budgeting and at fiscal year-end.

### **Transfer/Removal/Disposal of Purchased Items: All Grants**

All items no longer being used or benefiting students and programs, go through the TEA approval process for transfer/removal/disposal

Forms for this process are downloaded from TEA site, completed by applicable director, signed by Superintendent or designee, and mailed to TEA for approval.

## **Ector County ISD Educational Homeless Plan**

### **Definition of Homelessness (McKinney-Vento Act Sec. 725(2); 42 U.S.C. 11435(2))**

The term “homeless children and youths”

(A) Means individuals who lack a fixed, regular, and adequate nighttime residence...; and

(B) Includes—

- children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; or are awaiting foster care placement;
- children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings.
- children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- Migratory children who qualify as homeless for the purposes of this subtitle because the children are living in circumstances described in clauses (i) through (iii).

### **Title I, Part A, Set-Asides**

The amount of funds to be set aside by ECISD for services to homeless children and youths will be one percent of Title I, Part A. Funds will also be set aside to assist in the transportation needs of foster children.

### **ESSA Requirements for Children and Youth Experiencing Homelessness**

The items which follow are how Ector County ISD complies with Every Student Succeeds Act. Ector County ISD (ECISD) uses Texas Education Agency (TEA) compliance reporting to ensure that it will comply with all homeless student requirements.



Title I of the Elementary and Secondary Education Act, Section 1115(b) (2) (E); .S.C. 6315(b) (2) (E):

#### Eligibility of Homeless Students for Title I Services

A child or youth who is homeless and is attending any school in the ECISD is automatically eligible for Title I services, regardless of their current academic performance.

McKinney-Vento Homeless Education Assistance Act, Sec. 722 (g); 42 U.S.C. 11432(g):

#### POLICIES AND PROCEDURES

ECISD develops, reviews, and revises our policies to remove barriers to the enrollment and retention of children and youth in homeless situations. Students must enroll in, and have full and equal opportunity to succeed in, the schools of ECISD.

#### Policies and Practices against Segregation and Stigmatization

ECISD has policies and practices to ensure that homeless children and youth are not segregated or stigmatized on the basis of their status as homeless. Schools must not provide services in settings within a school that segregate homeless children and youth from other children and youth, except as is necessary for short periods of time for health and safety emergencies or to provide temporary, special, and supplementary services.

### NOTIFICATION OF STUDENTS' EDUCATIONAL RIGHTS

#### Dissemination of Educational Rights

The ECISD Homeless Liaison shall ensure that public notice of the educational rights of students in homeless situations is disseminated where children and youth receive services under the Act.

### LEA HOMELESS LIAISON

#### Designation of the Homeless Liaison

ECISD has designated an appropriate staff person as the ECISD Homeless Liaison for students in homeless situations. The Homeless Liaison for 2013-14 is Scott Randolph, Lead Social Worker, ECISD Community Outreach Center, (432) 456-0502.

#### Registration of the Liaison

ECISD has supplied the contact information for the ECISD Homeless Liaison to the Texas Homeless Liaison database.

#### Notification of Homeless Liaison

ECISD informs school personnel, service providers, and advocates who work with families in homeless situations of the duties of the ECISD Homeless Liaison.

#### Identifying Homeless Students

The ECISD Homeless Liaison ensures that children and youth in homeless situations are identified by school personnel and through coordination activities with other entities and agencies.

### ENROLLMENT RELATED ISSUES

#### Immediate Enrollment of Students

ECISD immediately enrolls students in homeless situations, even if they do not have required documents, such as school records, medical records, proof of residency, or other documents. The term "enroll" is defined as attending classes and participating fully in school activities.

**School Selection**

ECISD enrolls a homeless child or youth in any public school that non-homeless students who live in the attendance area in which the child or youth is actually living are eligible to attend, or in their school of origin.

**School of Origin**

ECISD keeps homeless students in their schools of origin, to the extent feasible, unless it is against the parent or guardian's wishes. Students are permitted to remain in their schools of origin for the duration of their homelessness or until the end of any academic year in which they move into permanent housing. "School of Origin" is defined as the school that the child or youth attended when permanently housed or the school in which the child or youth was last enrolled.

**Transportation**

ECISD provides transportation to the school of origin, at the request of the parent or guardian, or, in the case of an unaccompanied youth, at the request of the district's homeless liaison. (Title I funds may NOT be used for this purpose.) The ECISD Homeless Liaison ensures that parents and guardians and unaccompanied youth are fully informed of all transportation services, including to the school of origin, and are assisted in accessing transportation services.

**Enrollment of Unaccompanied Youth and Notice of Appeal**

The ECISD Homeless Liaison helps unaccompanied youth choose and enroll in a school, after considering the youths' wishes, and provide youth with notice of their right to appeal an enrollment decision that is not their choice. The ECISD Homeless Liaison ensures that unaccompanied youth are immediately enrolled in school pending resolution of disputes that might arise over school enrollment or placement.

**Enrollment of Students Pending Resolution of Disputes**

If a dispute arises over school selection or enrollment in a school, the child or youth shall be immediately admitted to the school in which enrollment is sought, pending resolution of the dispute. The child, youth, parent, or guardian shall be referred to the ECISD Homeless Liaison, who shall carry out the dispute resolution process as expeditiously as possible in accordance with the Enrollment Disputes section of the McKinney-Vento Act after receiving notice of the dispute.

**Written Explanation of the Denial of School Selection**

ECISD will provide a written explanation of its decision and the right to appeal if a student is sent to a school other than that requested by a parent or guardian, or, in the case of an unaccompanied youth, at the request of the district's homeless liaison. The choice regarding placement shall be made regardless of whether the child or youth lives with the homeless parents or has been temporarily placed elsewhere.

**Obtaining School Records**

Enrolling schools must obtain school records from the previous school. Students must be enrolled in school while records are obtained.

**Maintenance of Records**

Any record ordinarily kept by the school, including immunization or medical records, academic records, birth certificates, guardianship records, and evaluations for special services or programs, regarding each homeless child or youth shall be maintained so that the records are available, in a timely fashion, when a child or youth enters a new school or school district; and in a manner consistent with section 444 of the General Education Provisions Act (20 U.S.C. 1232g).

### **Immunizations and Immunization Records**

If the child or youth needs to obtain immunizations, or immunization or medical records, the enrolling school shall immediately refer the parent or guardian of the child or youth to the ECISD Homeless Liaison, who shall assist in obtaining immunizations or immunization or medical records. Students must be enrolled in school in the interim.

## **COORDINATION REQUIREMENTS**

### **Coordination of Services**

ECISD shall coordinate the provision of services with local social services agencies and other agencies or programs providing services to homeless children and youths and their families, including services and programs funded under the Runaway and Homeless Youth Act (42 U.S.C. 12705) to minimize educational disruption for children and youths who become homeless. This coordination shall be designed to ensure that homeless children and youths have access and reasonable proximity to available education and related support services (such as referrals to health, mental health, dental, and other appropriate services), and to raise awareness of school personnel and service providers of the effects of short-term stays in a shelter and other challenges associated with homelessness.

### **Coordination with Housing Agencies**

If applicable, ECISD shall coordinate with State and local housing agencies responsible for developing the comprehensive housing affordability strategy described in section 105 of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 12705) to minimize educational disruption for children and youths who become homeless.

### **Collaboration with THEO and School Personnel**

ECISD Homeless Liaison will collaborate and coordinate with State Coordinators for the Education of Homeless Children and Youth and community and school personnel responsible for the provision of education and related services to children and youth in homeless situations.

## **COMPARABLE SERVICES**

### **Comparable Services**

Each homeless child or youth to be assisted shall be provided services comparable to services offered to other students in the school selected, including transportation services, educational services for which the child or youth meet the eligibility criteria (Title I, Head Start, Even Start, pre-school, educational programs for children with disabilities or for students with limited English proficiency), programs in vocational and technical education, programs for gifted and talented students, and school nutrition programs.

## **PARENTAL/GUARDIAN INVOLVEMENT**

### **Educational and Related Opportunities**

ECISD Homeless Liaison will inform parents or guardians of educational and related opportunities available to their children and provide them with meaningful opportunities to participate in the education of their children.

## **TITLE I, PART A, SET-ASIDES**

### **ECISD Homeless Education Plan Elements Paid for with Reserved Funds**

Even though it is a required part of the ECISD Homeless Education Plan in order to comply with the McKinney- Vento Act, Title I, Part A **funds may not be used to support the transportation of homeless students to and from their school of origin. However, it is allowable for LEAs to use Title I, Part A funds to cover the costs of supplemental transportation**, such as to tutoring or after-school programs.

The following items described in the Homeless Education Plan above will be paid for with funds reserved under Title I, Part A:

Item # 1 Tutoring	Item # 7 TRS Contribution
Item # 2 Salaries/Wages Support	Item # 8 Homeless Contracted Services
Item # 3 Employee Benefits Budget	Item # 9 Teaching Materials
Item # 4 Medicare	Item # 10 Homeless General Supplies
Item # 5 Group Health Insurance	Item # 11 Employee Travel
Item # 6 Worker Compensation Insurance	

Amount of funds reserved by ECISD under Title I, Part A for services to children and youth in homeless situations: **\$1% of entitlement.**

ECISD homeless funds come from a one percent set-aside from Title I, Part A.

**\*Note: The ECISD Homeless Liaison used ECISD policies, procedures, practices and Appendix 17 from the Texas Education Agency as a template for this *Ector County ISD Educational Homeless Plan*.**

### **Ector County ISD Migrant Education Program**

Ector County ISD has entered into a Shared Service Arrangement with Region 18 to provide all required supplemental services as is noted in the BS 6001 for migrant students. All compliance documentation will be maintained through the educational service center.



## Division of Grants Administration Inventory Disposition Request

In accordance with 2 CFR 200.313 and 200.314, complete and submit this form to request approval to dispose of equipment or supplies and materials purchased with federal grant funds.

Complete a separate copy of this form to request disposition of multiple items purchased with funds from the same federal grant.

Name of Federal Grant  NOGA ID #   
 Name of Grantee  County-District #  Date

### Market Value Less Than \$5,000

Equipment and unused supplies and materials with a current per-unit fair market value of less than \$5,000 may be retained, sold, or otherwise disposed of with no further obligation to TEA or the federal government.

If you check both of the boxes below, leave the next two sections blank. Complete the certification section and submit the signed form as directed.

- ☐ The grantee has no equipment purchased with federal grant funds with a current per-unit fair market value in excess of \$5,000.  
☐ The grantee has no unused supplies or materials purchased with federal grant funds with an aggregate current per-unit fair market value in excess of \$5,000.

### Equipment with Market Value Greater Than \$5,000

Item description  Serial #  Item location   
 Date of purchase  Purchase price  % paid w/ grant funds  Current fair market value  Condition   
 Disposition request

Provide a justification for disposing of the equipment item you described above.

### Supplies and Materials with an Aggregate Market Value Greater Than \$5,000

Item description  Serial #  Item location  Date of purchase   
 Purchase price  Percentage paid w/ grant funds  Current aggregate fair market value  Condition   
 Disposition request

Provide a justification for disposing of the supplies and materials you described above.

### Certification

Name and Title of Authorized Official   
 Signature of Authorized Official  Date

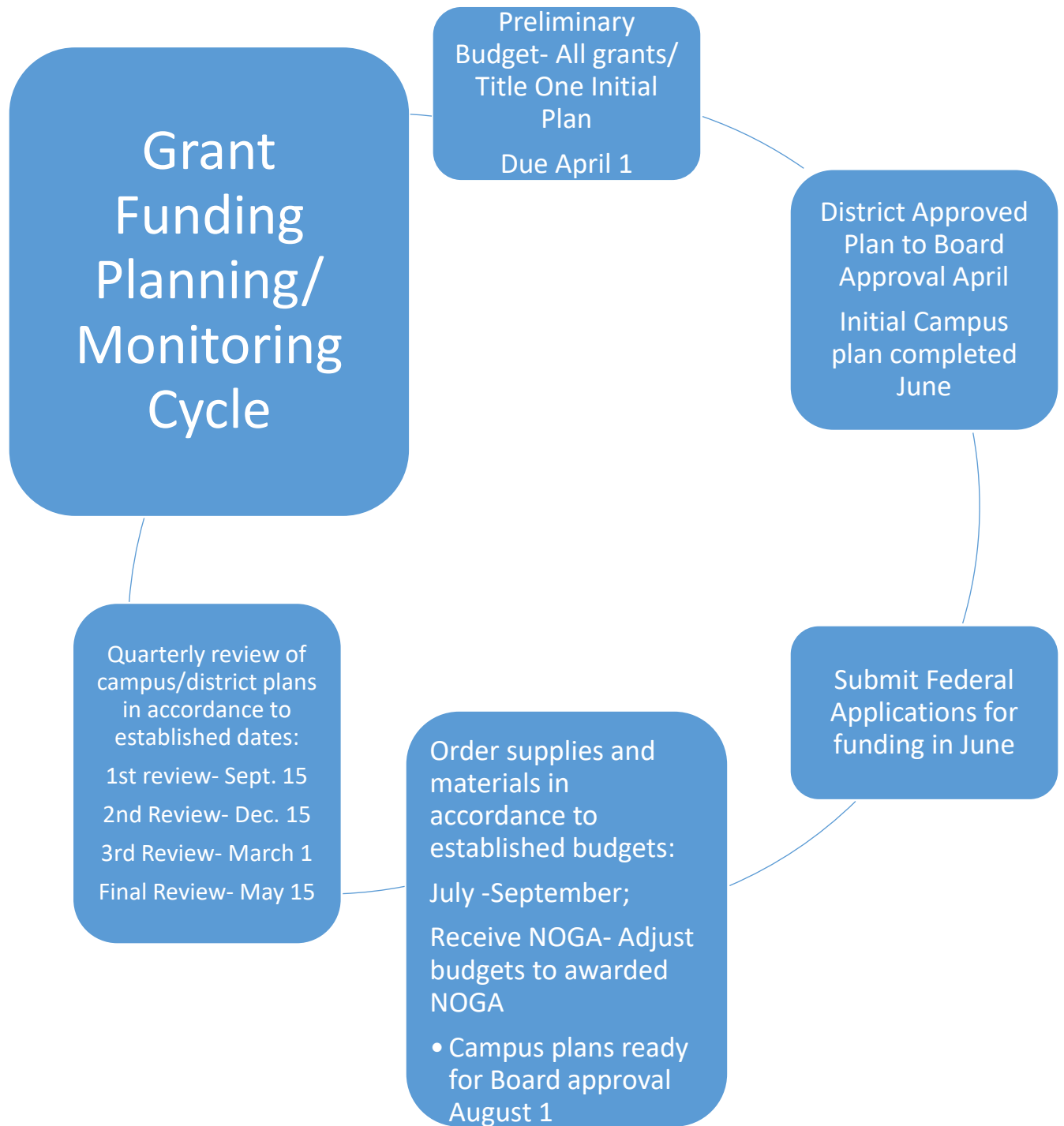
### For TEA Use

This form must be signed by the authorized official. Mail the original signed form to the Texas Education Agency, Attn: Chief Grants Administrator, Division of Grants Administration, 1701 N. Congress Avenue, Austin, TX 78701.

- ☐ Inventory disposition is approved as requested, based on the information provided.  
☐ Inventory disposition is approved with the following changes:

- ☐ Inventory disposition is denied.

Signature of Chief Grants Administrator  Date





## Division of Grants Administration Request for Approval of Special or Unusual Costs

Complete and submit this form to request approval for the expenditure of federal grant funds on special or unusual costs.

Limit one request per form.

Completion and submission of this form satisfies the requirement in 2 CFR 200.407.

Name of Federal Grant

Name of Grantee  County-District #  Date

### Description of Costs

Describe the planned special or unusual cost.

Explain how the planned special or unusual cost is reasonable and necessary, allocable to the federal grant program, and properly documented by the application.

Explain why the cost is special or unusual to the circumstances of the federal grant program.

### Certification

Name and Title of Authorized Official

Signature of Authorized Official \_\_\_\_\_ Date

This form must be signed by the authorized official.

Email this signed form to TEA's chief grants administrator at [grants@tea.texas.gov](mailto:grants@tea.texas.gov).

### For TEA Use

☐ Request for prior written approval is approved as requested.

☐ Request for prior written approval is approved with the following changes:

☐ Request for prior written approval is denied.

Signature of Chief Grants Administrator \_\_\_\_\_ Date





## Division of Grants Administration Justification of Specific Expenditure: Program-Related Out-of-State Travel

The costs of program-related out-of-state travel have been determined to have a programmatic purpose for this federal grant program and are specifically authorized in the program guidelines.

You must justify your plans to use these federal grant funds for program-related out-of-state travel. Complete this form and submit it with your grant application to provide justification of your planned expenditure of federal grant funds on the costs of program-related out-of-state travel.

Limit one justification per form.

Name of Federal Grant

Name of Grantee  County-District #  Date

### Description of Proposed Program-Related Out-of-State Travel

Destination  # of travelers  Is travel a requirement of the federal grant program?

Describe the purpose of the program-related out-of-state travel.

Describe how the program-related out-of-state travel relates to the grant responsibilities of the traveler(s).





## Division of Grants Administration Request for Approval of Participant Support Costs

Complete and submit this form to request approval for the expenditure of federal or state grant funds on participant support costs.

Limit one request per form.

Completion and submission of this form satisfies the requirement in 2 CFR 200.456. See 2 CFR 200.75 Participant Support Costs for a definition.

Name of Federal or State Grant

Name of Grantee  County-District #  Date

### Description of Costs

Describe the planned participant support cost.

Explain how the planned participant support cost is reasonable and necessary, allocable to the federal or state grant program, and properly documented by the application. For a cost that is related to providing equitable services to eligible private nonprofit schools, check the box below and leave this section blank.

☐ Participant support costs are related to providing equitable services to eligible private nonprofit schools.

### Certification

Name and Title of Authorized Official

Signature of Authorized Official \_\_\_\_\_ Date

This form must be signed by the authorized official.

Email this signed form to TEA's chief grants administrator at [grants@tea.texas.gov](mailto:grants@tea.texas.gov).

### For TEA Use

☐ Request for prior written approval is approved as requested.

☐ Request for prior written approval is approved with the following changes:

☐ Request for prior written approval is denied.

Signature of Chief Grants Administrator \_\_\_\_\_ Date



## Division of Grants Administration Conflict of Interest Disclosure

Complete and submit this form to disclose any potential conflict of interest concerning the expenditure of federal grant funds.

Limit one conflict of interest per form.

Completion and submission of this form satisfies the requirement in 2 CFR 200.112.

Name of Federal Grant

Name of Grantee

County-District #

Date

### Disclosure of Potential Conflict of Interest

Federal grant funds are to be expended for the benefit of the population that the federal grant program serves. Conflicts of interest can arise when federal grant funds appear to be expended for the primary benefit of some other party.

Identify the expenditure that involves a potential conflict of interest.

Describe in detail how the expenditure was made.

Describe the potential conflict.

### Certification

Name and Title of Authorized Official

Signature of Authorized Official

Date

This form must be signed by the authorized official.

Email this signed form to TEA's chief grants administrator at [grants@tea.texas.gov](mailto:grants@tea.texas.gov).

### For TEA Use

Action taken:

Signature of Chief Grants Administrator

Date



## Division of Grants Administration Mandatory Disclosure

Complete and submit this form to disclose any violation of federal criminal law, including fraud, bribery, or gratuity violations, potentially affecting the federal award. Limit one violation per form.

Completion and submission of this form satisfies the requirement in 2 CFR 200.113.

Name of Federal Grant

Name of Grantee  County-District #  Date

### Description of Violation of Federal Criminal Law

In detail, describe the violation of federal criminal law that potentially impacted a federal award.

### Certification

Name and Title of Authorized Official

Signature of Authorized Official \_\_\_\_\_ Date

This form must be signed by the authorized official.

Email this signed form to TEA's chief grants administrator at [grants@tea.texas.gov](mailto:grants@tea.texas.gov).

### For TEA Use

Signature of Chief Grants Administrator \_\_\_\_\_ Date

Ector County ISD  
068901

OTHER REVENUES:  
GRANTS FROM PRIVATE SOURCES

CDC  
(EXHIBIT)A

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
Odessa, Texas

TO: Chief Financial Officer  
FOR: Recommendation to Accept Donation/Gift  
FROM: \_\_\_\_\_  
Principal OR Director  
\_\_\_\_\_  
School OR Department

\_\_\_\_\_  
Name of Donor (if organization, please include name of president)

\_\_\_\_\_  
Mailing address City State Zip Code  
has offered a donation or gift in the following category: Donation/Gift (describe below)

Description of Donation/Gift	Value*	Purpose of Donation
_____	\$ _____	_____
_____	\$ _____	_____
_____	\$ _____	_____

\*Values assigned for donation of equipment or services is for internal reporting purposes only. This value may not be used as an appraisal value for IRS purposes.

Permission is requested to accept this donation/gift for our school/department. The donor understands that the donation/gift will become the property of the Ector County Independent School District and will be under the jurisdiction of the school/department in accordance with School Board Policy and administrative rules and regulations. Approved donation/gift should be added to fixed assets inventory if applicable.

REMARKS: \_\_\_\_\_

( ) Approval	( ) Disapproval	_____	Date
		PRINCIPAL / DIRECTOR	
( ) Approval	( ) Disapproval	_____	Date
		CHIEF FINANCIAL OFFICER	
( ) Approval	( ) Disapproval	_____	Date
		SUPERINTENDENT OF SCHOOLS	
The following approval required for a single donation/gift of \$1,000 or more:			
( ) Approval	( ) Disapproval	_____	Date
		PRESIDENT, BOARD OF TRUSTEES	

1025-05-950

Original to: Internal Auditor

DATE ISSUED: 2/18/04

REVISED: 6-2013

1 OF 1



## Division of Grants Administration

### Request to Add Program Income to Federal or State Grant Award and Expand Delivery of Programmatic Services

Per 2 CFR 200.307, you must report to TEA any program income you earn from products or activities funded from the federal grant award. 2 CFR 200.307 permits you to request TEA's approval to add program income to your federal grant award. Unless specifically authorized, you must use program income to pay current program costs.

Use this form to request approval to add your program income to your federal grant award. Limit one request per form.

Name of Federal Grant

Name of Grantee  County-District #  Date

#### Description of Program Income

Describe in detail how you earned or plan to earn program income using the federal grant funds you were awarded to administer the federal grant program.

Describe how you will use the program income to pay current costs that are reasonable, necessary, and allocable under the federal grant program.

#### Certification

Name and Title of Authorized Official

Signature of Authorized Official \_\_\_\_\_ Date

This form must be signed by the authorized official.

Email this signed form to TEA's chief grants administrator at [grants@tea.texas.gov](mailto:grants@tea.texas.gov).

#### For TEA Use

- ☐ Request to add program income is approved as requested.
- ☐ Request to add program income is approved with the following changes:

- ☐ Request to add program income is denied.

Signature of Chief Grants Administrator \_\_\_\_\_ Date

3/4/2016



**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT**  
Certification of Time & Effort-Supplemental Payroll

Campus:

Name \_\_\_\_\_

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

Purpose of Supplemental Payroll:

PT or FT

Full-Time

Specific CIP Strategic Goal: \_\_\_\_\_

Budget code to charge: \_\_\_\_\_

Date of occurrence:  thru

Hours worked:

Hourly rate of pay for service: \_\_\_\_\_

Student Names and ID numbers:

 No file attached

 No file attached

Employee signature and date: \_\_\_\_\_

Supervisor signature and date: \_\_\_\_\_

By submitting this form, I certify that I am one of the above signed and that all information herein is true to the best of my knowledge.







ECTOR COUNTY ISD  
2016-17

### Division of Grants Administration

## 2016-2017 Substitute System of Time-and-Effort Certificate For Employees Supported by Multiple Cost Objectives

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

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

Name of Employee		Schedule for Certification Period	0
Position Title		District/Campus(s)	0
<hr/>			
Total Number of Hours Worked in the Week:	0.00	Total Number of Minutes Worked in the Week:	-
Total Number of Lunch Hours in the Week:	0	Total Number of Lunch Minutes in the Week:	-
Total Hours:		0.00 x 60 = 0 (a)	Total Minutes: - (b)

Program/Fund	# of Minutes Worked in Week	Distribution of Time (%)
A -	0	#DIV/0!
B -	0	#DIV/0!
C -	0	#DIV/0!
D -	0	#DIV/0!
E -	0	#DIV/0!
F -	0	#DIV/0!
G -	0	#DIV/0!
H State/Local (Fund Code 199 or 420)	0	#DIV/0!
<b>TOTAL MINUTES/TOTAL PERCENTAGE OF TIME:</b>		<b>0 #DIV/0!</b>

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

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

Signature of Employee  Date

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

Name of Supervisor

Signature of Supervisor  Date

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**2016-17  
ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
Employee Periodic Certification-Period 2  
Title 2 of the Code of Federal Regulations (2CFR) Part 200 effective Dec. 26, 2014**

Print Name: \_\_\_\_\_ Employee ID #: \_\_\_\_\_ Campus: \_\_\_\_\_

I hereby certify that for the period of January 3-May 24, 2017, in accordance to my beginning date of employment, worked solely on the job/ cost objective noted below. I attest that I performed activities and work directly pertaining there to as described on the job description for my position that I signed in the Fall of 2016.

Title 3 Instructional Aide
----------------------------

\_\_\_\_\_  
Employee Signature/ Date:

\_\_\_\_\_  
Supervisor Signature/Date:

By signing and submitting this form, I certify that I am one of the above named and attest to all statements on this form.

**2019-20 TIME AND EFFORT Instructional Specialist**

EMP#  LAST, FIRST

Hours (whole number)- Minutes (reflected by decimal) Example: 3 hours  
45 minutes= 3.75  
\*Travel time should be included in what you are traveling to do.

Campus # \_\_\_\_\_  
Served: ex. \_\_\_\_\_  
Noel = 124 \_\_\_\_\_

Instructional Duties (planning & delivery of instruction) &/or  
tutoring IC/CCF Duties (per job description)

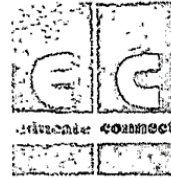
June	Days of the week			
<b>Week of June 3-7</b>				
3	M- AM			
3	M- PM			
4	T- AM			
4	T- PM			
5	W- AM			
5	W- PM			
6	R- AM			
6	R- PM			
7	F- AM			
7	F- PM			
<b>Total hours:</b>		0	0	0
<b>Week of June 10-14</b>				
10	M- AM			
10	M- PM			
11	T- AM			
11	T- PM			
12	W- AM			
12	W- PM			
13	R- AM			
13	R- PM			
14	F- AM			
14	F- PM			
<b>Total hours:</b>		0	0	0
<b>Week of June 17-21</b>				
17	M- AM			
17	M- PM			
18	T- AM			
18	T- PM			
19	W- AM			
19	W- PM			
20	R- AM			
20	R- PM			
21	F- AM			
21	F- PM			
<b>Total hours:</b>		0	0	0
<b>Week of June 24-28</b>				
24	M- AM			
24	M- PM			
25	T- AM			
25	T- PM			
26	W- AM			
26	W- PM			
27	R- AM			
27	R- PM			
28	F- AM			
28	F- PM			
<b>Total hours:</b>		0	0	0
<b>Month Totals:</b>		0	0	0

Employee's Signature: \_\_\_\_\_  
name date

Supervisor's Signature: \_\_\_\_\_  
name date

Print after you have verified information, then sign and date the document and send to your supervisor along with your completed electronic copy prior to the 5th of every month.

**Keith Garinger**  
**Chief Human Resources Officer**  
 802 N. Sam Houston Odessa, Texas 79761  
 Phone (432) 456-0990  
 Fax (432) 456-9358  
 keith.garinger@ectorcountysd.org



## Fall Stipend Agreement

**Employee #:**

**Employee Name:**

**Campus:**

**Job Description:**

**Stipends:**

**Amount:**

I have reviewed and recieved the stipend(s) listed above for the 2015 - 2016 fall semester.

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

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

**Educate**

**Connect**

**Succeed**

**To be Effective with People and Efficient with Things**