



# **FEDERAL GRANTS: FINANCIAL/ADMINISTRATIVE PROCEDURES MANUAL (APM)**

## **Policies and Procedures for the Fiscal Administration of Federal Education Awards**

Effective Date: July 1, 2021  
(Revised)

JULY 1, 2015

**ADOPTION OF  
FEDERAL GRANT: FINANCIAL/ADMINISTRATIVE PROCEDURES MANUAL  
AND FEDERAL PROCUREMENT MANUAL**

According to Edgewood Independent School District Board policy BP (Local):

**DEVELOPMENT**

The Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures.

The Superintendent or designee shall ensure that administrative regulations are kept up to date and are consistent with Board policy. The Superintendent or designee shall resolve any discrepancies among conflicting administrative regulations. In case of conflict between administrative regulations and policy, policy shall prevail.

**NO BOARD ACTION**

Administrative regulations are subject to Board review but shall not be adopted by the Board.

**AVAILABILITY**

All administrative regulations shall be made accessible to staff, students, and the public as required by law or Board policy.

I hereby approve and adopt the Edgewood ISD 2015-2016 Federal Grant:  
Financial/Administrative Procedures Manual and Federal Procurement Manual

I understand that the information in this manual is subject to change. I understand that changes in LEA policies may supersede, modify, or render obsolete the information summarized in this manual.

NAME (Printed): Kenneth Jacobs

TITLE: Chief of Operations/Chief of Police/Superintendent Designee

SIGNATURE: 

DATE SIGNED: January 29, 2016

NAME (Printed): Anna Nieto

TITLE: Executive Officer of Curriculum, Instruction, and Assessment/ Superintendent Designee

SIGNATURE: 

DATE SIGNED: January 29, 2016

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## **Introduction**

This manual sets forth the policies and procedures used by Edgewood ISD (EISD) to administer federal funds awarded by the United States Department of Education (USDE). Each federal award is designed to accomplish a specific program purpose within detailed program guidelines. A chart describing current awards is included in Appendix A-1 of this manual. The program guidelines must be followed in addition to the general requirements in this manual that apply to all federal awards from the USDE.

This manual contains the internal controls and grant management standards used by EISD to ensure that all federal funds are lawfully expended. The manual describes in detail EISD's financial management system, including cash management procedures; procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities. New employees and incumbent employees of the LEA who have financial duties and/or grant related duties are required to review this manual to gain familiarity and understanding of EISD's rules and practices.

In some cases, state and/or local requirements are stricter than federal requirements. In these cases, the most restrictive rule applies. This manual describes federal requirements and outlines or references local procedures that must be followed to ensure these requirements are met or exceeded. Although this manual is not all-inclusive and cannot address all situations, it does provide general information to assist with standard financial operations related to grants management.

### **Approval/Adoption of Manual:**

## **Organizational Information**

An organization chart is available in Appendix A-2.

If assistance is needed in any area of our business operations, please contact any of the staff members listed on the Executive Business Officer web page at [www.eisd.net//Domain/8](http://www.eisd.net//Domain/8).

## **Conflict of Interest and Mandatory Disclosures**

### **Conflict of Interest 2 CFR §200.112**

No LEA employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal, state, or other award if he or she has a real or apparent conflict of interest.

If required by the terms and agreements of a Grant Award Notice and/or the awarding agency, the LEA will disclose in writing any potential conflict of interest to the awarding agency in accordance with the awarding agency's policies.

The LEA will complete and submit the "[Potential Conflict of Interest Disclosure](#)" form obtained from TEA's "[Forms for Prior Approval, Disclosure, and Justification](#)" webpage to disclose any **potential** conflict of interest concerning the expenditure of Federal grant funds.

## **Waste, Fraud, and Abuse**

To ensure the public receives the most value, EISD strives to ensure its administrative management of public funds is as effective and efficient as possible, with a high standard of accountability to prevent waste, fraud, and abuse. See EISD Board Policy CAA Local.

All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in EISD's financial transactions shall act with integrity and diligence in duties involving the district's financial resources.

### **Fraud and Financial Impropriety**

EISD prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, consultants, volunteers and others seeking or maintaining a business relationship with the district. These persons shall not seek a financial or other advantage, either personally or for the LEA, through bribery, fraud, kickbacks, misapplication of funds, malfeasance, gross mismanagement, or other criminal activities. These persons shall not offer, promise, give, request, or agree to receive or accept a bribe for any purpose. Excessive or lavish gifts or hospitality in relation to business transactions or arrangements with granting agencies, contractors, vendors or other parties to contracts might constitute bribery.

Fraud and financial impropriety includes, but is not limited to:

- Forgery or unauthorized alteration of any document or account belonging to EISD
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document
- Misappropriation of funds, securities, supplies, or other EISD assets, including employee time
- Impropriety in the handling of money or reporting of EISD's financial transactions
- Profiteering as a result of insider knowledge of EISD's information or activities
- Unauthorized disclosure of confidential or proprietary information to outside parties
- Unauthorized disclosure of investment activities engaged in or contemplated by the EISD
- Accepting or seeking anything of material value from contractors, vendors, or other persons

providing services or materials to EISD

- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment
- Failure to provide financial records required by state and local entities
- Failure to disclose conflicts of interest as required by policy
- Any other dishonest act regarding the finances of EISD.

EISD will take appropriate action to prevent incidents of fraud, malfeasance, misapplication of funds, gross mismanagement, or other criminal activities in all forms, which may be prosecutable. Any person who suspects fraud or financial impropriety shall report the suspicions immediately to any supervisor, the Superintendent or designee (Executive Business Officer), the Board President, or local law enforcement.

### **Mandatory Disclosure of Violations of Federal Criminal Law**

According to 2 CFR §200.113, the LEA must disclose, in a timely manner, in writing to the federal awarding agency or pass-through entity (TEA), all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award.

The LEA will use the Mandatory Disclosure form obtained from the TEA website at <http://tea.texas.gov/index2.aspx?id=25769821440>, to disclose any violation of federal criminal law, including fraud, bribery, or gratuity violations potentially affecting a *federal or state award*. The Executive Business Officer is responsible for submitting the Mandatory Disclosure form. The disclosure will occur within 10 days after the [records administrator] is notified of the violation.

The LEA will follow any forthcoming USDE or TEA guidance concerning the mandatory disclosure.

### **Reporting Fraud or Financial Impropriety**

Any person who suspects fraud or financial impropriety, or suspects that an illegal or unethical act has occurred, shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement. EISD will not retaliate against any person who, in good faith, has reported what they believe to be illegal acts by EISD employees, officers, or agents, or of other individuals or entities with whom EISD has a business relationship, on the basis of reasonable belief that the practice is in violation of law or clear mandate of public policy.

An incident report should be completed by the Complainant and should include the following information, if applicable or known: (1) Date of Report; (2) Type of funds, such as federal, state, local; (3) Grant Number; (4) Location of incident; (5) Date and time of incident; (6) Source of complaint (employee, vendor, etc.); (7) Description in detail of infraction.

### **Investigating Reports of Fraud or Financial Impropriety**



An Accounting Administrator in collaboration with EISD Police will appropriately investigate, record, and report all suspected instances of fraud or financial impropriety to the Superintendent, including the initial incident report, as well as a report indicating actions taken.

Depending on the results of the investigation, EISD will take appropriate action, including disciplinary actions for violations of EISD's Code of Conduct. Appeals related to the conclusion of an investigation or disciplinary action resulting from an investigation should be made in writing to the Superintendent.

## **I. Financial Management System**

EISD maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

### **A. Financial Management Standards**

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

#### **Identification 2 CFR §200.302(b)(1)**

The LEA must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. This information is outlined in the chart in Appendix A-1. Federal grants are accounted for by fund and are identified with unique accounting codes according to the required account code structure outlined in the Texas Financial Accountability Systems Resource Guide (FASRG) published by the Texas Education Agency.

Please see page 12 for these award/fund identification procedures.

#### **Financial Reporting 2 CFR §200.302(b)(2)**

Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in 2 CFR §§200.328 and 200.329, and in accordance with the terms and conditions of the Federal award.

Please see page 11 for these financial reporting procedures.

### **Accounting Records 2 CFR §200.302(b)(3)**

EISD must maintain records that adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation (i.e., purchase orders/requisitions, invoices, receipts, travel forms, time distribution reports, employee payroll records, etc.).

Please see page 27 for these accounting records procedures and page 98 for records management procedures.

### **Budget Control 2 CFR §200.302(b)(5)**

Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

Please see page 24 for these budget control procedures.

### **Cash Management 2 CFR §§200.302(b)(6); 200.305**

The LEA must maintain written procedures to implement the cash management requirements found in EDGAR.

Please see page 68 for these cash management procedures.

### **Allowable Costs 2 CFR §200.302(b)(7); Subpart E - Cost Principles**

EISD will maintain written procedures for determining the allowability of costs in accordance with EDGAR, and the terms and conditions of the Federal award.

Please see page 40 for these allowability procedures.

## **Internal Controls 2 CFR §§200.302(b)(4); 200.303**

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. EISD will adequately safeguard all such property/assets and must assure that they are used solely for authorized purposes.

“Internal controls” are tools to help program and financial managers achieve results and safeguard the integrity of their program.

According to 2 CFR §200.61, internal controls means a process, implemented by a non-Federal entity (LEA) designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of operations; (b) Reliability of reporting for internal and external use; and (c) Compliance with applicable laws and regulations.

An internal control system is a system of ongoing processes that are built into the overall operations of the organization to provide reasonable assurance that organizational objectives, including grant objectives, will be met.

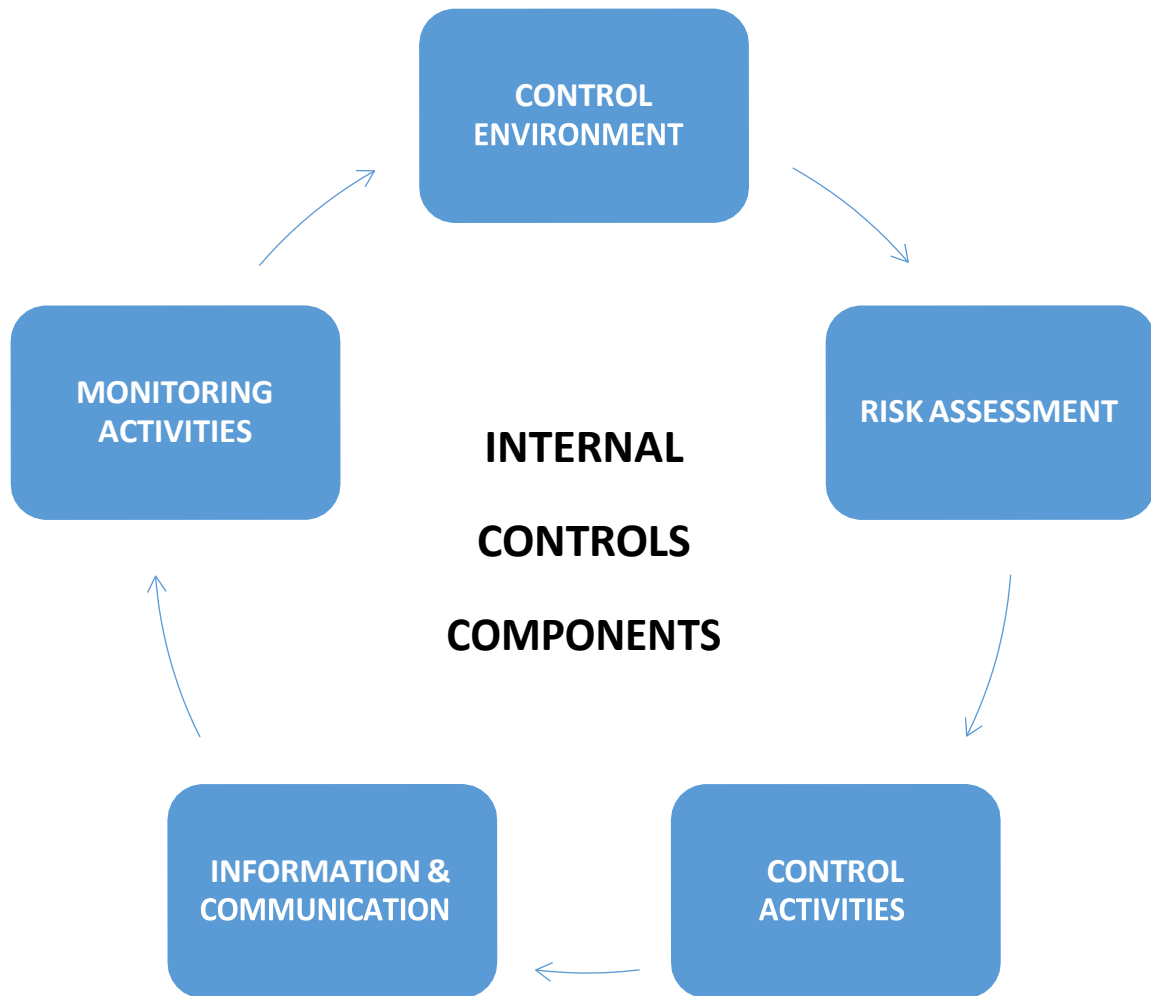
Key roles in the internal control system include the oversight body, management, personnel, and internal auditors. The oversight body (such as the local school board, superintendent, and other senior members of the administration) have the responsibility to provide advice, counsel, and direction to management; approve certain transactions and policies; and monitor management activities. The oversight body sets the tone at the top of an organization by clearly communicating the mission, goals, and objectives of the organization. Management staff (such as administration staff, campus leaders, and any other staff charged with supervising the internal control system) are responsible for assuring that the internal control activities are carried out and the organization’s objectives are met. The rest of the LEA’s staff fall into the “personnel” category. Personnel must understand how their specific duties fit into the overall system and should be able to report issues or potential problems in the internal control system to management without the fear of negative consequences. Finally, internal auditors (applicable to LEAs that have an internal audit department) strengthen the internal control system by evaluating, monitoring, and assessing the internal control system and reporting to the oversight body.

The LEA’s internal controls should be in compliance with guidance from the following:

- TEA’s Internal Controls Guidance Handbook *For Fiscal Year 2015 and Beyond* ([http://tea.texas.gov/Finance\\_and\\_Grants/Administering\\_a\\_Grant.aspx](http://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx)), and
- “Standards for Internal Control in the Federal Government” (the “Green Book”) issued by the Comptroller General of the United States (Government Accountability Office – GAO) (<http://gao.gov/products/GAO-14-704G>), or
- The “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) (<http://coso.org/IC.htm>)

The GAO identifies five components of internal controls:

- i. Control Environment: A strong control environment allows management and employees to maintain a positive and supportive attitude toward internal controls and conscientious management, such as the codes of conduct for ethical and moral behavioral standards, commitment to competence, appropriate managerial attitudes toward financial, budgetary, and operational and programmatic operations, an organizational structure that clearly defines key areas of authority and responsibility and establishes appropriate lines of reporting, robust human resources policies and practices, and a good relationship with oversight agencies.
- ii. Risk Assessment: To establish clear and consistent entity objectives and to determine internal and external risks, such as changes in the operating environment, new personnel, new or enhanced information systems, rapid growth, new technology, and new programs or activities.
- iii. Control Activities: To help ensure that management's directives are carried out and that actions are taken to address risks, such as maintaining physical control over valuable assets, segregating key responsibilities among different people, maintaining appropriate documentation, implementing clear written policies in key areas, and restricting access to systems and records.
- iv. Information and Communication. To ensure that personnel receive relevant, reliable, and timely information that enables them to carry out their responsibilities. Procedures should be developed for identifying pertinent information and distributing it in a form and time frame that permits personnel to perform their duties efficiently.
- v. Monitoring. To assess the quality of internal control performance over time and ensure that any findings are promptly resolved. Monitoring should occur on an ongoing basis in the course of normal operations and can include actions such as regular oversight by supervisors, reconciliations, and formal program reviews or audits. Monitoring systems should include policies and procedures for correcting any findings in a timely manner.



**For an effective internal control system, all of the five components must be effectively designed and operating together in an integrated manner.**

**Although each component includes different requirements, they will overlap.**

## 17 Principles That Support the Components of the Internal Control System

These principles provide additional guidance and clarification for evaluating the development and implementation of each component of the Internal Control System.

COMPONENTS	PRINCIPLES
Control Environment	<ol style="list-style-type: none"><li>1. The oversight body and management should demonstrate a commitment to integrity and ethical values.</li><li>2. The oversight body should oversee the entity's internal control system.</li><li>3. Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.</li><li>4. Management should demonstrate a commitment to recruit, develop, and retain competent individuals.</li><li>5. Management should evaluate performance and hold individuals accountable for their internal control responsibilities.</li></ol>
Risk Assessment	<ol style="list-style-type: none"><li>6. Management should define objectives clearly to enable the identification of risks and define risk tolerances.</li><li>7. Management should identify, analyze, and respond to risks related to achieving the defined objectives.</li><li>8. Management should consider the potential for fraud when identifying, analyzing, and responding to risks.</li><li>9. Management should identify, analyze, and respond to significant changes that could impact the internal control system.</li></ol>
Control Activities	<ol style="list-style-type: none"><li>10. Management should design control activities to achieve objectives and respond to risks.</li><li>11. Management should design the entity's information system and related control activities to achieve objectives and respond to risks.</li><li>12. Management should implement control activities through policies.</li></ol>
Information and Communication	<ol style="list-style-type: none"><li>13. Management should use quality information to achieve the entity's objectives.</li><li>14. Management should internally communicate the necessary quality information to achieve the entity's objectives.</li><li>15. Management should externally communicate the necessary quality information to achieve the entity's objectives.</li></ol>
Monitoring	<ol style="list-style-type: none"><li>16. Management should establish and operate monitoring activities to monitor the internal control system and evaluate the results.</li><li>17. Management should remediate identified internal control deficiencies on a timely basis.</li></ol>

The Executive Business Officer is responsible for reviewing, testing and monitoring, and revising as necessary, the internal controls established for the LEA. Review and monitor of internal controls are performed at minimum annually.

## **B. Overview of the Financial Management/Accounting System**

### **Financial Management/Accounting System**

The LEA's financial management system provides for accurate, current, and complete disclosure of the financial results of each grant project. The system adequately identifies the funding source and use of funds and contains information pertaining to grant awards, authorizations, obligations, unobligated balances, assets, outlays (expenditures), income, and interest. The financial accounting system accommodates the minimum 15-digit account code mandated by FASRG, can generate information needed for PEIMS (Public Education Information Management System) reporting, and ensures adequate accountability of State and federal funds.

### **How is TxEIS used in Edgewood ISD?**

**Texas Enterprise Information System (TxEIS) is an integrated business system in EISD**, organized and operated on a fund basis. TxEIS is used for accounting, accounts payable, purchasing, human resources, payroll, PEIMS and asset management. Once the prior fiscal year has been closed, the new year budget is loaded into the system. The accounting department is responsible for managing accounts payable and the Executive Business Office manages and tracks budgets.

### **How is Laserfiche used in Edgewood ISD?**

Laserfiche is implemented in EISD using both the Laserfiche Client and Laserfiche Forms. Laserfiche Client is used for records management of business processes, workflows, and document imaging: purchasing department (i.e. quotes, bids, purchase orders, etc.), accounting department (i.e. checks, receiving documents, partial pay requests, etc.), human resources department (i.e. status change forms, employee request for leave, new hire form, etc.), payroll department (i.e. overtime request forms, supplemental duty form, status change forms, etc.). Laserfiche Forms is a Web Application that allows organizations to collect or work with information that is routed, interacted with and managed. Laserfiche Forms has been the initiative for our paperless environment throughout the district.

Under 2 CFR §200.302, EISD tracks our federal grant awards by CFDA title and number, federal number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

TEA's FAR Guide requires encumbrance accounting. An encumbrance accounting system is a method of ascertaining the availability of funds and then reserving funds to cover outstanding obligations. The amount committed (or obligated) must be monitored to avoid over-expenditure of budgeted funds. Encumbrances represent commitments (i.e., obligations) related to contracts not yet performed (executory contracts), and are used to control expenditures for the year and to enhance cash management. EISD issues purchase orders or signs contracts for the purchase of goods and services to be received during the grant period. At the time these commitments or obligations are made, which in its simplest form means that when a purchase order is prepared, the appropriate account is checked for available funds. If an adequate balance exists, the amount of the order is immediately charged to the account to reduce the available balance for control purposes. The encumbrance account does not represent an expenditure for the period, only a commitment to expend resources. The campus or department administrator monitor the balances for availability of funds (Note: the TxEIS system will not allow a requisition to be generated without availability of funds).

### Financial Reporting

EISD collects and reports financial information according to the terms and conditions of the award, as specified by the financial reporting clause of the grant or contract award document. If applicable, the reports will include monthly and cumulative expenditures, project budgets, and a balance remaining column. EISD monitors its activities under federal awards to assure compliance with applicable federal requirements.

The accounting department is responsible for compiling timely and accurate financial reports. The reports are subject to the review and approval by the Executive Business Officer. The review process includes determining if there are any inconsistencies or errors. The TxEIS system is used to generate the financial reports.

### General Ledger

EISD's detailed general ledger includes, at a minimum, the following information for recorded transactions;

- Reference number (such as check number, purchase order number, or journal voucher number)
- Transaction Date



- Vendor's Name
- Brief description of the transaction
- General ledger account code
- Amount encumbered or obligated
- Amount paid and/or encumbered

Additionally, for each account code used to account for federal grant expenditures, the detailed ledger will include, respective of each grant program:

- CFDA Title and number related to source of fund
- Federal award identification number and year related to source of fund
- Name of the federal agency related to source of fund
- Name of the pass-through entity (such as TEA), if applicable, related to source of fund
- Budgeted expenditures
- Encumbrances
- Actual expenditures.
- A chart of accounts for funds reserved for program-specific fiscal requirements and set-asides.

EISD's payroll journal (payroll earnings register) includes, at a minimum, the following information:

- Employee's first and last name
- Employee identification number
- Gross salary and other income
- Deductions
- Net earnings
- For employees paid with federal or State grant funds: The amount paid out of each grant fund and, if applicable, the amount paid out of other funding sources

For each pay period, the payroll journal (account distribution journal) will also include the check date, check number, and fund code to which the payroll costs were charged.

The Time Clock Plus system (an automated system to record hours worked) interfaces with TxEIS and the payroll journals are produced and reviewed for accuracy by the payroll specialists.

### C. Budgeting

#### **Budgeting for All Estimated Revenue and Proposed Expenditures According to Texas Education Code Chapter 44 Fiscal Management**

*Fiscal Year.* According to TEC 44.0011, the fiscal year of EISD begins on July 1 or September 1 of each year, as determined by the District's board of trustees.

EISD's fiscal year begins on July 1 and ends on June 30.

*Preparation of Budget.* According to TEC 44.002, on or before a date set by the State Board of Education, the superintendent shall prepare, or cause to be prepared, a proposed budget covering all estimated revenue and proposed expenditures of the LEA for the following fiscal year. The budget must be prepared according to generally accepted accounting principles, rules adopted by the State Board of Education, and adopted policies of the board of trustees.

The Executive Business Officer will ensure the budget is prepared in accordance with GAAP and State guidelines. The Executive Business Officer, in collaboration with grant administrators, will develop a budget calendar of critical dates for budget development, submission, and review, including the person or department responsible for each activity listed in the calendar.

According to the TEA 2010 FASRG, Budgeting Module, inclusion of budgets for local, State, and Federal **grant** programs is not required for an LEA's officially adopted annual budget; however, budget information for grant programs may be included as a supplement to the official budget. The authority to approve a budget or budget amendment for a grant program lies with the granting agency and not with the school board.

EISD does not require that federal **grant** program budget information be included as a supplement to the LEA's officially adopted annual budget and does not require board approval for federal **grant** budgets or amendments.

#### **APPLICATIONS AND REQUIRED FUNDING:**

All applications or requested funds through a grant must be coordinated with the grant administrator. This department will be responsible for securing all required signatures.

#### **APPLICATION GUIDELINES:**

- A program administrator will be identified for each grant during the application development process. This administrator assumes primary responsibility for managing the grant with technical assistance by the grant administrator.

- Once the application has been approved by the granting agency, a Notice of Grant Award/Approval (NOGA) will be sent to the district. **A budget change request must be created in the TxEIS System and the notice with the budget summary worksheet is to be emailed to the Accounting Assistant** in order to establish the appropriate budget codes in the TxEIS System. Certain grants allow pre-award spending. In these cases, proper support documentation must be submitted with the budget change form in place of the NOGA.
- Once the budget change form has been created, allow a week for processing. Funds are not to be spent until the budget has been posted.
- The grant program Administrator is responsible for the review and approval of all documents that relate to the spending of the grant funds (purchase orders, supplements, contracts, etc.). This review process will ensure that all expenditures are made in accordance with the grant guidelines.
- If the grant includes *funds for personnel costs*, **the grant administrator will note the effective dates for individuals**, percentage of salary to be charged, and to ensure that the appropriate forms have been submitted.
- The *budget and all expenditures* should be made in accordance with the terms/guidelines of the application. If uncertain as to whether expenditure can or cannot be made, contact the program administrator. If program administrator is uncertain, contact the granting agency for clarification.



Charging the individuals to the grant during the grant period is extremely important. If this is not done, expenditures will not be recorded correctly and could result in grant accounts being over-spent/under-spent and will require numerous adjustments to correct.

- If it becomes necessary to *amend the budget*, the procedures established by the granting agency should be followed. Refer to “*WHEN TO AMEND THE APPLICATION*” link found at the TEA website under the tab titled Related Content at: <http://tea.texas.gov/index4.aspx?id=8304>
- If an amendment to the grant is required, funds are not to be spent until the amendment has been approved by the granting agency and the appropriate line items adjusted by use of an Amendment Requisition utilizing the TxEIS system.
- The majority of grants are on a reimbursement basis. That is, they require the filing of a financial/expenditure report before the District will be reimbursed. **These reports are based on actual expenditures and do not include encumbrances.**

- Any *financial reports* must be prepared and submitted by the Accounting Department. Evaluations and progress reports must be submitted by the campus or program administrator.
- The program administrator responsible for managing the grant program and/or its budget should ensure that funds are being spent in a timely manner and in accordance with the grant. Each grant awarded has goal objectives and proposal activities that must be met within a specified period of time.
- **Planning of grant expenditures is extremely important to prevent spending funds at the last minute in order to meet funding deadlines.** “Delaying grant expenditures create little campus impact on student achievement.”
- **Failure to spend funds requested on grants may result in non-funding or less funding in subsequent years and may require a reimbursement of unspent monies from the district to the granting agency.**
- If an individual is being paid from a funding source other than General Fund (i.e. a grant). It will be necessary to notify the Human Resources Department as to whether the individual will continue to be funded from the same source in the new school year or for the new grant period.

For example, if an employee was paid from Title I funds (211) in the 2011-2012 school year and now will be funded from the General Fund (199) for the 2012-2013 school year, an Employee Status Change Form must be submitted to the Human Resources Department.

#### **REIMBURSEMENT OF FEDERAL EXPENDITURES:**

Reimbursement will be requested from the WebER System.

The following procedures will be performed:

- Reimbursement will start once the fiscal year has begun and the adjustments (audit) have been prepared
- Once the month is closed, a summary inquiry of the fund will be run.
- The Accounting Assistant for federal programs in the accounting department will prepare the reimbursement form detailing the monthly expenditures, indirect cost calculation, and total reimbursement received to date.
- The grant administrator overseeing the fund will review and approve the detailed expenditures prior to submission. Detailed general ledger information is accessible to all

district personnel on the TxEIS system. Information from the TxEIS system is compiled on a EISD grant drawdown form.

- Once the reimbursement form is approved by the accounting manager, the cumulative expenditures are entered into the WebER and certified by the accounting manager.
- Journal vouchers are prepared to record the amount due from TEA for each grant for which there was a reimbursement due.

*Records and Reports.* According to TEC 44.003, the superintendent shall ensure that records are kept and that copies of all budgets, all forms, and all other reports are filed on behalf of EISD at the proper times and in the proper offices as required by this code. The Executive Business Officer performs this role on behalf of the superintendent. Individual grant administrators hold responsibility for this role for the particular grants they manage.

*Notice of Budget and Tax Rate Meeting; Budget Adoption.* According to TEC 44.004, when the budget has been prepared under TEC 44.002, the president shall call a meeting of the board of trustees for the purpose of adopting a budget for the succeeding fiscal year. The president shall provide for the publication of notice of the budget and proposed tax rate meeting according to the standards of TEC 44.004, accessed at

<http://www.statutes.legis.state.tx.us/Docs/ED/htm/ED.44.htm>

The *Notice of Public Meeting to Discuss Budget and Proposed Tax Rate* is published on the local newspaper and the District's website. The notice appears in the newspaper no later than 10 days or earlier than 30 days before the date of the public meeting and must be at least a quarter-page in a standard size newspaper. The notice must include the following:

- Comparison of property tax rates;
- Comparison of the proposed budget and last year's budget;
- Comparison between last year and current year property taxes on an average residence; and
- Unencumbered fund balances.

The notice includes information about the total appraised and taxable value for all property and all new property for last year and this year and a section listing the school's total outstanding and unpaid bonded indebtedness.

The notice states the name of the school district, the time, date and place of the public meeting to discuss the school district's budget and the proposed tax rate. The notice states that the budget determines the adopted tax rate. The purpose of the meeting is to discuss the budget and proposed tax rate and public participation in the discussion is invited.

The board of trustees, at the meeting called for that purpose, shall adopt a budget to cover all General Fund, Debt Service Fund, and Child Nutrition Fund expenditures for the LEA for the next succeeding fiscal year. Any taxpayer of the district may be present and participate in the meeting.

The budget must be adopted before the adoption of the tax rate for the tax year in which the fiscal year covered by the budget begins.

EISD complies with TEC 44.004 for requirements regarding tax rates and certified estimates of taxable value, if applicable.

*Publication of Summary of Proposed Budget.* According to TEC 44.0041, concurrently with the publication of notice of the budget under TEC 44.004, EISD posts a summary of the proposed budget on the district Internet website. The budget summary includes: (1) information relating to per student and aggregate spending on (a) instruction; (b) instructional support; (c) central administration; (d) district operations; (e) debt service; and (f) any other category designated by the commissioner; and (2) a comparison to the previous year's actual spending. The District will maintain the Summary of Proposed Budget on the District's Internet website until the third anniversary of the date the budget was adopted.

*Filing of Adopted Budget.* According to TEC 44.005, on or before a date set by the State Board of Education, the budget must be filed with TEA according to the rules established by the State Board of Education. The budget is filed with TEA through PEIMS by the date prescribed in the annual guidelines.

*Posting of Adopted Budget.* According to TEC 39.084, on final approval of the budget by the board of trustees, EISD will post on the District's website a copy of the budget adopted by the board of trustees. EISD's website will prominently display the electronic link to the adopted budget. EISD will maintain the adopted budget on the website until the third anniversary of the date the budget was adopted.

*Effect of Adopted Budget; Amendments.* According to TEC 44.006, public funds of the LEA may not be spent in any manner other than as provided for in the budget adopted by the board of trustees, but the board may amend a budget or adopt a supplementary emergency budget to cover necessary unforeseen expenses. Any amendment or supplementary budget must be prepared and filed according to rules adopted by the State Board of Education.

According to the FASRG Module 2 Budgeting, budget amendments are mandated by the State for budgeted funds reallocated from one function level to another and from one State and/or Federal project to another. These budget changes are usually the result of unexpected levels of expenditures in certain categories and must be amended in the budget for legal compliance. Other budget amendments are determined by the school board.

All budget amendments are required to be adopted by the last day of the fiscal year.

Based upon the level of detail at which the budget is adopted, budget revisions may or may not be required for reallocations within functional levels or programs. All necessary budget amendments must be formally adopted by the school board and recorded in the board minutes.

To provide an adequate audit trail for budget amendments, the amendments will include:

- The original budget amount by fund and function;
- The amount of the amendment by fund and function; and
- The amended budget amount by fund and function.

Major program or budget changes are reviewed by the program/grant administrator to ensure EISD's legal compliance with state expenditure mandates.

Budget changes are approved through the TxEIS system. The administrators on the approval path will approve and record budget transfers on a timely basis.

Budget changes have a \$50.00 minimum per transaction and must be made in whole dollar amounts.

## **Budgeting for Federal Awards**

### **The Planning Phase: Meetings and Discussions**

*Before Receiving the Notice of Grant Award (NOGA):* During the second semester of each school year, a comprehensive needs assessment is conducted at the district and campus levels to inform budgetary decisions for the succeeding school/grant year. The comprehensive needs assessment includes analysis of performance data, surveys, and roundtable discussions involving teachers, students, parents, community members and administrators; along with input from the District Educational Improvement Council and the Campus Performance Objectives Council. Based on this needs assessment, goals are set and strategies to meet these goals are developed. Budgets are developed at the district and campus level based on these goals and strategies. Grant administrators are responsible for designing grant budgets to fund strategies aligned to the purpose and goals of each grant. Allocations are provided to departments and campuses based guidelines of each specific grant. A list of grant programs with assigned program and grant administrators is found in *Appendix A-1*.

Grant programs are unique and have different program and fiscal requirements. The unique character of grant funds results from both the difference in authority over grant funds and their restriction to specific purposes. Therefore, specific program budgets are prepared for each grant. The grant budget is based on how the grant funds can best aid in the implementation of the program plan. EISD will take into consideration how grant funds can be used.

If the grant program has a “Supplement, Not Supplant” requirement, the entire funding picture for the program is examined to ensure that grant funds are not being used to supplant state, local, or other federal funds, as applicable. The grant administrator is responsible for ensuring the “Supplement, Not Supplant” requirements are not violated.

If program requirements stipulate a category or element that must be tracked, but is not identifiable from TEA’s mandatory account code structure, EISD will designate a local code to track such an expenditure.

The following sources are used to develop budgets for Federal grants:

- Historical data based on previous grant year actual budget;
- Campus Improvement Plan (CIP);
- Needs Assessments;
- District Improvement Plan (DIP);
- Staffing Needs;
- Grant Requirements;
- Carryover Funds, if applicable.

The grant administrator develops a budget in a document such as an Excel spreadsheet titled “Working Papers” separate from the grant application. The grant administrator coordinates with the EISD Business Office to ensure budgeted items are categorized according to their proper class/object code. These “working papers” will serve as a guide for expenditures and will be used to complete the grant application. The budget may be modified or revised as necessary to accommodate changes. If applicable, an amendment to the grant application will be performed to match the revised budget.

Reviewing and Approving the Budget:

- Each campus/department administrator receives input from their staff indicating needs.
- These lists are reviewed by a School Improvement Committee (CPOC) or district level committee (DEIC), tying priorities to the Campus/Department Improvement Plans.
- These prioritized lists are once again reviewed by the campus/department administrator.
- The campus/department administrator enters the information into the TxEIS system → Budget Application → Budget Data.
- The final draft is reviewed with the campus/department administrator and the respective Executive Director.
- Respective Executive Director and Executive Business Officer will review and discuss the budget and make adjustments if necessary.



## BUDGET DEVELOPMENT TIMELINE

TARGET DATE	ACTIVITY/PROCESS	RESPONSIBILITY
January	Board Budget Committee ○ <i>Present budget considerations</i>	Executive Business Officer
January	Student Enrollment Preliminary Projections ○ <i>Distribute allocations to campuses and departments</i>	Executive Business Officer and Information Systems Director
February	Budget process outlined to Principals and Directors	Executive Business Officer and Accounting Manager
February	Campus and Department allocations to be distributed	Executive Business Officer
February	Beginning of budget entry in TxEIS	Principals, Directors, Special Programs Directors
March	Review and discuss staffing allocations/budget	Executive Team
April	TxEIS Budget Application – SYSTEM CLOSED	Executive Business Officer
April	Respective Executive Director will review their campuses/departments budget	Campus/Dept. Administrators and Executive Directors
May	Review personnel funding source	Executive Team/HR/Funding Administrators
May	Review of Campus and Department budgets	Executive Team
June	Complete Review of campus, department, and personnel budgets	Executive Team
June	Finalize School Year Official Budget	Executive Team
June	<b>First Budget Workshop</b>	Executive Team, School Board
July	<b>Second Budget Workshop</b>	Executive Team, School Board
July	Setting of Date for the Public Meeting to Discuss and Adopt a Budget & Tax Rate	School Board and Executive Team
July	Preliminary Public Budget Hearing and Proposed Tax Rate (Input from Citizens)	Executive Business Officer
July Tentatively	Publication of Notice of Budget and Proposed Tax Rate – legal notice	Executive Business Officer
August	Official Public Budget Hearing and Adoption of the Official School Year Budget	School Board

Before funds are encumbered, the grant administrator reviews the items in the budget to ensure allowability.

If the grant administrator determines that a cost is not allowable during the budgeting process, then campus/department leaders are notified at that time to re-designate the funds.

Once the grant administrator determines that all budgeted items are allowable, the budget is sent to the Executive Business Officer for final review and approval. The budget provides an important tool for the control and evaluation of a school district's sources and use of resources. With the assistance of the accounting system, administrators are able to execute and control the activities that have been authorized by the budget and evaluate performance based upon comparisons between budgeted and actual operations.

In the TxEIS system, after the recommended budget has been submitted and approved, the Accounting Department will post the budget directly to the general ledger in the Finance application of the system.

Responsibilities for grants submitted via TEA's eGrants applications:

- Budgeting projections are performed by the grant administrator.
- The grant administrator compiles data to ensure budgeted amounts match allocations
- The grant administrator ensures obligations or expenditures are not incurred prior to submittal of the eGrants application

### **Submitting the Grant Application for Federal Awards**

The LEA will submit grant applications to TEA by the due date set by TEA. According to TEA Fiscal Guidelines, eGrants applications must be certified and submitted by an individual who has been authorized by the applicant or grantee organization to enter the organization into a legally binding contractual agreement. The "Authorized Official" is the individual who will represent the applicant or grantee in the event any legal disputes arises.

- Data entry into the eGrants application is performed by the grant administrator or their delegate.
- The grant administrator ensures that EISD meets TEA's deadlines for submittal of grant applications and amendments.
- The Superintendent or designee certifies and submits the completed eGrants application.

*Program Specific: IDEA-B:* Prior to submitting the grant application for IDEA-B funds, EISD performs an initial Excess Cost calculation and performs Maintenance of Effort (MOE) analysis to determine expenditure and budget data required for determination of compliance with the MOE Eligibility Standard. The Special Education Program Director performs the Excess Cost calculation and MOE.

### **After Receiving the GAN/NOGA for Federal Award**

When the Grant Award Notification (GAN)/Notice of Grant Award (NOGA) is received, the grant administrator will compare the approved NOGA with the grant application and the locally entered budget to identify any budget revisions TEA may have required before issuing the approval. Any applicable revisions to the local budget and working papers will be performed by the grant administrator. The copy of the approved application and GAN/NOGA will be available electronically on the eGrants system.

The grant administrator/Accounting department ensure obligations or expenditures are not incurred prior to the effective date, based on the period of obligation established in EDGAR and based on the effective date of the NOGA.

Throughout the grant period, the budget is used as a control measure. The budget is monitored by the grant administrator as expenditures are incurred.

The grant administrator ensures expenditures with grant funds are for allowable costs as approved in the grant application and the program manager ensures they are used for the intended beneficiaries and program.

### **Amending the Budget for Federal Programs**

Budget amendments are requested before expenditures that exceed acceptable limits are incurred to ensure that the grant remains in compliance with the granting agency's guidelines. Expenditure monitoring is performed by the grant administrator throughout the grant period as a control measure.

EISD follows the TEA guidelines for submitting federal and state grant amendments. The grant administrator monitors the deadlines for each grant to ensure amendments are submitted in a timely manner.

EISD personnel will refer to TEA's "When to Amend the Application" chart for guidance on when to amend a grant application, dependent on type of grant, based on scenarios in the chart. The chart can be accessed at:

[http://tea.texas.gov/Finance\\_and\\_Grants/Administering\\_a\\_Grant.aspx](http://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx)

Examples taken from the chart:

- For a federally-funded formula grant, an amendment is NOT required to:
  - Increase or decrease the amount of funds currently approved in a class/object code on the Program Budget Summary by 25% or less of the total budgeted amount, as long as a new line item is not being added. (Exception: Coordinated Early Intervening Services (CEIS) in the Special Education Consolidated grant application always requires an amendment.)
  - Increase or decrease the amount of funds budgeted for a line item on any supporting budget schedule (i.e., within a class/object code) as long as the description of the line item does not change and as long as the current amount approved in that class/object code is not changed by more than 25% of the total budgeted amount. (Exception: Coordinated Early Intervening Services (CEIS) in the Special Education Consolidated grant application always requires an amendment.)
  - Increase the salary amount of funds budgeted for a line item (i.e., a position type).
  - Increase or decrease the number of positions previously approved by 20% or less, as long as a new position type is not being added.
- For a federally-funded formula grant, an amendment IS required to:
  - Add a class/object code not previously budgeted.
  - Increase or decrease the amount of funds currently approved in a class/object on the Program Budget Summary by more than 25% of the total budgeted amount.
  - Add a new line item on any of the supporting budget schedules.
  - Increase or decrease the number of positions approved by more than 20%/
  - Add a type of position not initially approved.
  - Add a new item or increase the quantity of capital outlay items approved for articles costing \$5,000 or more.
  - Add a new item of capital outlay for articles costing less than \$5,000.

EISD's budget change form in TxEIS is initiated by the grant administrator's office. Justification for a budget amendment must include the requested dollar amount, description of the cost item, and reason for the amendment.

The grant administrator confirms that the funds are available, the proposed expenditures are allowable use of funds, and the reason for the amendment qualifies under grant requirements and TEA guidelines.

If approved, the data is entered into the applicable grant application by the grant administration office.

The eGrants application amendment is certified and submitted by the Superintendent or designee.

The accounting manager records the approved amendment in the accounting records either by memorandum entry or by journal entry. The accounting records should provide a complete record of the approved grant budget and all amendments, as well as transactions that do not require an official amendment submission to TEA.

### **Budget Control for Federal Awards**

EISD monitors its financial performance by comparing and analyzing actual results with budgeted results. The budget for each federal award is recorded in the general ledger in accordance with the designated 3-digit fund code specified in TEA's Financial Accounting & Resource Guide (FASRG) guide. The budget is entered manually into the TxEIS budget module at the beginning of the new fiscal year. The budget is rolled over into the finance module on September 1. Obligations/encumbrances and expenditures are recorded in the general ledger for each federal award as requisitions are inputted and approved. On a quarterly basis, the grant administrator compares actual expenditures or outlays with budgeted amounts for each federal award. Comparisons of the general ledger, the most recent NOGA and the grant applications are made to identify any discrepancies and correct if needed. The grant administrator works with the appropriate department to ensure the discrepancies are resolved. In addition, encumbrances and expenditures are compared to allocations to make certain that we are on track to meet required spending.

The payroll supervisor is responsible for performing cost reconciliation on a monthly basis for federally funded positions of employees working on multiple cost objectives. Adjustments will be performed monthly if the difference between actual and budgeted is less than ten percent. Adjustments will be performed monthly if the difference between actual and budgeted is ten percent or greater.

The lead accountant will monitor cash flows statements and fund balances and will perform bank reconciliations on a monthly basis.

The grant administrator will monitor expenditures, and obligated and encumbered balances of federal funds, on a weekly basis to ensure purchases benefit the beneficiaries during the grant program and to guard against high carryover amounts.

The appropriate director, principals and grant administrators evaluate the budget for its effectiveness in attaining goals and objectives. Evaluation may involve an examination of how funds were expended, what outcomes resulted from the expenditure of funds, and to what degree these outcomes achieved the objectives stated during the planning phase. This evaluation phase is important in determining the following year's budgetary allocations.

#### **D. Accounting Records**

##### **Accounting System According to Texas Education Code Chapter 44 Fiscal Management (Applicable to ISDs and to Open-Enrollment Charter Schools that Adopt TEC 44).**

##### **Accounting System**

According to TEC 44.007, a standard school fiscal accounting system must be adopted and installed by the board of trustees of each LEA. The accounting system must conform with generally accepted accounting principles. The accounting system must meet at least the minimum requirements prescribed by the commissioner, subject to review and comment by the state auditor. Refer to capital accounting, capital code, capital structure (section below).

##### **Records and Reports**

According to TEC 44.007, a record must be kept of all revenues realized and of all expenditures made during the fiscal year for which a budget is adopted. A report of the revenues and expenditures for the preceding fiscal year shall be filed with the agency on or before the date set by the State Board of Education, and according to the requirements of the State Board of Education.

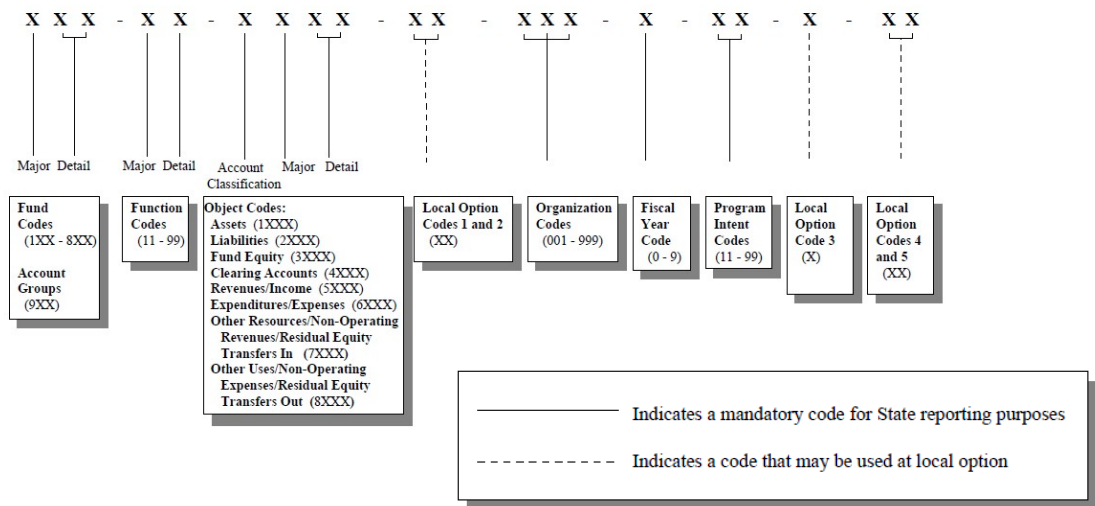
Please page 95 for records retention procedures.

##### **Accounting Code Structure**

The proper coding of the budget and classification of expenditures is critical for the accurate oversight of EISD's budget. EISD uses the accounting code structure described in the TEA Financial Accountability System Resource Guide (FASRG). The following elements are included in the accounting code structure, in this sequence: (a) A mandatory three-digit Fund Code; (b) A mandatory two-digit Function Code; (c) A mandatory four-digit Object Code; (d) An optional two-digit code to provide special accountability at the local level; (e) A mandatory three-digit Organization Code; (f) A mandatory single-digit Fiscal Year Code; (g) A two-digit Program Intent Code; (h) An optional single-digit code that is used at the local level; (i) An optional two-digit code that is used at the local level to further describe the transaction.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

### ACCOUNT CODE STRUCTURE:



### BUDGET ACCOUNT CODE STRUCTURE

<u>Fund</u>	<u>Function</u>	<u>Object Code</u>	<u>Sub-Object</u>	<u>Organization</u>		<u>Fiscal Year</u>		<u>Program</u>
	<u>Local Op 1</u>		<u>Local Op 2</u>					
XXX	XX	XXXX	XX	XXX	X	XX	X	XX

**Fund** – Identifies source of financing

**Function** – Identifies purpose of the expenditure

**Object Code** – Identifies specific product or service of expenditure

**Sub-Object** – Identifies special initiative or activity when unspecified “00” not in use

**Organization** – Identifies activity of the expenditure

**Fiscal Year** – Identifies fiscal year the transaction is recorded

**Program Intent Code (PIC)** – Identifies the student population served by expenditure

**Local Option Code 3** – Code may be used at local option

## **Local Option Code 4 and 5 – Code may be used at local option**

The Executive Business Officer is responsible for ensuring the minimum 15-digit account code is used to record all accounting transactions. The business office reviews accounting entries weekly for accuracy, including tracking a purchase through the entire process.

## **Local Option Codes**

Chart of Accounts: Appendix A- provides EISD's chart of accounts for all funds and expenditures at the level of the number, name, and description of each account. Locally defined options codes are included, as well as a chart of accounts that identifies funds reserved for various grant requirements.

## **Accounting Records**

The accounting department is responsible for maintaining the official accounting records of the LEA. All grant budgets are entered into the accounts of the LEA in the general ledger. Funds are accounted for and records are kept in accordance with the requirements in TEA's FAR Guide. The chart of accounts provided in the FAR Guide provides the framework for the accounting system, and the LEA uses the accounting terminology specified in the FAR Guide and generally accepted accounting principles (GAAP). The accounting manager is responsible for reviewing accounting entries for accuracy and appropriate classification.

The accounting department maintains paper and/or electronic (Laserfiche) original source documentation to support all expenditures recorded in the general ledger. Source documentation may include but is not limited to purchase orders/requisitions, invoices, itemized receipts, travel authorizations and travel vouchers, contracts, proof of delivery, copies of checks, bank statements, etc. The procedure for ensuring each transaction is supported with original source documentation is that the originator is responsible for scanning the support documentation into Laserfiche. The documentation is stored electronically on the district server. There are also minimal copies of support documentation that is stored in the respective departments. If there is no original source documentation or is illegible the expenditure will not be paid.

If electronic source documentation is maintained, EISD ensures the documentation is easily retrievable and is readable in accordance with the requirements in 2 CFR §200.335.

Please see page 95 for records retention procedures.



## **Accounting Controls**

The accounting manager utilizes a year-end audit preparation checklist to ensure year-end balances are reflected correctly.

The accounting staff utilizes a monthly reconciliation checklist that is reviewed by accounting manager on a quarterly basis.

The Executive Business Officer reviews financial statements for accuracy on a monthly basis.

The accounting manager evaluates the internal accounting system and its report writing capabilities in order to conform internal reports to the formats required for year-end.

The lead accountant ensures the bi-annual inventory of capital assets is reconciled with the subsidiary ledger or general ledger.

The executive business officer ensures the Form SF-SAC Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations is filed by the deadline for each fiscal year.

## **E. Spending Grant Funds**

### **a) Direct and Indirect Costs**

While developing and reviewing the grant budget, the grant administrators should keep in mind the difference between direct costs and indirect costs as well as the difference between administrative costs and indirect costs.

All costs must be properly and consistently identified as either direct or indirect in the accounting system. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 CFR §200.412.

**Cost Objective:** A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit. A cost objective may be a major function of the LEA, a particular service or project, a federal award, or an indirect cost activity.

**Direct Costs:** Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that

can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 CFR §200.413(a).

**Indirect Costs:** Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. 2 CFR §200.56. Indirect costs usually support areas that benefit all activities of the LEA, such as accounting, budgeting, human resources, purchasing, information technology, building maintenance, etc.

**Administrative Costs:** Administrative costs are normal and customary expenses of administration. Some administrative costs are considered direct costs, while other administrative costs are considered indirect costs. For example, the payroll costs of a program administrator are considered a direct cost because the director is administering a specific grant. The payroll costs of the director of human resources are considered an indirect cost because the human resource director's duties benefit more than one cost objective.

**Determining Whether a Cost is Direct or Indirect:** Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 CFR §200.413(c). The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- The costs are not also recovered as indirect costs. 2 CFR §200.413(c).

**Indirect Cost Rate:** Indirect Cost Rate: In accordance with the Education Department General Administrative Regulations (EDGAR), including Title 2 of the Code of Federal Regulations (2CRF). Indirect costs are normally charged to grant programs through the indirect cost rate. Grantees must be consistent in treating costs as direct or indirect. Once a cost is treated as direct or indirect, it must be treated that way for all projects and activities, regardless of the source of funding.

### **Types of Indirect Cost Rates**

There are two types of indirect cost rates. TEA issues you both types of rates when you submit an ICRP. You must understand the difference between them so that you can use the appropriate type for each of your federal and state grants.

### **Restricted Rates**

Restricted rates are used for federal and state grants that are subject to the supplement, not supplant requirement. Under supplement, not supplant, grant funds must only be used to enhance existing state or local funds or activities, and must not be used to replace state or local funds or activities.

To determine if any of the grants that TEA awarded to your school district are subject to the supplement, not supplant requirement, check the program guidelines for the grant. To determine if any of your federal grants awarded by another agency are subject to this requirement, check with the awarding agency. In general, all state grants are subject to the requirement.

You must also be aware of other restrictions, such as limits on administrative costs that may apply to certain federal grant funds. These restrictions may limit the amount of indirect cost revenue that your district can claim. To determine if any of the federal grants awarded to your school district by TEA are subject to other restrictions, please check the program guidelines for the grant. To determine if any of the federal grants awarded by another agency are subject to other restrictions, please check with the awarding agency.

### **Unrestricted Rates**

Unrestricted rates are used for your federal and state grants not subject to the federal supplement, not supplant requirement. Federal grants that are not subject to supplement, not supplant include, but are not limited to, the following:

- Child Nutrition Program

To determine which of the federal and state grants that TEA awarded to your school district are subject to supplement, not supplant, check the program guidelines for the grant. To determine if any of the federal grants awarded by another agency are subject to this requirement, check with the awarding agency. In general, all state grants are subject to the requirement.

EISD developed the Indirect Cost Rate by calculation the following functions 41, 51, 52 and 53 costs associated with general administration thus cost associated with function 41, 51, 52 and 53 with activates such as campus, athletics, transportation and food services must be classified as direct cost in the Indirect Cost Rate Proposal (ICRP).

## Indirect Costs

Indirect Costs As per 2 CFR §200.56, indirect (facilities and administrative) costs are those costs incurred for a common or joint purpose benefitting more than one cost objective that cannot be readily assigned to the cost objectives specifically benefitted without effort disproportionate to the results achieved. TEA uses indirect costs to calculate your district's indirect cost rate.

Examples of indirect costs include the following:

- Costs that benefit the entire organization, such as accounting and fiscal management, payroll, human resources, accounting, occupancy and space maintenance for agency-wide services, agency-wide strategic planning, and executive management, including the salaries and expenses of employees who perform these activities
- Fixed costs of the employees related to indirect (facilities and administrative) costs, including retirement, unemployment compensation, health insurance costs, and contributions to fringe benefits

Examples of indirect cost may include, but are not limited to:

- Purchasing
- Payroll
- Personnel functions
- Occupancy and space maintenance of district-wide space
- Data Processing
- Accounting
- Budgeting
- Communications (such as telephones and postage)
- Utilities of the administration building
- Depreciation of governmental capital assets

EISD classified most of costs within the following function code as indirect costs:

- 40 (general administration costs such as salaries and costs for employees that perform accounting, payroll preparation, or personnel administration activities).

EISD also classifies the cost of non-student based support services associated with indirect (facilities and administrative) within the function code as indirect cost.

- 50 (support services- non-student based costs such as district-wide facilities and maintenance and operations, security and monitoring services, data processing services, salaries and costs for general administration employees performing support services benefiting the entire school district).

### Calculation of Indirect Cost Rates

TEA uses your classification of actual costs to calculate your school district's indirect cost rate. The calculation is based upon a simple ratio of your school district's indirect costs to your modified total direct costs.

The numerator in this ratio is your school district's indirect cost pool. The indirect cost pool is the total of all of your school district's indirect costs.

The denominator is your school district's modified total direct cost (MTDC) base. The MTDC base is the total of all of your school district's direct costs and unallowable costs.

TEA includes some specific indirect costs in the numerator to calculate the unrestricted indirect cost rate and then moves them to the denominator to calculate the restricted indirect cost rate. These specific indirect costs are related to certain school district employees, such as the superintendent.

Dividing the numerator by the denominator results in a preliminary indirect cost rate:

$$\text{Indirect cost pool} \div \text{MTDC base} = \text{preliminary indirect cost rate}$$

$$\text{Example: } \$120,000 \div \$2,000,000 = 0.06, \text{ or } 6\%$$

TEA then applies a 5% discounting factor to calculate the final indirect cost rate. This discounting factor is applied because the financial data used in the calculation is two years old. The discounting factor is intended to account for fluctuations in your financial data over those two years and mitigate the possibility that you may receive an indirect cost rate that is too high. TEA's discounting factor has been approved by USDE.

Applying the discounting factor to the preliminary indirect cost rate results in the final indirect cost rate: preliminary indirect cost rate discounting factor = final indirect cost rate

$$\text{Example: } 6\% (0.06) \times 95\% (0.95) = 5.7\% (0.057)$$

*Applying the Indirect Cost Rate:* The LEA must have a current, approved federal indirect cost rate to charge indirect costs to a federal grant. Once the LEA has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items specified by

TEA or other awarding agency, such as the portion of each contract in excess of \$25,000, subgrants, capital outlay, debt service, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R § 75.564; 34 CFR §76.569. Once the LEA applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 CFR §75.564.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all *direct administrative charges* as well as any recovered *indirect* charges. For example, if *administrative* costs are limited to 5% for a particular federal program, the total *direct administrative costs* plus *indirect* costs claimed for the grant cannot exceed 5%.

*Budgeting and Charging for Indirect Costs:* Indirect costs may be budgeted in the grant application in the corresponding line item, although that is usually optional. Regardless of the amount budgeted for indirect costs, indirect costs can only be charged to the grant based on actual expenditures of direct costs. Therefore, if the LEA does not expend all of its funds during the grant period, the maximum amount of indirect costs budgeted based on the total grant award cannot be charged to the grant. Prior to finalizing expenditures for the grant and submitting the final expenditure report to TEA or other awarding agency, the LEA adjusts the final amount charged to the indirect costs based on the actual expenditures. The accounting manager is responsible for monitoring the amount of indirect costs charged to the grant.

### **Determining Allowability of Costs: Subpart E – Cost Principles**

LEAs are required to have written procedures for determining the allowability of costs charged to federal grants. 2 CFR §200.302(b)(7). All costs must be allowable under the federal cost principals in 2 CFR Part §200, Subpart E, and under the terms and conditions of the specific federal award.

Expenditures must be aligned with approved budgeted items. Certain changes or variations from the state-approved budget and grant application need prior approval from the state, according to TEA's guidance on "When to Amend the Application" accessed at: [http://tea.texas.gov/Finance\\_and\\_Grants/Administering\\_a\\_Grant.aspx](http://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx)

Please see page 22 for procedures for amending the budget and the grant application.

When determining how EISD will spend its grant funds, the program staff and grant administrator will review the cost to determine whether it is an allowable use of federal grant funds:

- *Before* submitting their grant application

- *Before* obligating and spending those funds on the proposed good or service:
- *After* the cost item is purchased and received, to ensure it is being used for its intended purpose (this includes ensuring that the personnel who will use the cost item are aware of its fund source and intended purpose, as applicable; labeling the equipment with its fund source, if applicable)

Except where otherwise authorized by statute, all costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, as well as program-specific requirements and State and local rules.

Part 200's cost guidelines must be considered when federal grant funds are expended. Federal rules require state- and local-level requirements and policies regarding expenditures to be followed as well. When differing regulations and rules conflict, the most restrictive rule is followed. For example, state and/or local policies relating to travel or equipment may be narrower than the federal rules and therefore, the stricter State and/or local policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

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), the Carl D. Perkins Career and Technical Education Act (Perkins), or IDEA-B), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

This manual includes sections on "Basic Considerations", "General Provisions for Selected Items of Cost", and "Questions to Consider When Determining Allowability of Cost with Federal Funds." Fiscal and program staff should refer to these sections to ensure purchases are allowable with federal funds.

#### **Basic Considerations 2 CFR §§200.403-406**

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- **Be Necessary and Reasonable for the performance of the federal award.** 2 CFR §200.403(a). LEA staff must consider the following elements when determining the reasonableness of a cost. 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. 2 CFR §200.404. For

example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the LEA or the proper and efficient performance of the federal award. 2 CFR §200.404(a).
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; federal, state, local, and other laws and regulations; and terms and conditions of the federal award. 2 CFR §200.404(a).
- Market prices for comparable goods or services for the geographic area. 2 CFR §200.404(c).
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the LEA, its employees, its students, the public at large, and the federal government. 2 CFR §200.404(d).
- Whether the LEA significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 CFR §200.404(e).

While 2 CFR §200.404 does not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the LEA can demonstrate that the cost addresses an existing need, and can prove it. For example, the LEA may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

- Whether the cost is needed for the proper and efficient performance of the grant program.
- 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 and findings from a needs assessment.
- Whether the cost addresses program goals and objectives and is based on program data.



- **Allocable to the federal award.** 2 CFR §200.403(a). A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to that federal award in accordance with the relative benefits received. 2 CFR §200.405(a). This means that the federal grant program derived a benefit in proportion to the funds charged to the program. For example, if 50% of a teacher's salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on that grant program.

The allocable standard is met if the cost:

- Is incurred specifically for the federal award;
- Benefits both the federal award and other work of the LEA and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the LEA and is assignable in part to the federal award in accordance with the principles in 2 CFR §200.405.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. 2 CFR §200.405 (d).

- **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award, as to types or amount of cost items.** 2 CFR §200.403(b).
- **Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of EISD.** 2 CFR §200.403(c). For example, if the state allows two weeks of vacation for employees, then employees paid from federal funds must also be allowed two weeks of vacation. Another example applies to travel – personnel whose travel is paid with federal funds are reimbursed at the same rates as personnel whose travel is paid with state or local funds, and the grant is charged accordingly.
- **Be accorded consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost. 2 CFR §200.403(d).
- **Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Part 200.** 2 CFR §200.403(e).

- **Not be included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** 2 CFR §200.403(f). Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
- **Be adequately documented.** 2 CFR §200.403(g). All expenditures must be properly documented. Expenditures that are not supported by source documentation cannot be charged to the grant.
- **Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction-of-expenditure-type transactions 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 on losses; insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the LEA relate to allowable costs for the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 CFR §200.406.

*Please see page 64, travel section, “Travel advance” for policy and procedures on travel advances.*

## **General Provisions for Selected Items of Cost 2 CFR §§200.420-200.475**

This section provides principles to be applied in establishing the allowability of certain items involved in determining cost, in addition to the Basic Considerations listed above. These principles apply whether or not a particular item of cost is properly treated as direct cost or indirect cost. Failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, determination as to allowability in each case of a cost item not listed should be based on the treatment provided for similar or related items of cost, and based on the cost principles described in EDGAR. In the case of a discrepancy between the provisions of a specific federal grant program and the provisions listed below, the specific federal grant program’s provisions govern.

Fifty-five specific cost items from 2 CFR §§200.420-200.475 are listed in the chart below, along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is listed as it may be unallowable despite its inclusion in the

selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of a specific grant program deem the item unallowable; or State/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 purchase it.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

<b>Item of Cost</b>	<b>Citation of Allowability Rule</b>
Advertising and public relations	2 CFR §200.421
Advisory councils	2 CFR §200.422
Alcoholic beverages	2 CFR §200.423
Alumni/ae activities	2 CFR §200.424
Audit services	2 CFR §200.425
Bad debts	2 CFR §200.426
Bonding costs	2 CFR §200.427
Collections of improper payments	2 CFR §200.428
Commencement and convocation costs	2 CFR §200.429
Compensation – personal services	2 CFR §200.430
Compensation – fringe benefits	2 CFR §200.431
Conferences	2 CFR §200.432
Contingency provisions	2 CFR §200.433
Contributions and donations	2 CFR §200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR §200.435
Depreciation	2 CFR §200.436
Employee health and welfare costs	2 CFR §200.437
Entertainment costs	2 CFR §200.438
Equipment and other capital expenditures	2 CFR §200.439
Exchange rates	2 CFR §200.440
Fines, penalties, damages and other settlements	2 CFR §200.441
Fund raising and investment management costs	2 CFR §200.442
Gains and losses on disposition of depreciable assets	2 CFR §200.443
General costs of government	2 CFR §200.444
Goods and services for personal use	2 CFR §200.445
Idle facilities and idle capacity	2 CFR §200.446

Insurance and indemnification	2 CFR §200.447
Intellectual property	2 CFR §200.448
Interest	2 CFR §200.449
Lobbying	2 CFR §200.450
Losses on other awards or contracts	2 CFR §200.451
Maintenance and repair costs	2 CFR §200.452
Materials and supplies costs, including costs of computing devices	2 CFR §200.453
Memberships, subscriptions, and professional activity costs	2 CFR §200.454
Organization costs	2 CFR §200.455
Participant support costs	2 CFR §200.456
Plant and security costs	2 CFR §200.457
Pre-award costs	2 CFR §200.458
Professional service costs	2 CFR §200.459
Proposal costs	2 CFR §200.460
Publication and printing costs	2 CFR §200.461
Rearrangement and reconversion costs	2 CFR §200.462
Recruiting costs	2 CFR §200.463
Relocation costs of employees	2 CFR §200.464
Rental costs of real property and equipment	2 CFR §200.465
Scholarships and student aid costs	2 CFR §200.466
Selling and marketing costs	2 CFR §200.467
Specialized service facilities	2 CFR §200.468
Student activity costs	2 CFR §200.469
Taxes (including Value Added Tax)	2 CFR §200.470
Telecommunications costs & video surveillance costs	2 CFR §200.471
Termination costs	2 CFR §200.472
Training and education costs	2 CFR §200.473
Transportation costs	2 CFR §200.474
Travel costs	2 CFR §200.475
Trustees	2 CFR §200.476

State rules on procurement and travel are more restrictive than federal rules. Please refer to the procurement and travel sections of this manual.

### ***Additional Considerations for Allowability***

Most federal programs contain the supplement, not supplant requirements. In general, this means the LEA cannot use federal funds to pay for a cost or activity that is usually supported by state or local funds.

In addition to the “Basic Considerations” and “General Provisions for Selected Items of Cost” described above, the following conditions should also be met:

- Based on an identified need, concern, or area of weakness within the grant program
- Appropriate under the authorizing program statute
- Consistent with the underlying needs of the program in that it benefits the intended population of students or teachers for which the funds are appropriated
- Budgeted in the approved grant application
- In most cases, supplemental to the core foundation program of the school and to other activities normally conducted by the school (i.e., supplement, not supplant)
- Be included in the schoolwide plan if the school is a Title I schoolwide program
- Be consistent with TEA’s Guidelines Related to Specific Costs
- Be allowable according to local policy

In addition to reviewing the “Basic Considerations” and “General Provisions for Selected Items of Cost” sections above, fiscal and program staff should reference “Questions to Consider When Determining Allowability of Cost with Federal Funds” located in Appendix A-4, when making allowability determinations.

All LEA employees engaged in federally-funded activities should be familiar with the allowability of costs factors.

### ***Determining Allowability of Costs Before Submitting the grant application:***

The grant administrator determines items to budget with the grant funds and determines allowability.

The grant administrator reviews the items in the budget to ensure allowability.

If the grant administrator determines that a cost is not allowable, then the cost is not included. Only approved costs are included in the budget.

Once grant administrator determines that all budgeted items are allowable, the budget is sent to Superintendent or designee for final review and approval.

***Determining Allowability of Costs After Receiving the NOGA:***

When the NOGA is received, the grant administrator will compare the approved NOGA with the grant application to identify any budget revisions TEA may have required before issuing the approval. The NOGA also provides information regarding the award that the federal program director and business office will need to be aware of.

***Determining Allowability of Costs Before Obligating and Spending Funds:***

Before the federal funds are obligated or expended, the grant administrator ensures expenditures with grant funds are for allowable costs.

The grant administrator ensures obligations or expenditures are not incurred prior to the effective date, based on the period of obligation established in EDGAR and based on the effective date of the NOGA.

Throughout the grant period, the budget is used as a control measure. The budget is monitored by the principal, director or grant administrator as expenditures are incurred.

The grant administrator ensures expenditures with grant funds are for allowable costs as approved in the grant application and are used for the intended beneficiaries and program.

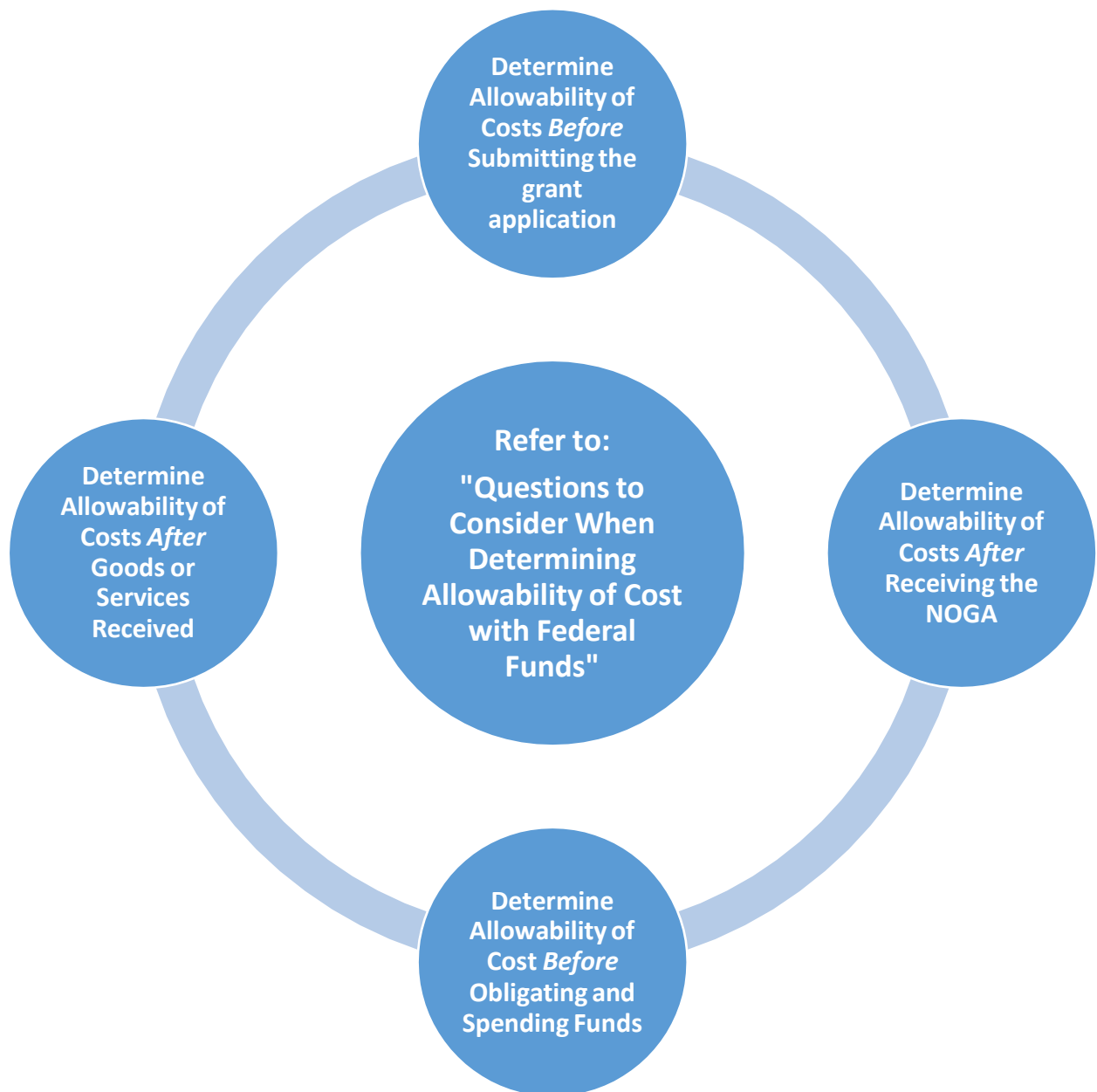
***Determining Allowability of Costs After Goods or Services are Received:***

The grant administrator will ensure the cost item purchased with federal funds is being used for its intended purpose (this includes ensuring that the personnel who will use the cost item are aware of its fund source and intended purpose, as applicable; labeling the equipment with its fund source, if applicable).

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## *Cycle of Determining Allowability of Costs*

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## **Travel Costs:**

**The following travel procedures define the reasonable and allowable costs for reimbursable travel expenses.**

### **Federal Allowability Rules for Travel Costs:**

*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 LEA. Federal rules allow such costs to 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 selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the LEA's non-federally-funded activities and in accordance with the LEA's written travel reimbursement policies. 2 CFR §200.475. However, a per diem basis in lieu of actual costs is not allowable according to the more restrictive State rules.

*Travel for federal award including 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 EISD in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with EISD's established travel policy. 2 CFR §200.475.

*Dependent Care Costs.* Temporary dependent care costs (as dependent is defined in 26 U.S.C 152) above and beyond regular dependent care that directly results from travel to conferences is allowable provided that: (1) the costs are a direct result of the individual's travel for the federal award; (2) the costs are consistent with the LEA's documented travel policy for all LEA travel; and (3) are only temporary during the travel period. Travel costs for dependents are unallowable, except for travel of duration of six months or more with prior approval of the federal awarding agency. 2 CFR §200.475. EISD does not fund dependent care costs.

*Commercial air travel.* Airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would: (1) require circuitous routing; (2) require travel during unreasonable hours; (3) excessively prolong travel; (4) result in additional costs that would offset the transportation savings; or (5) offer accommodations not reasonably adequate for the traveler's medical needs. The LEA must justify and document these conditions on a case-by-case basis in



order for the use of first-class or business-class airfare to be allowable in such cases 2 CFR §200.475 and in certain circumstances must be approved by the Superintendent.

***Texas Travel Reimbursement Guidelines:***

Mileage, lodging, and meal reimbursement rates published by the Texas Comptroller of Public Accounts apply to all grants funded by TEA for individuals on travel status.

***Designated Headquarters definition:***

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/gen/def/index.php>

The area within the boundaries of the city in which the employee's place of employment is located. If an employee's place of employment is located within an unincorporated area, then the area within a five-mile radius of the place of employment is the employee's designated headquarters. If an incorporated area is completely surrounded by the incorporated municipality in which an employee's place of employment is located, then the employee's designated headquarters includes the surrounded municipality or area.

***Duty Point definition:***

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/gen/def/index.php>

The destination, other than a place of employment, to which the LEA employee travels to conduct official LEA business. If the destination is outside the employee's designated headquarters, then the duty point is either the incorporated municipality in which the destination is located or the unincorporated area within a five-mile radius of the destination.

***Gratuity definition:***

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/gen/def/index.php>

Something given voluntarily or beyond obligation, usually in response to or in anticipation of a service.

***Incidental Expense definition:***

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/gen/def/index.php>

An expense incurred while traveling on official LEA business. The term includes a mandatory insurance or service charge and an applicable tax, except a tax based on the cost of a meal. The term does not include a meal, lodging or transportation expense, a personal expense, an expense

that an individual would incur regardless of whether the individual were traveling on official LEA business, a tip or a gratuity.

*Transportation:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/index.php>

An LEA employee is entitled to be reimbursed for transportation charges incurred while conducting district business. The employee should select the most cost effective method of transportation available.

*Mileage in personal vehicle:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/personal.php>

LEA employees are entitled to be reimbursed for mileage incurred to conduct district business. The reimbursement may not exceed the product of the actual number of miles traveled for business and the maximum mileage reimbursement rate established by the Texas Comptroller of Public Accounts, or the rate established by the district, if lower than the state rate.

Mileage reimbursement rates are subject to change, and must not exceed rates published by the Texas Comptroller of Public Accounts.

The number of reimbursable miles may not exceed the number of miles of the most cost-effective reasonably safe route between two duty points. Travelers are required to select the shortest and most economical route but may justify selection of another route if it was chosen for safety reasons and specific justification of the selection is given. In determining the most cost-effective reasonably safe route, the LEA may consider the route that provides the shortest distance, the quickest drive time or the safest road conditions. Specific justification of the selection should be submitted by the employee if the shortest route is not chosen.

Travelers are required to calculate mileage by one of the following two methods:

- Employee's vehicle odometer reading (supporting documentation must include a point-to-point mileage itemization); or
- Electronic mapping source: [www.mapquest.com](http://www.mapquest.com) If this method is chosen, the name of the mapping service used must be documented and the traveler must print out the driving directions provided by the site and attach them to the travel voucher.

An LEA will not reimburse an employee for mileage between a residence and an airport or between their residence and the district.

Reimbursement expenses for travel by persons with disabilities will conform to Texas Government Code, Section 660.143(a).

<http://www.statutes.legis.state.tx.us/Docs/GV/htm/GV.660.htm#660.143>

*Four-per-car rule:*

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/trans/fourper.php>

When employees travel on the same dates with the same itinerary, they must coordinate travel. When four or fewer employees travel on the same itinerary, only one may be reimbursed for mileage. When more than four employees travel on the same itinerary, only one out of every four may be reimbursed for mileage.

*Rental vehicles:*

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/trans/rental.php>

LEA employees are entitled to reimbursement for the cost of renting a vehicle to conduct state business. The reimbursement includes all applicable taxes and mandatory charges. It also may include a charge for a collision damage waiver or a loss damage waiver if not already included in the contracted rate for the rental. A charge for an additional driver will not be reimbursed. A charge for a liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance is not reimbursable; as well as non-reimbursement of fuel charged by rental company.

When at least two LEA employees share a rental vehicle, each employee is entitled to be reimbursed for his or her share of the rental cost. EISD only reimburses for one driver.

For an employee to be reimbursed for a rental expense, the employee must provide proof that the expense was incurred. A complete receipt issued by the rental company serves this purpose. The receipt must include the following: (1) The name of the rental company, and (2) The name of the employee renting the vehicle, and (3) The starting and ending dates of the rental, and (4) An itemization of expenses incurred, and (5) Proof of payment. If a receipt does not include all of the five items listed above, the rental contract may also be included to provide that information.

A receipt that has been altered by any person other than the entity issuing the receipt is unacceptable. A receipt to which additional information has been added is considered unaltered if the information does not conflict with the original information on the receipt.

*Commercial air transportation:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/commair/index.php>

An EISD employee is entitled to be reimbursed for the actual cost of commercial air transportation incurred to conduct district business. The reimbursement may not exceed the cost of the lowest available airfare between the employee's designated headquarters and the employee's duty point.

To be reimbursed, the employee must provide proof that the expense was incurred. A complete passenger receipt issued by a commercial airline company or an itinerary issued by the company or a travel agency serves this purpose. The receipt or itinerary must include the following: (1) The name of the employee and airline, and (2) The ticket number, and (3) The class of transportation, and (4) The travel dates, and (5) The amount of the airfare, and (6) The origin and destination of each flight, and (7) Proof of payment.

A passenger receipt or itinerary that has been altered by any person other than the entity issuing the receipt or the itinerary is unacceptable. A receipt or itinerary to which additional information has been added is considered unaltered if the information does not conflict with the original information on the receipt.

*Baggage Fees:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/commair/excessbags.php>

Baggage charges that are related to district business are reimbursable. Two checked bags are allowed reimbursement for business travel. Charges for excessive baggage may be reimbursed as long as it is related to EISD business (e.g. EISD-owned equipment). EISD will ensure the reasonableness of the reimbursement and number of bags necessary.

*Private aircraft:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/privair.php>

An LEA employee is not entitled to be reimbursed for the employee's use of an aircraft owned or leased by the employee.

*Mass transit, taxi or limousine:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/mass.php>

An LEA employee is entitled to be reimbursed for the actual cost of transportation by bus, subway, or other mode of mass transit or taxi if incurred to conduct LEA business. The cost is only reimbursable if provided by a commercial transportation company.

An LEA employee is entitled to be reimbursed for the actual cost of transportation by limousine only if it was the least costly transportation available considering all relevant circumstances.

If a taxi or limousine is shared by two or more LEA employees, then only the employee who paid for the transportation may be reimbursed for that expense. The other employees may be reimbursed only for charges imposed on an individual-by-individual basis.

EISD does require a receipt for a reimbursement of travel by bus, subway, other mode of mass transit, taxi or limousine. The supporting documentation must itemize the date and the fare charged for each trip.

*Direct payment of transportation expenses:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/direct.php>

LEA's may directly pay a commercial transportation company, a credit card issuer, or a travel agency for the expense of transporting district employees. EISD may directly pay a commercial transportation company, a credit card issuer, or a travel agency *in advance* of the employee's travel if the company offers lower rates for the transportation. However, an appropriation for the current fiscal year may not be used to pay for transportation that will occur during the next fiscal year.

The amount of LEA's direct payment of a transportation expense may not exceed the amount that would have been reimbursed to the employee for that expense.

*Parking:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/parking.php>

An LEA employee is entitled to be reimbursed for a parking expense incurred while traveling on LEA business in a personally owned or leased vehicle, rental vehicle, or LEA-owned or leased vehicle. EISD will not reimburse the employee for parking paid if none of the mileage or rental cost is reimbursable.

*Tolls:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/trans/tolls.php>

An EISD employee is entitled to be reimbursed for tolls paid when the employee travels in a personally owned or leased vehicle, rental vehicle, or district-owned or leased vehicle. EISD will not be reimbursed for tolls paid if none of the mileage or rental cost is reimbursable.

*Non-Overnight Travel:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/nonover/index.php>

EISD only reimburses for overnight travel expenses.

*Overnight Travel:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/over/index.php>

An LEA employee is entitled to be reimbursed for lodging, meal and incidental expense incurred while conducting district business at a duty point outside of his or her designated headquarters, according to the specifics outlined in this travel section.

*In-State Travel:*

The rates prescribed in the Meals and Lodging section of this manual are used for reimbursement of in-state meal and lodging expenditures.

*Out-of-State Travel:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/over/out.php>

The LEA may only pay for business-related travel expenses incurred outside of Texas if the travel was approved in advance in accordance with local policy. If approved in advance, an employee who travels within or outside the continental United States shall be reimbursed for the actual cost of lodging and meals. **However, the reimbursement out of grant funds may not exceed the maximum meals and lodging rates based on federal travel regulations that are issued by the Texas Comptroller of Public Accounts (refer to the Meals and Lodging section of this manual).** If local policy reimburses at a *greater* amount, you must pay the difference from local or state funds (not from grant funds).

Out-of-state travel with federal grants funds is not allowable without prior approval from TEA.

Travel to U.S. possessions, Alaska, Hawaii, Canada or Mexico: An LEA employee is entitled to be reimbursed for actual lodging and meal expenses incurred while conducting LEA business at a duty point in a U.S. possession, Alaska, Hawaii, Canada or Mexico.

*Foreign travel:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/over/foreign/index.php>

If local policy allows foreign travel, the employee is entitled to be reimbursed for actual lodging and meal expenses incurred while conducting LEA business at a duty point in a foreign country other than Canada or Mexico. Prior approval by the LEA's chief administrator or designee is required. Prior approval by the LEA's chief administrator is not required to Canada or Mexico. EISD allows foreign travel for its employee for exceptional circumstances.

*Meals and Lodging:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/index.php>

<https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/reimburse.php>

Meal and lodging rates differ depending on whether the travel is in-state or out-of-state. State travel expense reimbursement is not a per diem. An employee must claim the actual expenses incurred for meals and lodging not to exceed the maximum allowable rates. The maximum rate should not be claimed unless the actual expenditures equal or exceed the maximum allowable rate.

The following maximum meal and lodging reimbursement rates apply to in-state and out-of-state travel.

- If lodging costs exceed the maximum recovery rate specified in State law, then the difference must be paid from state or local funds, i.e., not from grant funds.
- ***Travel allowances***, in which the traveler receives a flat per diem for lodging and/or meals, regardless of the amount actually expended, are not allowable per State law. (State law is more restrictive than federal law.)

EISD must use the federal rates provided by the General Services Administration (GSA) for both in-state and out-of-state travel within the contiguous United States. Refer to the GSA's Domestic Maximum Per Diem Rates accessed at:

<http://www.gsa.gov/portal/content/104877>

If the city is not listed, but the county is listed, use the rate of the county.

For areas not listed (city or county), use the rates listed on the Travel Reimbursement Rates document accessed at: <https://fmx.cpa.state.tx.us/fm/travel/travelrates.php>

Federal travel regulations are typically updated on October 1 of each year; however, changes may be made any time during the year. It is possible for two sets of rates to apply to a single trip. If employees are traveling when the rates change, they must use the rates in effect on each specific day of travel.

Because the reimbursement rates can change, EISD requires that the GSA rate documentation be scanned and submit the printout with the travel reimbursement settlement as a supporting document.

*Meals:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/meals/index.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/meals/reimburse.php>

An LEA employee may be reimbursed for a meal expense incurred on a day that the employee conducts district business outside of his or her designated headquarters. In EISD the meal expense is only reimbursable if the employee is outside of his or her designated headquarters for at least six consecutive hours. **EISD only reimburses meal expenses for overnight travel.**

Meal expenses incurred while traveling to a duty point the day before district business begins and traveling from a duty point the day after district business ends are reimbursable. Meal expenses incurred more than one day before or after the LEA business begins or ends are not reimbursable unless the expenses are incurred to qualify for discount airfare or travel to or from the duty point reasonably requires more than one day.

An EISD employee may only be reimbursed for his or her actual meal expense not to exceed the maximum meal reimbursement rate for that location. The State travel expense reimbursement is not a per diem. The maximum should not be claimed unless the actual expenditures equal or exceed the maximum allowable rate. (State law is more restrictive than federal law.)

*Meal receipts:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/meals/receipts.php>

Meal receipts are not required by law. However, district may establish an internal policy that employees must submit receipts for meals as a condition for reimbursement. If the district does



not require meal receipts, the employee must certify that the reimbursement amount being requested is the actual meal expense not to exceed the maximum meal reimbursement rate for that location, and does not include alcoholic beverages or tips.

EISD does not require meal receipts for reimbursement, however, when the travel settlement form is submitted employees must certify the amount spent on meals.

*Direct payment of meal expenses:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/meals/direct.php>

If the LEA directly pays a commercial lodging establishment, a credit card issuer, or a travel agency for lodging expenses incurred by LEA's employee, LEA may also directly pay meal expenses incurred by the employee at that lodging establishment.

EISD does not directly pay for reimbursement to the lodging establishment.

*Prohibited meal expenses:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/meals/prohibited.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/docreg/meals/within.php>

LEA employees may not be reimbursed for a meal expense incurred within the employee's designated headquarters unless it is mandatory and connected with training, a seminar or a conference. Justification documentation is required. Supporting documentation must include a determination by the sponsor of the training, seminar or conference that the meal was mandatory and connected with the training, seminar or conference.

LEA employees may not be reimbursed for a meal expense incurred while not conducting district business. District business does not include the breakdown of a personally owned vehicle or any occurrence not connected with an LEA employee's official duties.

Tips or gratuities paid in conjunction with meal expenses are generally not reimbursable. (State rules are more restrictive than federal rules.) A "mandatory" service charge may only be reimbursed if the service charge is imposed by an establishment and cannot be refused by the customer.

EISD employees may not be reimbursed for the purchase of an alcoholic beverage.

*Non-Overnight Meals:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/nonover/index.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/docreg/meals/nonover.php>

EISD does not reimburse employees for non-overnight meal expenses.

*Reducing meal reimbursement rate to increase lodging rate:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttrave/meallodg/lodging/redmeal.php>

EISD does not allow reducing meal reimbursement rate to increase lodging rate.

*Lodging:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/index.php>

An LEA employee is entitled to be reimbursed for lodging expenses incurred on a day that the employee conducts LEA business outside of his or her designated headquarters. The lodging expense may only be reimbursed if it is incurred at a commercial lodging established. The employee may only be reimbursed for his or her actual lodging expense not to exceed the maximum lodging reimbursement rate (prescribed in the Meals and Lodging section of this manual).

Lodging expenses incurred the night before LEA business begins and the night after district business ends are reimbursable. Lodging expensed incurred more than one night before or after the LEA business begins or ends are not reimbursable unless the expenses are incurred to qualify for discount airfare or if travel to or from the duty point reasonably requires more than one day.

*Lodging Reimbursements:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/reimburse.php>

An LEA employee may only be reimbursed for his or her actual lodging expense, not to exceed the maximum lodging reimbursement rate for that location. LEA's must use the federal rates provided by the General Services Administration (GSA) for both in-state and out-of-state travel within the contiguous United States.

Please refer to the rates prescribed in the Meals and Lodging section of this manual.

### *Contract hotels*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/contract.php>

The LEA must use contract travel services whenever those services provide the most efficient travel resulting in the total lowest cost.

### *Hotel Occupancy Taxes:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/hotelocc/index.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/hotelocc/educational.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/hotelocc/outside.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/hotelocc/maximum.php>

LEAs are usually exempt from Texas state sales tax on lodging but are not exempt from any city taxes or other taxes imposed for lodging. An employee of an agency that qualifies as an educational organization is exempt from paying the state hotel occupancy tax. The employee is not exempt from paying the county, municipal or other required hotel occupancy tax.

Employees may be reimbursed for applicable taxes, but may not be reimbursed for Texas state sales tax if the traveler fails to present the Texas Hotel Occupancy Tax Exemption Certificate to the hotel. It is the responsibility of the employee to present the exemption form to the hotel to claim exemption from the state tax for district-related business travel. An employee must be reimbursed for a hotel occupancy or similar tax from which the employee is legally exempt, but only if the employee properly claims the exemption and the commercial lodging establishment refused to honor it.

Copies of the Texas Hotel Occupancy Tax Exemption Certificate may be obtained from the business office.

An LEA employee traveling outside Texas is entitled to be reimbursed for his or her required payment of hotel occupancy or similar taxes. However, an LEA employee traveling outside Texas may not be reimbursed for a hotel occupancy or similar tax that applicable law allows to be rebated or refunded to the employee if the district requires the employee to claim the rebate or refund.

For both in-state and out-of-state travel, the hotel taxes are considered an incidental expense and not as a lodging expense for the purpose of the maximum reimbursement rate for lodging expenses.

When an LEA employee is entitled to be reimbursed for payment of a hotel occupancy or similar tax and the lodging amount incurred exceeds the maximum allowable lodging rate, the following calculation methods for the tax reimbursement must be used:

If the tax is calculated as a percentage of the lodging rate, then the amount of the reimbursement is equal to the percentage multiplied by the maximum that may be reimbursed to the employee for lodging expenses. For a detailed explanation of this rule, refer to the examples located at: <https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/hotelocc/maximum.php>

*Cancellation Charges:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/cancel.php>

The LEA may reimburse an employee for a cancellation charge if the charge is incurred: (1) for a reason related to district business, or (2) for a reason related to district business that could not be conducted because of a natural disaster, or (3) because an employee was unable to use transportation that was paid in advance to obtain a cost savings because that employee was ill or had a personal emergency.

In EISD, failure to attend travel after it has been approved shall result in the following: Prepayment advances shall be reimbursed to the district and subsequent travel requests shall be paid directly by the traveler.

*Direct payment of lodging expenses:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/direct.php>

The LEA may directly pay a commercial lodging establishment, a credit card issuer or a travel agency for lodging expenses incurred by LEA employees. The amount of the district's direct payment of a lodging expense may not exceed the amount that would have been reimbursed to an LEA employee for that expense. Applicable hotel occupancy taxes may be included in the direct payment.

*Lodging receipt requirements:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/receipt.php>

For an LEA employee to be reimbursed for a lodging expense, the employee must provide proof that the lodging expense was incurred. This normally takes the form of a lodging receipt.

A lodging receipt issued by a commercial lodging establishment, a travel agency or a broker is acceptable and must include the following: (1) The name and address of the commercial lodging establishment, and (2) The name of the employee, and (3) The single room rate, and (4) A daily itemization of the lodging charges, and (5) Proof of payment.

A receipt that has been altered by any person other than the entity issuing the receipt is unacceptable. A receipt to which additional information has been added is considered unaltered if the information does not conflict with the original information on the receipt. The paper version of a receipt delivered through the Internet or electronic mail by a commercial lodging establishment, travel agency or broker is considered original.

If the lodging receipt is unavailable, the supporting documentation must include the cancelled check or credit card slip used to pay the lodging expense, the credit card billing on which the lodging charges appear or a copy of the receipt, check, slip or billing.

*Requesting a higher maximum lodging reimbursement rate:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/reqhigher.php>

The head of the LEA or designee may determine that local conditions necessitate an increase in the lodging rate for a particular location for both in-state and out-of-state travel. This determination must be documented internally by the LEA and made available upon request during post-payment audit.

An EISD supervisor must approve the increased lodging rate.

A sample request form may be accessed at:

[https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/Sample\\_Max\\_Lodging\\_Form.pdf](https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/Sample_Max_Lodging_Form.pdf)

A sample calculation table may be accessed at:

[https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/Sample\\_Calculation\\_Table.pdf](https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/Sample_Calculation_Table.pdf)

*Sharing Lodging:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/sharing.php>

LEA employees are not required to share lodging, but if they voluntarily choose to share lodging, the following rules apply:

When at least two LEA employees share lodging, the district reimburses each employee for his or her share of the lodging expense. For each traveler, the reimbursement may not exceed the maximum lodging reimbursement rate. When only one of the individuals sharing lodging is an EISD employee, the employee may only be reimbursed the room rate for a single occupancy or the applicable maximum lodging reimbursement rate, whichever amount is less.

Each employee must submit a travel settlement to receive reimbursement. EISD issues checks directly to the hotel if an employee pays hotel directly the reimbursement will be made to the employee.

Example of two district employees sharing lodging: Carol and Jennifer are employed by the same district and are planning an out-of-state business trip. The maximum lodging rate for the area where they will be staying is \$90. The women would prefer to stay at a specific hotel that is most convenient to the location of their business meeting. The only problem is that the room rate for this hotel is \$140. Carol and Jennifer decide to share a room so they can stay in the hotel of their choice. The women are charged the \$140 per night, but since each woman would be allowed up to \$90 per night if booked separately, the lodging cost is reimbursable. Carol and Jennifer may each claim their share of the lodging expense, which is \$70 per night.

*Lodging Reimbursements:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/reimburse.php>

An LEA employee may only be reimbursed for his or her actual lodging expense, not to exceed the maximum lodging reimbursement rate for that location. LEAs must use the federal rates provided by the General Services Administration (GSA) for both in-state and out-of-state travel within the contiguous United States.

Please refer to the rates prescribed in the Meals and Lodging section of this manual.

Under certain circumstances, the maximum lodging rate may be increased.

*Inability to obtain reasonable lodging within the duty point:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/meallodg/lodging/inability.php>

An LEA employee may be reimbursed for lodging and meals obtained outside the duty point if he or she was unable to obtain reasonable lodging within the duty point. The lodging expense

reimbursement may not exceed the maximum lodging reimbursement rate for the location where the lodging is obtained.

In this situation, the meal expense reimbursement may not exceed the greater of: (1) the maximum meal reimbursement rate for LEA's employee's duty point; or (2) the maximum meal reimbursement rate for the location where the lodging is obtained.

*Packaged travel arrangements:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/packaged.php>

If an LEA or LEA employee purchases a package of at least two travel arrangements (i.e., meals, lodging, transportation, incidental expenses, registration fees), each type is reimbursable only to the extent it would have been reimbursable had it not been included in the package. The travel settlement form must separately state the cost of each type of travel arrangement.

Example: Joe, district employee planning a business trip out-of-town, finds a great deal for a packaged trip online. The package deal includes airfare for \$200, rental car for \$30 per day and lodging for \$90 per day. If Joe were to book the airfare separately, it would have cost \$400. Reimbursement of each cost is limited to what would have been reimbursable if it had not been included in the package. For example, the applicable lodging rate for the area is only \$85, so the additional \$5 spent on lodging is not reimbursable. When Joe submits his travel settlement for reimbursement, he will need to include documentation that states separately each type of travel cost combined in the package.

*Lost or stolen tickets or similar items:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/lost.php>

An LEA employee may be reimbursed for a ticket or similar item that has been lost or stolen only if the LEA determines that the loss or theft occurred despite the employee's exercise of reasonable care to safeguard the item.

If an LEA employee is reimbursed for a ticket or similar item, and the item is subsequently lost or stolen because of their failure to exercise reasonable care to safeguard it, the employee is liable to the district for its value.

*Training seminars conducted by an LEA for its employees:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/training.php>

To reduce travel expenditures, LEA must use interactive television, video conference technology and telephone conferences to the greatest extent possible. An LEA employee may not be reimbursed for a travel expense associated with a training seminar conducted by his or her LEA for its employees, unless the district's chief administrator or designee certifies that EISD: (1) does not possess interactive television or video conference facilities at the designated headquarters of the employees attending the seminar; and (2) cannot purchase or lease those facilities at a cost less than the total travel expenses associated with the seminar; and (3) does not have access to another agency's facilities at the same location.

*Discounts and travel expenses at no cost:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/disc/index.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/disc/incurred.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/disc/discounts.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/disc/disair.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/disc/freqlodg.php>

Discounts on travel expenses:

An LEA employee may not be reimbursed for a travel expense unless the employee has incurred the expense. Therefore, an LEA employee may not be reimbursed for the value or cost of a discount on a travel expense unless the employee paid money to obtain the discount. If the employee receives a discount as a benefit of making unrelated purchases or conducting unrelated business with the provider of the discount, the discount is considered to be provided free to the employee.

If an employee paid money to obtain a discount, the employee may be reimbursed the lesser of: (1) the cost of obtaining the discount; and (2) the amount of the discount; and (3) the maximum that may be reimbursed to a state employee for the type of travel expense incurred.

Example: Rosie is a district employee who uses her personal credit card for most of her monthly purchases because her credit card company offers a bonus structure for use of the card. Rosie is able to trade in "points" that she earns from her credit card purchases for air miles. Rosie decides to use her air miles for district-related business trip, and therefore she does not incur any out-of-pocket costs for the airfare. She would like to claim what the ticket would have cost her on a travel settlement. Rosie is not able to do so because she has not incurred an airfare expense for reimbursement purposes.



Expenses must actually be incurred to be eligible for reimbursement:

An LEA employee may not be reimbursed for a travel expense unless the employee has incurred the expense. For example, an employee who receives free transportation or lodging in exchange for mileage, points or other non-monetary credits has not incurred an expense for reimbursement purposes.

Expenses incurred while qualifying for discount airfare:

An LEA employee may be reimbursed for travel expenses incurred while staying extra days at a duty point to qualify for discount airfare if: (1) the amount of the reimbursement plus the amount of the discount airfare is less than the contract airfare or average coach airfare that would be available had the employee not stayed extra days at the duty point; and (2) the expenses are the same type of expenses incurred during the other days at the duty point; and (3) the employing LEA determines that the employee's absence for the extra days is not detrimental.

EISD does not allow reimbursement for travel expenses incurred while staying extra days.

Discounts for frequent use of a commercial lodging establishment: A 1984 opinion issued by the State Ethics Advisory Commission limits the use of travel discounts or bonuses earned from travel paid with public funds. Such a discount or bonus can only be used for a private purpose if it cannot be used for a public purpose. Each LEA must determine whether a discount or bonus can be used for a public purpose.

An LEA employee must not misuse government property or other things of value belonging to the agency that come into the employee's by virtue of the employee's office or employment. However, a discount or award given for travel, such as frequent flyer miles, rental car or hotel discounts or food coupons, are not things of value belonging to the government for purposes of this section. This is due to the administrative difficulty and cost involved in recapturing the discount or award for a governmental entity.

*Exceptions:*

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/except/index.php>

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/except/unrelated/index.php>

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/except/unrelated/medicare.php>

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/except/unrelated/funerals.php>

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/except/unrelated/disaster.php>

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/except/unrelated/leave.php>

<https://fmxcpa.state.tx.us/fmx/travel/texttravel/except/leave.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/except/unrelated/illness.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/except/weekend.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/except/otheragy.php>

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/except/multiple.php>

Generally, in order for a travel expense to be reimbursable, it must be related to LEA business. However, there are certain circumstances that allow for reimbursement of expenses not related to district business.

A travel expense not related to LEA business is not reimbursable unless it is included in the exceptions in this section:

EISD does not reimburse for the following travel expenses incurred:

- Medical care for traveling LEA employees
- Attending funerals; Natural disaster or other occurrence
- Travel expenses incurred while on leave
- Travel to a duty point or designated headquarters while on personal or compensatory leave
- Return to a designated headquarters while on personal or compensatory leave
- Travel expenses incurred while returning to a designated headquarters because of illness or a personal emergency
- Spending the weekend away from a designated headquarters
- Reimbursement of travel expenses of another LEA's employee
- Multiple reimbursements of a travel expense prohibited
- Death of an LEA employee

*Death of an LEA employee:*

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/misc/death.php>

If an LEA employee dies while conducting district business at a duty point outside his or her designated headquarters, EISD may pay the expense of preparing and transporting the employee's remains and personal property to the employee's designated headquarters or another location designated by the executor or administrator of the employee's estate. If transport is to a location other than the designated headquarters, then the amount of the district's payment may not exceed the amount that would have been paid for transport to the headquarters.

LEA may reimburse the employee's estate for appropriate lodging and transportation expenses incurred by the employee at the duty point.

#### Student Travel:

All student travel requires prior approval and must be specifically allowable by the grant program and approved by TEA. Student trips may be held during the school day or overnight.

As per Board Policy FMG (Local) the Board shall permit students to take school sponsored overnight trips. Approval for the trip shall be from the superintendent.

It is the responsibility of the sponsor/teacher that organized the student travel to assure compliance with these procedures. Funding verification and approval at the campus must be made prior to trip arrangements for all expenses, such as ground transportation (school bus or charter bus), meals, lodging, substitutes, and airfare if applicable. TEA approval of the Justification of Specific Expenditure: Educational Field Trip form is required prior to a grant funded field trip.

Student travel requests must also be submitted through Laserfiche before submitting requisition through the online requisition system (TxEIS). General information such as those listed must be included on your online requisition:

- Name of your principal
- Date of the field trip
- Reason or purpose of the field trip
- Follow-up activity
- Substitute if required
- Campus Improvement Plan strategy

Advance monies must be made payable to the designated sponsor. Student meal advances should not exceed \$8 per meal. Itemized receipts are required to be reimbursed for all student meals.

When student travel requires overnight lodging the maximum rate allowable is the GSA. An accurate list of student travelers must be scanned into Laserfiche. The student list is required to include student ID, name of parent/guardian and contact number.

Employees traveling as student chaperones will follow the employee travel guidelines.

**Travel Documentation:**

Travel costs must be properly documented to be reimbursable. The employee must document travel costs with a travel settlement. Auditable documentation must include the following at a minimum:

- Name of the individual claiming travel reimbursement
- Destination and purpose of the trip, including how it was necessary to accomplish the objectives of the grant project
- Dates of travel
- Actual mileage (not to exceed reimbursement at the maximum allowable rate)
- Actual amount expended on lodging per day, with a receipt attached (may not exceed the maximum allowable)
- Actual amount expended on meals per day (may not exceed the maximum allowable; tips and gratuities and alcohol are not reimbursable)
- Actual amount expended on public transportation, such as taxis and shuttles
- Actual amount expended on a rental car, with a receipt attached and justification for why a rental car was necessary and how it was more cost effective than alternate transportation; receipts for any gasoline purchased for the rental car must be attached (mileage is not reimbursed for a rental car – only the cost of gasoline is reimbursed)
- Actual amount expended on incidentals, such as hotel taxes (Texas state sales tax are not reimbursable), copying of materials, and other costs associated with the travel
- Total amount reimbursed to the employee

Reimbursement of travel expenditures require original itemized receipts. A credit card charge slip is not considered an itemized receipt. If the employee cannot produce original itemized receipts, contacted the accounting department for exceptions that are allowed.

Travel costs that are not supported by proper documentation as described above are not allowable to be charged to TEA grants and are subject to disallowance by state and federal auditors and monitors.

Access meal and lodging reimbursement information and rates through the Texas State Comptroller's website at:

<https://fm.xcpa.state.tx.us/fmx/travel/index.php>

Travel Reimbursement Rates are located at:

<https://fm.xcpa.state.tx.us/fm/travel/travelrates.php>

Domestic Maximum Per Diem Rates are located at:

<http://www.gsa.gov/portal/content/104877>

State travel laws and rules are located at:

<https://fmx.cpa.state.tx.us/fmx/travel/texttravel/index.php>

### **Travel Requests and Approval Process:**

The immediate administrative supervisor authorizes all travel related to their respective campus/department. Additionally, the appropriate grant administrator must approve travel paid from grant funds to ensure the cost is allowable under the federal grant program, and the superintendent or designee must approve out of state travel. Out-of-state travel with federal funds is not allowable without prior approval from TEA.

Local travel is considered to be within the Bexar County, unless the grant program requires overnight stays. Overnight stays are not approved unless it is a grant requirement.

Travel requests must be submitted and approved in Laserfiche prior to the submission of requisitions. Requisitions for travel-related expenses must be approved and issued as purchase orders prior to travel. Purchase orders must include the date of travel. Each trip must be separately documented.

Federal funds may be **advanced** based on estimated expenditures but should not be committed until the date of travel. Travel allowances are **not** allowable from federal funds. Travel advances should be listed as "Pre-pay Advance" in the TxEIS system. The accounting department is responsible for the disbursement of funds for travel reimbursement.

**Registration:** Registration fees must be paid on site. Early bird or any other form of pre-paid registration is not allowable from federal funds. If travelers wish to take advantage of the discounts and convenience of pre-paid registrations, local funds should be used and reclassified to the federal grant after the travel takes place.

**Hotels:** Each traveler reserves their own hotel room. The traveler is expected to use prudence to ensure that they find the price that is the most reasonable. When booking travel, consider the distance to the business destination, airport, restaurants, etc., in choosing a hotel site. Standard room accommodation will be the maximum reimbursable. Travelers must reimburse EISD for any costs related to an upgrade in room accommodation. The employee is responsible for notifying the hotel in the event of travel plan changes.

**Transportation:** When driving, employees must use a district vehicle for business travel except under unusual circumstances approved by the employee's supervisor. EISD assumes no responsibility for personal autos used for company business. When use of personal vehicle is approved, mileage will be reimbursed at the state approved rate.

The following expenses in the operation of rental cars are not reimbursable: refueling charges for not returning the rental car with a full tank of gas (unless sufficient reason for not refueling can be given); pre-paid fuel charges; parking or traffic violation tickets. Rental cars are for business use only and should not be used for personal use. The employee will be responsible for any insurance coverage and or any damage to the vehicle.

Airline reservations should be made through National Travel. The requisition number assigned by the TxEIS system should be provided as a reference to secure the quote. Once the purchase order is approved, it must be submitted to the vendor. If an employee books an airfare that is not the fare recommended by the travel agent, the employee may be responsible for the difference between the recommended fare and the accepted fare unless prior approval by the supervisor is received due to reasonable accommodations.

**Other Travel Expenses:** Movies and incidentals do not meet the IRS interpretation of travel expenditures and are not allowable at any time. The traveler must review his or her invoice and settle charges with the hotel with his or her personal credit card for room service, movies, personal phone calls, etc., prior to check out. Business-related fax charges are reimbursable. Business-related Internet connection fees are reimbursable with approval by the supervisor. The cost of personal cellular phone usage is not reimbursable except in extreme emergency. A supervisor must approve these charges.

When travelers make unapproved modifications to travel arrangements that result in additional charges, those additional charges may not be reimbursable and may be the responsibility of the traveler unless authorized by the supervisor.

**Combined Business and Personal Travel:** If an employee combines business with personal travel, the portion of expense constituting the employee's own reimbursable business expense must be separated and reported as such. The business-related expense may not exceed the amount of reimbursable expense which would have been incurred had the trip been made strictly for business purposes. When a personal auto rather than air travel is used due to personal reasons, mileage reimbursement may not exceed the economy class airfare for that destination and may not exceed mileage actually incurred. The cost of meals, lodging, and incidental expenditures in

route that exceed the costs that would have been incurred if traveling by air are not reimbursable since they would have been avoided had transportation been by air instead of auto.

Payments for expenses incurred by spouses are considered illegal gifts of public funds unless the spouse is representing EISD in an official capacity. Under no circumstances will EISD reimburse for expenses that were incurred for individuals not representing the district for business purposes.

**Travel Settlement:** A travel settlement form should be submitted in Laserfiche within 10 days of returning from district travel in order to ensure all payments are reconciled with actual, allowable expenditures.

**d) Program-Specific Fiscal Compliance:**

*IDEA-B:*

**Maintenance of Effort:**

The executive business officer and the special education director will monitor compliance with Maintenance of Effort (MOE) on a regular basis, but at least semi-annually. Necessary adjustments will be made prior to the end of the fiscal year to ensure compliance. MOE analysis required for the Eligibility Standard to be reported in the BS6016 Fiscal Compliance schedule of the Special Education Consolidated Grant application will be performed prior to the submittal deadline for the new grant year's initial application. Documentation of the calculations for the Compliance Standard and the Eligibility Standard will be maintained in the special education department.

The LEA participates in the SHARS (School Health and Related Services) reimbursement program. The LEA uses the SHARS revenue for subsequent special education expenditures. The executive business officer is responsible for tracking the expenditures.

The accounting department is responsible for submitting the SHARS Reimbursement Report to TEA annually. All LEAs that receive IDEA-B funds, regardless of whether the LEA participates in the SHARS program, are required to submit the report to TEA. Member districts of a special education shared services arrangement (SSA), whose fiscal agent receives IDEA-B funds on their behalf, are also required to submit the report.

The special education department will determine if the EISD qualifies for the Voluntary Reduction option for MOE and will report it on the BS6016 Fiscal Compliance schedule of the Special Education Consolidated Grant application. The analysis will be performed prior to the submittal deadline for the new grant year's initial application and performed again when the IDEA-B

maximum entitlements are released by TEA. Documentation of the calculation will be maintained in the special education department.

If the LEA chooses to exercise the option of Voluntary Reduction, the executive business officer will ensure compliance with the eligibility criteria. The special education director will track the “freed up” funds by using a sub object to ensure these funds are spent on ESEA activities. Documentation of the tracking of expenditures of the “freed up” funds on ESEA activities will be maintained special education department.

#### Excess Cost:

The special education director will perform the Excess Cost calculation twice a year. An initial, estimated calculation will be performed prior to the submittal deadline for the new grant year’s initial Special Education Consolidated grant application. A final calculation will be performed with prior year actual, audited data when the data becomes available. Documentation of the calculation and supporting documentation will be maintained special education department.

#### Proportionate Share for Parentally-Placed Private School Children with Disabilities [N/A for Charter Schools]:

The special education director will monitor compliance with the federal requirement to provide proportionate share services to parentally-placed private school children with disabilities for the IDEA-B program. The proportionate share requirement is not applicable to charter schools or to any ISD that does not have private schools (including home-schooled children) in their jurisdiction. The special education director will compile the data required on the Private School schedule of the Special Education Consolidated grant application. The special education director will ensure all applicable parties are aware of the proportionate share amount determined during receipt of the initial IDEA-B entitlement and the revised proportionate share amount determined when TEA releases maximum entitlements. The special education director will track proportionate share expenditures by using a sub object code to ensure funds are used for the intended purpose and to monitor unused proportionate share funds carried over to the subsequent year. If the proportionate share carryover funds are not spent toward the end of the carryover year and every attempt has been made to spend the proportionate share funds on parentally-placed private school children with disabilities, the LEA may then spend the funds on public school children with disabilities. The special education director will make the necessary adjustments, if applicable. Documentation of the calculations and monitoring of funds and expenditures will be maintained special education department.



CEIS (Coordinated Early Intervening Services):

If the LEA reserves IDEA-B funds for Coordinated Early Intervening Services (CEIS), the special education department will track CEIS expenditures to ensure funds are used for the intended purpose. The special education department will be responsible for tracking CEIS activities and students served according to the federal reporting requirements for CEIS. The special education department will be responsible for compiling the required data and reporting to TEA by the agency's established deadline. Documentation of the tracking of expenditures and students served will be maintained by the special education department.

*ESEA:*

The federal/state programs director will prepare and/or submit the following:

- NCLB Maintenance of Effort
- Comparability of Services
- Equitable Services for Private school Children
- Ranking of Campuses for Multiple Attendance Area

Additionally, the federal/state programs director will ensure funds are set aside for homeless students, for students who do not attend schoolwide campuses, and for parental engagement activities.

Each campus in EISD with the exception of the Disciplinary Alternative Education Program operates as Title IA schoolwide program. Each campus principal ensures compliance with schoolwide fiscal guidelines.

## **F. Federal Cash Management Procedures**

### **1) Cash Management for Federal Funds 2 CFR §200.305**

According to 2 CFR §200.305(b), the LEA will comply with applicable methods and procedures for payments that minimize time elapsing between the transfer of funds from the U.S. Treasury or pass-through entity (such as TEA) and the disbursement by the LEA, whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. 2 CFR §200.305(b)

The LEA Reimbursement requests will be submitted via the TEA Expenditure Reporting (ER) system.

Generally, the LEA receives payment of federal funds from the Texas Education Agency (TEA) on a reimbursement basis. However, if the LEA receives an advance in federal grant funds, the LEA

will remit interest earned on the advanced payment to the federal agency in accordance with EDGAR requirements.

The accounting department monitors account drawdowns. Advance payments are not requested by the district. In the rare instance that an advance payment is needed, the accounting department will ensure that compliance with the interest requirements are followed.

The accounting department will monitor payroll payments to determine whether any portion of the payment is actually an advance rather than a reimbursement. If payroll costs are first paid out of non-federal funds and then drawn down, the payments are considered reimbursement. By definition, payroll accruals are wages, salaries, the related payroll taxes, TRS and IRS payments, and benefits that have been earned by the LEA's employees but have not yet been paid by the LEA. To be considered reimbursement, the payroll accruals are not drawn down from the Expenditure Reporting (ER) system until they are reversed and paid out as payroll expenditures. If liabilities, such as IRS and TRS payments, are drawn down at the same time the employee's paycheck amount is drawn down, but are not paid to these entities until several days later, those liability amounts are considered an advance of federal funds. If the employee's paycheck amount is drawn down on or after the date the employee is paid and the IRS, TRS, etc. liabilities are drawn down on or after the date they are submitted, then both would be considered reimbursements.

For compliance rules and procedures, the LEA refers to TEA's document, "New EDGAR Regulations Frequently Asked Questions" regarding the difference between reimbursement and advance payment for employees on a 10-month contract but paid over 12 months.

The LEA does not pay all payroll costs out of non-federal funds first.

**a) Payment Methods**

*Reimbursements:* EISD charges federal grant expenditures then seeks reimbursements.

According to TEA guidance, to be considered a reimbursement, an LEA draws down from TEA via the ER (Expenditure Reporting) system on or after the date the payment is mailed, delivered, or electronically delivered.

All reimbursements are based on actual disbursements, not on obligations.

Reimbursements of actual expenditures do not require interest calculations.

Please see page 70 for procedures on expenditure reports for federal awards.

*Advances:* EISD does not request advance payments.

### **Expenditure Reporting System (TEA's system)**

#### *General Process:*

TEA's General Provisions and Assurances that accompany every grant application funded by or through TEA contains an assurance that grantees agree to comply with expenditure reporting requirements. The LEA will submit expenditure reports in the time and manner requested by TEA.

TEA requires a standard format for reporting expenditures for grants funded through TEA. Reports are submitted electronically through the automated Expenditure Reporting (ER) system by class/object code. The LEA will submit expenditure reports periodically, such as monthly, to indicate that grant activities and expenditures are occurring as planned and there are no major delays in the project. The LEA will submit the final expenditure report for the specific program by the deadline determined by TEA and published on the Grant Opportunities page of the TEA website.

EISD uses the TxEIS to prepare the expenditure reports and drawdown requests.

The EISD accounting manager is responsible for submitting expenditure reports in the ER system.

Each report is certified by the accounting manager. The certification complies with the requirements of 2 CFR §200.415: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise."

#### *Detailed Process:*

The accounting manager is responsible for reviewing cumulative expenditures for federal grants and preparing the required expenditure reports for federal awards. The review should occur after the processing of payroll.

The accounting manager or designee will generate a General Ledger Summary report in the TxEIS for each federal grant. The actual expenditures will be totaled by class object code. The account distribution journal is used to ensure that only the 6100 object code expenditures were paid out. This will prevent drawing down more cash than has actually been expended, thereby keeping the draw down as a reimbursement.

The accounting manager will reconcile the ledgers for each federal award to confirm that only actual expenditures are requested.

The accounting manager or designee will complete the Federal Program Drawdown sheet used to track grant expenditures. Each program award is tracked on a separate Excel spreadsheet. Every draw from the ER system will be recorded by the accounting assistant. This will allow the executive business officer or designee to determine the last time a draw was made.

The accounting manager is responsible for reviewing and approving federal expenditure reports through the certification process of the ER system.

The accounting manager ensures final expenditure reports, and revised final expenditure reports, if applicable, are submitted by the deadlines established by TEA.

The accounting assistant will inform the lead accountant that a draw down has been made. The lead account records cash receipts for the district and which account code(s) to post the revenue.

Consistent with state and federal requirements, the EISD accounting department will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and documentation supporting the draw down requests and will make such documentation available for the TEA's review upon request.

## **2) Local Cash/Check Handling**

All cash and checks will be presented to the campus secretary/bookkeeper on a daily basis. No post-dated checks will be accepted. Funds must not be kept in classrooms, personal wallets or purses, or at home. No funds are to be deposited in personal bank accounts with the intent to reimburse. No cash purchases may be made from these funds; every dollar collected must be receipted and deposited to the campus secretary/bookkeeper.

The campus secretary/bookkeeper will receipt and deliver all monies to the accounting department. All monies are deposited on a weekly basis. Personal employee checks may not be cashed from monies collected at the campus or LEA level to ensure an adequate audit trail of all funds collected by the LEA.

## **3) Petty Cash**

The EISD does not authorize the use of Petty Cash.

#### **4) Check Processing**

State law requires that EISD pays all invoices within thirty (30) calendar days to avoid penalty and interest charges.

The accounts payable department ensures invoices are paid within thirty (30) days.

The EISD's checks are processed on Thursday of each week. The accounts payable department determines the date that vendors will be paid; employees should avoid making prior commitments to vendors about payment disbursements.

All payments must be pre-authorized by an approved purchase order. No checks or payments will be issued without an approved purchase order on file prior to travel or purchases.

##### *Returned Checks*

In the event that a check written to any EISD campus, club, or organization is returned unpaid by the bank, the EISD or its check return agent, EISD, will redeposit the check electronically. EISD will send those checks to the Bexar County District Attorney's office for collection. Additionally, a returned check fee of \$25 plus any and all state-authorized recovery fees and applicable sales tax will be made electronically.

Accounting personnel will attempt to recover payment on a returned check. The campus or department that accepted the bad check will be notified that the amount of the check has been deducted from their account, pending recovery of the bad check.

#### **G. Timely Obligation of Funds**

##### **When Obligations are Made**

Obligations are orders placed for property and services, contracts and sub-awards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. 34 CFR §200.71.

The following table illustrates when funds are determined to be obligated under federal regulations by the grant administrator:

<b>If the obligation is for:</b>	<b>The obligation is made:</b>
Acquisition of property	On the date which the LEA makes a binding written commitment to acquire the property

Personal services by an employee of the LEA	When the services are performed
Personal services by a contractor who is not an employee of the LEA	On the date which the LEA makes a binding written commitment to obtain the services
Public utility services	When the LEA receives the services
Travel	When the travel is taken
Rental of property	When the LEA uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E- Cost Principles.	On the first day of the project period.

34 CFR §75.707; 34 CFR §76.707.

### ***Period of Availability of Federal Funds***

All obligations must occur on or between the beginning and ending dates of the grant project. 34 CFR §76.707. This period of time is known as the period of availability. The period of availability is dictated by statute and will be indicated in the GAN/NOGA. Further, certain grants have specific requirements for carryover funds that must be adhered to.

*State-Administered Grants:* As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year. While the LEA will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. 34 CFR §76.709. For example, funds awarded on July 1, 2015 would remain available for obligation through September 30, 2017. TEA provides for the 27 month period of availability by making the funds available July 1 through September 30 of the following year and then allowing a carryover period of an additional 12 months for unused funds.

*Direct Grants:* In general, the period of availability for funds authorized under direct grants is identified in the GAN.

*For both state-administered and direct grants:* According to 2 CFR §200.343(b), regardless of the period of availability, all obligations incurred under the award must be liquidated not later than 90 days after the end of the funding period unless an extension is authorized. Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 CFR §200.343(d). Consequently, the LEA closely monitors grant spending throughout the grant cycle.

According to TEA fiscal guidelines, all encumbrances, expenditures, and obligations of program funds must occur on or after the effective date of the grant application submitted to TEA (the date the application was received or the first day of the grant availability period, whichever is later) and within the grant beginning and ending dates listed on the NOGA. Grantees may generally enter cumulative expenditures into the TEA Expenditure Reporting (ER) system up to 30 days following the ending date of the grant.

### ***Carryover***

*State-Administered Grants:* As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to “carryover” any funds left over at the end of the initial 15 month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. 34 CFR §76.709. Accordingly, the LEA may have multiple years of grant funds available under the same program at the same time.

*Direct Grants:* Grantees receiving direct grants are not covered by the 12 month Tydings period. However, under 2 CFR §200.308, direct grantees enjoy unique authority to expand the period of availability of federal funds. The LEA is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the LEA must provide written notice to the federal awarding agency at least 10 (ten) calendar days before the end of the period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

The LEA will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. 2 CFR §200.308(d)(2).

## Liquidation of Obligations

LEA must liquidate (i.e., either make the final payment because the goods or services were received during the grant period, or cancel the obligation because the goods or services were not received during the grant period) all obligations incurred under the award in accordance with the requirements of TEA or other awarding agency. For TEA-administered formula grants, liquidation is usually within 30 calendar days after the ending date of the grant, to coincide with submittal of the final expenditure report to TEA. For direct grants from the Department of Education, liquidation may not be later than 90 days after the end of the funding period unless an extension is authorized. 2 CFR 200.343(b). The compliance accountant liquidates obligations using TxEIS.

Any funds not obligated within the period of availability or not liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 CFR 200.343(d). Lapsing of funds is usually considered to be an indicator of poor planning and may cause the LEA to be identified as high risk. Therefore, the LEA should closely monitor grant spending throughout the grant cycle.

According to TEA fiscal guidelines, all encumbrances, expenditures, and obligations of program funds must occur on or after the effective date of the grant application submitted to TEA (the date the application was received or the first day of the grant availability period, whichever is later) and within the grant beginning and ending dates listed on the NOGA. Grantees may generally enter cumulative expenditures into the TEA Expenditure Reporting (ER) system up to 30 days following the ending date of the grant.

## **H. Program Income 2 CFR 200.307**

### **Definition**

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant's period of performance (2 CFR §200.1). According to 2 CFR §200.307, LEAs are encouraged to earn income to defray program costs where appropriate. If authorized by federal regulations or the federal award, costs incidental to the generation of program income may be deducted from gross income to determine program income, provided these costs have not been charged to the federal award (2 CFR §200.307(b)).

According to 2 CFR §200.400(g), the LEA may not earn or keep any profit resulting from federal financial assistance, unless explicitly authorized by the terms and conditions of the federal award.



*Program Income Includes:* According to 2 CFR §200.1, program income includes, but is not limited to:

- ✍ Income from fees for services performed,
- ✍ The use or rental of real or personal property acquired under federal awards [for example, user fees generated from equipment sharing],
- ✍ The sale of commodities or items fabricated under a federal award [for example, the sale of items made in the Career and Technology (CTE) class or the special education Life Skills class or the Community-Based Instruction (CBI) class],
- ✍ License fees and royalties on patents and copyrights, and
- ✍ Principal and interest on loans made with federal award funds.

*Program Income Is Not:* According to 2 CFR §200.1, program income is not:

- ✍ Interest earned on advances of federal funds is not program income.
- ✍ Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them.
- ✍ Furthermore, according to 2 CFR §200.307(c), taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income.
- ✍ Finally, according to 2 CFR §200.307(d), proceeds from the sale of real property, equipment, or supplies are not program income

## **Use of Program Income**

While the deduction method is the default method, the LEA always refers to the GAN/NOGA prior to determining the appropriate use of program income.

*Deduction Method.* The default method for the use of program income for the LEA is the deduction method. According to 2 CFR §200.307(e), ordinarily program income must be deducted from total allowable costs to determine the net allowable costs. Program income must be used for current costs unless the federal awarding agency authorizes otherwise. Program income that the LEA did not anticipate at the time of the federal award must be used to reduce the federal award and non-federal entity (LEA) contributions rather than to increase the funds committed to the project. The method for reporting program income to TEA and reducing the federal award is pending guidance from TEA.

*Addition Method.* According to 2 CFR §200.307(e)(2), with prior approval of the federal awarding agency, program income may be added to the federal award by the federal agency and the non-federal entity (LEA). The program income must be used for the purposes and under the conditions of the federal award. The LEA must request prior approval to use the addition method by using the request form obtained on the TEA website:

<http://tea.texas.gov/index2.aspx?id=25769821440>.

*Income after the Period of Performance.* According to 2 CFR §200.307(f), there are no federal requirements governing the disposition of income earned after the end of the period of performance for the federal award, unless the federal awarding agency regulations or the terms and conditions of the federal award provide otherwise.

*Procedures for Program Income:*

EISD does not generate program income for federal awards.

## **II. Property Management Systems**

### **A. Property Classifications**

Edgewood ISD's established capitalization threshold is \$5,000.

#### ***Equipment:***

Means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the LEA for financial statement purposes, or \$5,000. 2 CFR §200.1.

#### ***Supplies:***

Means all tangible personal property other than those described in §200.1 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the LEA for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 CFR §200.1.

***Computing devices:***

Means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 CFR §200.1.

***Capital assets:***

Means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 CFR §200.1.

**B. Inventory Procedure**

Any purchase made by any EISD school or department from objects 6395 or 66xx will be delivered first to the warehouse to be “tagged”. When items are “tagged”, a sticker with a unique numeric barcode is placed on the item. This barcode ties the item back to the original purchase order which identifies the specific federal grant the item was purchased from and the purpose for which it is to be used.

The process is: The warehouse foreman will inspect the property to make sure that it is in good condition and that it matches what is listed on the purchase order and invoice. The warehouse clerk will mark the item as received in TxEIS. A receiving report is submitted and includes: PO number, requisition number, acquisition date, vendor name, quantity, total cost, receiving date and item description. The receiving report is obtained from TxEIS and scanned into Laserfiche as additional support documentation. At the end of the year this report is retained in a pdf file in the accounts payable office. If an item is received after the end of the fiscal year a signed copy of the invoice is placed in Laserfiche. A signed and dated copy of the invoice is scanned into Laserfiche indicating receipt of the goods. The warehouse clerk also generates a barcode sticker and affixes it to the item. The barcode will identify all required information and is keyed into the inventory database. The inventory database only contains non-capital items. Capital assets are also entered in the TxEIS system by the accounting clerk. Both the receiving report and inventory database are backed up in the Cloud.

Once the items are tagged and the receiving process is complete, the items are delivered to the appropriate campus or department. If items require set up, the technology, maintenance department and/or vendor will set up and/or install.

Items that must be tagged include:

- capital outlay purchases;
- single items with a purchase more than \$500 but less than \$5,000
- other walkable items i.e. computers, iPads, monitors, band instruments, digital & video cameras, tools, small appliances, voice recorders, projectors, apple TV's

The department administrator or school principal is responsible for ensuring that equipment tagged as purchased by a federal grant is used for the program goals and objectives.

### **C. Inventory Records**

For each equipment and computing device purchased with federal funds, the following information is maintained: (In accordance with 2 CFR 200.313(d)(1))

- Description of the property;
- Serial number or other identification number;
- Source of funding for the property;
- Who holds title\*;
- 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;
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

\*The LEA holds a conditional title for equipment purchased with federal funds unless a statute specifically authorizes a federal agency to vest title in the LEA without further obligation to the federal government. Title will vest in the LEA as long as:

- The LEA uses the equipment for the authorized purposes of the project until funding for the project ceases, or until the property is no longer needed for the purposes of the project
- The LEA does not encumber the property without approval of TEA or other awarding agency, and
- The LEA uses and disposes of the property in accordance with federal rules

The Transfer Furniture or Equipment Inventory Control form is used to adjust the inventory records in the event the property is stolen, lost, sold, or cannot be repaired. The process for these cases: the form is generated by the campus or department currently holding the item in inventory and sent to the warehouse clerk via e-mail. The warehouse clerk updates the inventory database. A new process ensures that these forms are routed through the grant administrator for approval and to ensure proper paperwork is submitted to the TEA.

#### **D. Physical Inventory**

A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years. (In accordance with 2 CFR 200.313 (d)(2))

Physical inventory is performed every other spring by each department administrator and campus administrator. The capital asset inventory listing and appropriate itemized list of inventory items from the inventory database is sent to each department and campus administrator along with the Transfer Furniture or Equipment Inventory Control form which is used as support for any discrepancies. The inventory is checked against the capital asset inventory list and any discrepancies found are reported back to the accounting department. If proper support documentation exists changes are made in TxEIS and in the inventory database. If proper support is not provided an investigation is conducted. For technology purchases the technology department verifies that all items were received; for all other items the campus or department verifies all items are received. The grant administrator notifies TEA as required.

#### **Fixed (capital) Assets**

Fixed (capital) assets are tracked and recorded on the EISD's inventory system and the financial general ledger by the accounting clerk. A physical inventory is performed every other year by the accounting department and the results are reconciled with inventory records. All discrepancies are investigated by the accounting clerk. Fixed (capital) assets that are stolen, obsolete, damaged beyond repair, etc. are reported to the Accounting department for removal from the EISD's financial records. The warehouse clerk reports to the Chief of Operations and the accounting clerk report to the lead accountant.

#### **E. Maintenance and Insurance**

In accordance with 2 CFR 200.313(d)(4), the EISD maintains adequate maintenance procedures to ensure that property is kept in good condition.

Campus and department administrators submit work orders to ensure that their property is maintained and in good condition.

The EISD insures equipment acquired or improved with federal funds at the same levels and in accordance with the same policies as provided to equipment purchased with state or local funds unless required to be insured by terms and conditions of the federal grant. 2 CFR 200.310.

#### **F. Lost or Stolen Items**

The EISD maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

Steps are taken to ensure EISD property so that it is not lost or stolen. These steps include:

- Employees, students and parents sign an equipment issue form for technology that is checked out including, iPads, cameras and cellular phones;
- Valuable items are kept in secure locations ;
- Security cameras are present in all schools and central office buildings;
- The technology department has implemented the etching of iPads with the EISD logo;
- Limited access to buildings which controlled through the EISD badge system which records time of entry;
- EISD Police Department to help ensure security of property;
- EISD investigates and prosecutes when appropriate;
- If items are lost or stolen causes will be determined and training will be provided to staff to avoid a repeat incident.

When an item is lost or stolen it is reported to the EISD Police Department. EISD Police completes a police report and investigates. If the item is not located it is taken off inventory through the use of a Transfer Furniture or Equipment Inventory Control form.

#### **G. Use of Equipment 2 CFR §200.313**

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the EISD will not encumber the property without prior approval of the federal awarding agency and the pass-through entity. When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency

which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies. 2 CFR §200.313(c)(1)

### Shared Use of Equipment

According to 2 CFR §200.313(c)(2), during the time that equipment is used on the project or program for which it was acquired, the non-federal entity (LEA) may also make equipment available for use on other projects or programs currently or previously supported by the federal government, *provided that such use will not interfere with the work on the projects or program for which it was originally acquired.*

The grant administrator is responsible for determining if a program-specific statute or regulation is more restrictive and does not allow equipment sharing.

Currently EISD does not share equipment between grants, if, in future situations, equipment sharing is allowable, first preference for other use may be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference will be given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible. The grant administrator will ensure that use by other programs or projects follows this order of priority.

User fees will be considered if appropriate. However, according to 2 CFR §200.313(c)(3), the non-federal entity (LEA) must not use equipment acquired with the federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by federal statute for as long as the federal government retains an interest in the equipment.

The grant administrators determine whether it would be more feasible to charge a user fee for the portion of time the equipment is not being used by the intended beneficiaries or whether the original cost of the equipment should be split-funded (allocated) between the programs that will use the equipment. First, if the use of the equipment by another program is incidental (5% or less) and not precluding the intended beneficiaries, the equipment may be shared without charging a user fee or allocating a portion of the cost. Otherwise, the percentage of time and frequency that the equipment is used by another program will determine whether a user fee should be charged or whether the other program should share in the acquisition cost of the equipment.

If the decision is made to charge a user fee, the Purchasing department determines the fee amount that should be charged by first determining the amount a private company would charge for equivalent services. They would determine prices based on fair market value.

The accounting department would track the program income generated by the user fees and ensures the income is credited to the proper grant program.

Also, refer to page 82 for information concerning charging a user fee when supplies purchased with federal funds are used to provide services to other organizations.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

User fees should be considered if appropriate. However, the EISD will not use equipment acquired with the federal award to provide services for a fee that is less than private companies charge for equivalent services unless specifically authorized by federal statute for as long as the federal government retains an interest in the equipment.

#### Acquiring Replacement Equipment

According to 2 CFR §200.313(c)(4), when requiring replacement equipment, the non-federal entity (LEA) may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

The purchasing director determines if equipment purchased with federal funds will be used as a trade-in for replacement equipment, or will be sold to use the proceeds to offset the cost of the replacement equipment.

The LEA will follow disposition of equipment procedures prior to using the equipment as a trade-in or selling the property. Disposition of equipment is required for any equipment with an original per unit acquisition cost of at least \$5,000 regardless of the current fair market value.

#### ***Transfer of Equipment:***

The grant administrator will determine if equipment purchased with federal funds is no longer needed for the original program or project and will make the equipment available for other programs or projects.

The EISD will follow disposition of equipment procedures found on page 84 prior to transferring equipment. Disposition of equipment is required for any equipment with an original per unit acquisition cost of at least \$5,000 or the EISD's capitalization threshold, whichever is lower, regardless of the current fair market value.



Once approval to transfer the equipment is received by TEA, the grant administrator notifies the program/project/department that will be receiving the equipment. The Transfer Furniture or Equipment Inventory Control form is completed by the originator in Laserfiche and routed electronically to the grant administrator of the originating campus/program. The form is then sent to the receiving campus/program for signature by the principal/director. The form is then routed to the warehouse clerk with both signatures for proper recording of the changes in the financial management/accounting system and updates to inventory records.

All disposition of equipment and surplus supplies, including transfer of equipment, require approval by TEA, regardless of the dollar amount of the current fair market value. The LEA will use the required TEA disposition form, available on the TEA website, to seek disposition approval prior to the actual transfer of the equipment.

#### **H. Disposal of Equipment Purchased from Federal Funds 2 CFR §200.313(e)**

According to 2 CFR §200.313(e), when it is determined that 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, the non-federal agency (LEA) must request disposition instructions from the federal awarding agency if required by the terms and conditions of the federal award.

According to TEA, disposition of equipment is required for any equipment with an original per unit acquisition cost of at least \$5,000 regardless of the current fair market value. The EISD will use the required TEA request for disposition form to seek disposition approval prior to the actual disposition of the equipment. Reasons for removal may include that the equipment is no longer operable, was destroyed, was stolen, or is no longer needed.

The grant administrator is responsible for submitting the disposition request form to TEA. The request form is obtained on the TEA website at <http://tea.texas.gov/index2.aspx?id=25769821440>.

According to 2 CFR §200.313(e)(1), items of equipment with a current per unit fair market value (FMV) of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the federal awarding agency. Upon receipt of disposition approval by TEA, the warehouse foreman will dispose of the equipment and maintain documentation of the disposition. The lead accountant will revise inventory records, as applicable.

According to 2 CFR §200.313(e)(2), items of equipment with a current per unit fair market value (FMV) in excess of \$5,000 may be retained by the non-federal entity (LEA) 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 (LEA) to deduct and retain from the federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses. Upon receipt of disposition approval by TEA, the warehouse clerk will dispose of the equipment and maintain documentation of the disposition. The warehouse clerk or accounting clerk will revise inventory records, as applicable. The lead accountant will determine the amount of the proceeds to which the federal awarding agency is entitled and will follow TEA procedures for remitting the proceeds.

EDGAR requires recipients to establish sales procedures to ensure the highest possible return. When EISD chooses to sell the equipment, the purchasing director is responsible for the process. After receiving disposition approval from TEA, approved equipment may be sold or traded under one of the following conditions:

- By competitive bidding through the purchasing department. Three offers must be received.
- By negotiated bid for items valued under \$5000 as approved by the purchasing director.
- By a public auction or a predetermined price set by the purchasing department.

If the federal awarding agency is entitled to the federal share of the current market value or sales proceeds, the lead accountant is responsible for the accounting and submittal of the funds, according to procedures established by TEA.

Every effort should be made to determine if a need for the equipment exists anywhere in the LEA before a sale or trade is allowed. The warehouse department is responsible for determining the appropriate method of disposition. Equipment considered as surplus and/or unfit for further economical usage (including scrap material) may be transferred to the Warehouse for temporary storage or for ultimate disposition.

#### **Disposal of Unused Supplies Purchased from Federal Funds 2 CFR §200.314**

The grant administrator controls supply inventory by not allowing large purchases of supplies.

According to 2 CFR §200.314(a), if there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federal award, the non-federal entity (LEA) must retain the supplies for use on other activities or sell them, but must, in either case, compensate the federal government for its share. The amount of compensation must be computed in the same manner as for equipment. See page 84 for disposition of equipment purchased with federal funds.

TEA approval is required for disposition of unused supplies when the aggregate amount of the supplies exceeds \$5,000.

The grant administrator is responsible for submitting the disposition request form to TEA. The request form is obtained on the TEA website at <http://tea.texas.gov/index2.aspx?id=25769821440>.

Upon receipt of disposition approval by TEA, the warehouse foreman will dispose of the unused supplies accordingly and maintain documentation of the disposition. If applicable, the lead accountant will determine the amount of the proceeds to which the federal awarding agency is entitled and will follow TEA procedures for remitting the proceeds.

#### *Use of Supplies to Provide Services to Other Organizations*

According to 2 CFR §200.314(b), as long as the federal government retains an interest in the supplies, the non-federal entity (LEA) must not use supplies acquired under a federal award to provide services to other organizations for a fee that is less than private companies charge for equivalent services, unless specifically authorized by federal statute.

The grant administrator determines whether supplies purchased with federal funds are used to provide services to other organizations. The purchasing director determines the amount of a user fee that is not less than private companies charge for equivalent services. The purchasing director reports the program income to the lead accountant for proper accounting of program income.

When it is determined that 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 will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

All disposition of equipment and surplus supplies require approval by TEA, regardless of the dollar amount of the current fair market value. The LEA will use the required TEA disposition form, available on the TEA website, to seek disposition approval prior to the actual disposition of the equipment/supplies. Reasons for removal may include that the equipment is no longer operable, was destroyed, was stolen, or is no longer needed.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency, after receiving approval by TEA. If the item has a current FMV of more than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the LEA may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

## **I. Control of Property, Equipment, Supplies Placed in a Private School for Equitable Services**

Property, equipment and supplies placed at a private school to fulfill the ESEA and IDEA-B requirements to provide equitable services to parentally-placed private school children remain the property of the LEA. The district will control and administer the funds used to provide equitable services and will hold title to and administer materials, equipment, and property purchased from Federal funds for the provision of equitable services.

The district will ensure the property, equipment and supplies placed in the private school:

- a) Are used only for the purposes of the provision of equitable services,
- b) Are placed in the private school only for the period of time needed to provide equitable services,
- c) Are removed when no longer needed for the provision of equitable services,
- d) Are removed when needed to avoid unauthorized used,
- e) Are removable without remodeling the facility.

Inventory tags with the name of the school district are utilized are utilized to ensure proper identification of the district's property being placed temporarily in the private school.

## **III. Written Compensation Policies**

### **A. Allowable Compensation**

Compensation for employees paid from federal funds will be in accordance with the established written policy for compensation for all employees, and the written policy will be consistently applied among all employees, whether paid from state, local, or federal funds. Compensation 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.

Costs of compensation are allowable to be charged to a federal award to the extent that they satisfy the following requirements as specified in 2 CFR §200.430 and that the total compensation for individuals:

- Is reasonable for the services rendered and conforms to the established written policy of the LEA consistently applied to both federal and non-federal activities;
- Follows an appointment made in accordance with the LEA's rules or written policies and meets the requirements of federal statute; and
- Is determined and supported by documentation that meets the federal Standards for Documentation of Personnel Expenses 2 CFR §200.430(i)

#### *Reasonable Compensation 2 CFR §200.430(b)*

Compensation for employees engaged in work on federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the LEA. In cases where the kinds of employees required for the federal awards are not found in the other activities of the LEA, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the LEA compares for the kind of employees involved.

#### *Professional Activities Outside the LEA 2 CFR §200.430(c)*

Unless an arrangement is specifically authorized by TEA or other awarding agency, the LEA must follow its written policies and practices concerning the permissible extent LEA employees may provide professional services outside the LEA for non-LEA compensation.

If a policy does not exist or does not adequately define the permissible extent of consulting or other non-LEA activities undertaken by an employee for extra outside pay, the federal government may require that the effort of professional staff working on federal awards be allocated between:

- LEA activities and
- Non-LEA professional activities

If the Federal awarding agency considers the extent of non-LEA professional effort excessive or inconsistent with the conflicts-of-interest terms and conditions of the federal award, appropriate arrangements governing compensation will be negotiated on a case-by-case basis.

#### *Conflict of Interest Related to Professional Activities Outside the LEA*

Any employee wishing to perform professional services outside the LEA and receive payment for such services by another entity must complete, sign, and submit the LEA's Conflict of Interest form prior to agreeing to perform professional services outside the LEA. The purpose of the Conflict of Interest form is to disclose the nature of the professional services to be performed outside the district to ensure a conflict of interest does not exist for the LEA.

The Conflict of Interest form is obtained at human resources department and is submitted to the human resources director for review and determination of whether a potential conflict of interest exists.

#### *Unallowable and Allowable Compensation Costs, Special Considerations, and Incentives 2 CFR §200.430(d)-(f)*

The LEA complies with other compensation requirements pertaining to allowable and unallowable costs, as specified in 2 CFR §200.430(d)-(f), including:

- Compensation for certain employees of cost-reimbursement contracts covered under 10 USC 2324(e)(1)(P); 41 USC 1127; and 41 USC 4304(a)(16);
- Changes in compensation resulting in a substantial increase in the LEA's employees' level of compensation; and
- Incentive compensation based on cost reduction, efficient performance, suggestion awards, safety awards, etc.

When practical, the LEA also adheres to the Suggested Areas for Consideration of Internal Control Structure for areas of employee compensation that could require internal control procedures, as described in TEA's FAR Guide.

#### **B. Time and Effort 2 CFR §200.430(i)**

##### ***Time and Effort Standards***

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose

salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the LEA on an integrated basis;
- Comply with the established accounting policies and practices of the EISD and
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

### ***Time and Effort Procedures***

All personnel paid with Federal funds are subject to Time Distribution Reporting to ensure that Federal program funds are used to pay only their proportionate share of personnel costs. The reporting must demonstrate that an employee paid with Federal funds actually worked on that specific Federal program or cost objective.

The type of time distribution report required is dependent on whether the employee works on a single cost objective or multiple cost objectives and whether the LEA elects to use the Substitute System of Time and Effort Reporting authorized by TEA.

A cost objective is a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred. For example, a single cost objective can be a single function or a single grant or a single activity.

Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards are also subject to the Time Distribution Reporting requirement.

Contractors are not subject to the Time Distribution Reporting requirement.

### ***Single Cost Objective (Periodic/Semi-Annual Certification)***

Applies to employees who work solely (100% of their time) on a single Federal award/grant program or cost objective.

Charges for their salaries and wages must be supported by Periodic (Semi-Annual) Certifications that certify the employee worked solely on that program/single cost objective for the period covered by the certification.

The Periodic (Semi-Annual) Certification must be prepared at least semi-annually and signed after-the-fact.

The Periodic (Semi-Annual) Certification must be signed by the employee or by the supervisor having first-hand knowledge of the work performed by the employee.

#### *Multiple Cost Objectives (Time and Effort Personnel Activity Reports – PARs)*

Applies to employees who do not work 100% of their time on a single Federal award/grant program or single cost objective but instead work under multiple grant programs or multiple cost objectives.

A distribution of their salaries or wages must be supported by Personnel Activity Reports (PARs).

The PARs must reflect an after-the-fact distribution of the actual activity of the employee and must account for the total activity for which the employee is compensated.

The PARs must be prepared at least monthly and must coincide with one or more pay periods.

The PARs must be completed and signed after-the-fact.

The PARs must be signed by the employee. The supervisor may sign in addition to the employee, but the signature of the supervisor alone is not sufficient for documentation.

The PARs are submitted monthly for review of accuracy and compliance with Federal requirements and reconciliation.

#### *Substitute System for Time and Effort Reporting for Employees Supported by Multiple Cost Objectives*



The LEA may elect to use the Substitute System for Time and Effort Reporting in lieu of the Personnel Activity Report (PAR) for employees supported by multiple cost objectives.

The Substitute System of Time and Effort Reporting is used in lieu of the Personnel Activity Report (PAR) for eligible employees who are supported by multiple cost objectives, have a predetermined schedule, and do not work on multiple activities or cost objectives at the exact same time on his or her schedule.

If the employee's schedule is not consistent from week to week, but changes regularly, that particular employee is not eligible to use the Substitute System but must submit monthly PARs instead.

If the employee is eligible to use the Substitute System, the employee must complete the TEA-approved Employee Schedule and Certification form on a semi-annual basis, at a minimum.

If the employee's predetermined schedule changes substantively (by more than 10%) during the year, the employee must complete and submit an updated Employee Schedule and Certification form.

The Employee Schedule and Certification form must be completed and signed after-the-fact.

The Employee Certification form must be signed by both the employee and the supervisor having first-hand knowledge of the work performed by the employee.

### ***Reconciliation and Closeout Procedures***

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

For employees working under multiple cost objectives, budget estimates or other distribution percentages determined before the services are actually performed do not qualify as support for charges to Federal grant awards. However, the budget estimates or distribution percentages may be used for interim accounting purposes, provided that:

- 1) The LEA's system for establishing the estimates produces reasonable approximations of the activity actually performed;
- 2) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly Time and Effort PARs are made;
- 3) At least semi-annually, comparisons of actual costs to budgeted distributions are made based on the Substitute System's Employee Schedule and Certification forms, if applicable;
- 4) If the cost comparisons show the differences between budgeted and actual costs are less than ten percent, adjustments made to costs charged to Federal awards as a result of the cost reconciliation are recorded annually;
- 5) If the cost comparisons show the differences between budgeted and actual costs are ten percent or more, adjustments made to costs charged to Federal awards as a result of the cost reconciliation are recorded quarterly;
- 6) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

### **C. Human Resources Policies**

The allowability of various types of personnel compensation costs is dependent on whether they are spent in accordance with written policies and procedures. For example, the cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as annual leave, sick leave, or holidays, is allowable if, among other criteria, the costs are provided under established written leave policies. Therefore, EISD has human resource policies which at least cover (1) how employees are hired (2 CFR §200.430(a)(2)); (2) the extent to which employees may provide professional services outside the LEA (2 CFR §200.430(c)); (3) the provision of fringe benefits, including leave and insurance, (2 CFR §200.431)); (4) the use of recruiting expenses to attract personnel (2 CFR §200.463(b)); and (5) reimbursement for relocations costs (EISD does not compensate relocation costs). 2 CFR §200.464.

Refer to EISD Board Policy DC Local.

### ***Position Control***

EISD utilizes Laserfiche for internal accounting records for each employee position:

- a) Personnel Requisition form
- b) Advertisement of Position
- c) New Hire form
- d) Employee Job Description
- e) Employee Data Sheet
- f) Payroll Authorization (also on New Hire form)
- g) Annual Employee Data listing
- h) Employee Status Change form

All wage changes and annual salaries and deductions are accurately tracked and recorded. Employee salaries are allocated to the proper general ledger accounts and payroll taxes and deductions are properly calculated.

### ***Job Descriptions***

2CFR 200.303

An integral component of an adequate financial management system is the development and maintenance of records documenting the duties and responsibilities of personnel and the employee's acknowledgement of their understanding of their duties and responsibilities.

Each employee must have a current job description on file. The Human Resource Administrator is responsible for developing a complete and accurate job description for each employee. Employee job descriptions are signed and dated by the employee as acknowledgement that the employee has full knowledge of their duties and responsibilities. Job descriptions are also signed and dated by the employee's immediate supervisor.

Employee job descriptions must be current. Employee job descriptions are updated as new assignments are made. Job descriptions for positions that are split-funded are reviewed quarterly, at a minimum, to ensure the job description remains current.

The grant administrator will monitor job descriptions to ensure they are kept up-to-date and that the job descriptions accurately and completely describe the work performed by the specific position.

Employee job descriptions for personnel paid from Federal funds must delineate all program or cost objectives under which the employee works. Job descriptions and duties must be specific to the particular grant program and clearly identify the functions and programs they benefit,

including the fund source(s) from which the position is compensated. The grant administrator will ensure the job description aligns the activities of the position to the program goals of the fund source and ties the source of funds to the activity.

If a position benefits multiple cost objectives or programs, the job description will clearly define each program, function, and/or fund source and clearly identify and distinguish the duties and responsibilities for each respective program, function, and/or fund source.

If a position benefits a single cost objective or program, the job description will clearly indicate the employee is assigned 100% to the program. If a position that benefits a single cost objective is funded through multiple sources, a sentence will be added to the job description stating that the position is supported by a single cost objective even though its funding is split among multiple sources.

If a position has administrative duties, the job description will clearly delineate the administrative activities and identify the percentage of administrative activities compared to program activities.

### ***Employee Exits***

Any staff member who separates employment from EISD will submit a retirement/resignation in Laserfiche. Their supervisor will ensure that all equipment, files, etc. are submitted prior to leaving. Their access to district facilities, data systems, etc. will be terminated.

Any staff member who separates from employment with the LEA will be ineligible to attend any conference, workshop, or convention paid out of any LEA funds, when such attendance occurs after the separation date.

Any staff member who separates from employment with the LEA and attends a conference, workshop, or convention paid out of any LEA funds, when such attendance occurs after the separation date, will be liable for the costs of the conference, workshop, or convention and will not be reimbursed for such costs by the LEA.

## **IV. Record Keeping**

### **A. Record Retention**

In general, records document the use of funds, compliance with program and fiscal requirements, and the performance of the grant. The LEA maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost

of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 CFR §§76.730-.731 and §§75.730-.731. The LEA also maintains records of significant project experiences and results. 34 CFR §75.732. These records and accounts must be retained and made available for programmatic or financial audit.

The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 CFR §81.31(c). Consequently, the LEA retain records for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 CFR §200.334.

#### *State Law Regarding Records Retention*

Local governments in Texas, including all independent school districts and open-enrollment charter schools, are required to implement a Records Management Policy, designate a Records Management Officer to oversee the policy, and comply with a Records Retention Schedule.

The Texas State Library and Archives Commission (TSLAC) administers the records management requirements. Records retention schedules are available at:

[www.tsl.state.tx.us/slrn/recordspubs/localretention.html](http://www.tsl.state.tx.us/slrn/recordspubs/localretention.html)

The Government Code, Section 411.158, provides that the Texas State Library and Archives Commission shall issue records retention schedules for each type of local government, including a schedule for records common to all types of local government. The law provides further that each schedule must state the retention period prescribed by Federal or State law, rule of court, or regulation for a record for which a period is prescribed; and prescribe retention periods for all other records, which periods have the same effect as if prescribed by law after the records retention schedule is adopted as a rule of the Commission.

The retention period for a record applies to the record regardless of the medium in which it is maintained. Some records listed in the retention schedule are maintained electronically in many offices, but electronically stored data used to create in any manner a record or the functional equivalent of a record as described in the retention schedules must be retained, along with the hardware and software necessary to access the data, for the retention period assigned to the record, unless backup copies of the data generated from electronic storage are retained in paper or on microfilm for the retention period. This includes electronic mail (email),

websites, and electronic publications.

The use of social media applications may create public records. Any content (messages, posts, photographs, videos, etc.) created or received using a social media application may be considered records and should be managed appropriately. The retention of social media records is based on content and function. Local governments will need to consult the relevant records retention schedule for the minimum retention periods.

Unless otherwise stated, the retention period for a record is in calendar years from the date of its creation. The retention period applies only to an official record as distinct from convenience or working copies created for informational purposes. Where several copies are maintained, each local government should decide which shall be the official record and in which of its divisions or departments it will be maintained. Local governments in their records management programs should establish policies and procedures to provide for the systematic disposal of copies.

A local government record whose retention period has expired may not be destroyed if any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record is initiated; its destruction shall not occur until the completion of the action and the resolution of all issues that arise from it.

A local government record whose retention period expires during any litigation, claim, negotiation, audit, public information request, administrative review, or other action involving the record may not be destroyed until the completion of the action and the resolution of all issues that arise from it.

If a record described in the retention schedule is maintained in a bound volume of a type in which pages were not meant to be removed, the retention period, unless otherwise stated, dates from the date of last entry.

If two or more records listed in the retention schedule are maintained together by a local government and are not severable, the combined record must be retained for the length of time of the component with the longest retention period. A record whose minimum retention period on the retention schedule has not yet expired and is less than permanent may be disposed of if it has been so badly damaged by fire, water, or insect or rodent infestation as to render it unreadable, or if portions of the information in the record have been so thoroughly destroyed that remaining portions are unintelligible. If the retention period for the record is permanent in the retention schedule, authority to dispose of the damaged record must be

obtained from the Director and Librarian of the Texas State Library and Archives Commission. A Request for Authority to Destroy Unscheduled Records (FORM SLR 501) should be used for this purpose.

**B. Collection and Transmission of Records R2 CFR §200.336.**

As per Policy Code CPC (LOCAL), the Board hereby adopts a minimum retention period of five years from the date of the creation of a record or from the date of the conclusion of the event leading to the creation of the record, whichever is later, unless otherwise provided in the Board-approved records control schedule, which shall be maintained in the office of the records management officer for the District. All record series are retained for periods established in Texas State Library and Archives Commission Retention Schedule for Records until Final Disposition. Federal grant records must be kept for 5 years after the grant ends. Both paper and electronic records are kept on-site and off-site. To meet reporting requirements of awarding agencies or respond to requests of auditors and monitor, records are provided via e-mail, electronic uploads, paper and/or direct access to the application.

The LEA's records management system establishes a records retention schedule and determines which records are active and should be retained in office space, which records are inactive and should be moved to storage, which records have served their usefulness and may be destroyed, which records are confidential or sensitive and require security measures to restrict access, which records are essential and require backup protection, and which records demonstrate compliance with legal requirements.

In developing the LEA's records retention schedule, the executive business officer will ensure it is consistent with the applicable minimum retention schedules adopted by the Texas State Library and Archives Commission, i.e., Local Schedule GR – Records Common to All Governments, Local Schedule EL - Records of Elections and Voter Registration, Local Schedule TX – Records of Property Taxation, and Local Schedule SD – Records for Public School Districts. 13 TAC (Texas Administrative Code) 7.125.

Note: The Texas State Library and Archives Commission records retention schedules are available at: [www.tsl.state.tx.us/slrm/recordspubs/localretention.html](http://www.tsl.state.tx.us/slrm/recordspubs/localretention.html)

In addition, records that are not listed on the Texas State Library and Archives Commission records retention schedule, but are retained for administrative value, are included in the records management plan, with a retention period identified for each record type.

The LEA may not dispose of a record listed in the applicable retention schedule prior to the expiration of its retention period. The LEA's records control schedule may not set a retention period that is less than that established for the record in the applicable schedule. Original paper records may be disposed of prior to the expiration of their minimum retention periods if they have been microfilmed or electronically stored pursuant to the provisions of the Local Government Code, Chapter 204 or Chapter 205, as applicable, and rules of the Texas State Library and Archives Commission adopted under those chapters. Actual disposal of such records is subject to the policies and procedures of the LEA's records management program.

Even if the legal retention period has expired for a record, the record will not be destroyed if one of the following exists:

- a) The subject matter of the record is known to be in litigation;
- b) The record is subject to a pending request for disclosure under the Open Records Act;
- c) There is an outstanding request to inspect and review the record under the Family Educational Rights and Privacy Act (FERPA);
- d) The record is subject to a pending audit by a Federal or State granting agency or subgrantor agency;
- e) Questions remain unresolved from a conducted audit until audit findings are solved.

The LEA maintains and preserves original records and/or in electronic format for convenience use. Records stored on microfiche will comply with the requirements established in the Texas State Library's Local Government Bulletin A, Microfilming Standards and Procedures. Records stored on electronic or magnetic media must follow the requirements established in Local Government Bulletin B, Electronic Records Standards and Procedures.

Active records remain on the campus or department for a minimum of two year. Active records are records that are current or accessed frequently. Inactive records are records that are accessed infrequently or not at all. Inactive records are stored in storage warehouse. The records retention schedule will identify all records in storage and their location.

Any person who knowingly or intentionally violates the specific rules for the destruction of records established by the Texas Government Records Act violates the law. According to Section 202.001 of the Texas Government Records Act (Local Government Code 202.001),



records may be destroyed if:

- a) The record is listed on a records control schedule accepted for filing by the Texas State Library and Archives Commission (the Commission) and its retention period has expired or it has been microfilmed or stored electronically in accordance with established requirements;
- b) The record appears on a list of obsolete records approved by the Commission;
- c) A destruction request is filed with and approved by the Commission (for a record not listed on an approved control schedule);
- d) The record destruction or obliteration is directed by an expunction order issued by a district court pursuant to State law;
- e) The record is defined as exempt from scheduling or filing requirements by rules adopted by the Commission or listed as exempt in a records retention schedule issued by the Commission.

Records may be destroyed by burning, shredding, pulping, burial in a landfill or by sale or donation for recycling purposes, subject to the following exceptions:

- a) Records to which public access is restricted under Chapter 552, Government Code, or other State law may be destroyed only by burning, pulping, or shredding;
- b) An LEA that sells or donates records for recycling purposes must establish procedures for ensuring that the records are rendered unrecognizable as local government records by the recycler;
- c) The Commission may approve other methods of destruction that render the records unrecognizable as local government records.

The EISD's Records Management Consultants update LEA records on an annual basis. Any records scheduled for destruction are pulled and recorded by the executive business officer and picked up at a later date for destruction. No records are destroyed without the approval of the executive business officer. The executive business officer maintains the confidentiality statement provided by the EISD's Records Management Consultant.

If record retention schedules prescribed by the Texas State Library and Archives Commission indicate a retention period that differs from the Federal requirements, the more restrictive

retention period will be followed. Since Title IV of the No Child Left Behind (NCLB) – Elementary and Secondary Education Act (ESEA) has no statute of limitations, all records are maintained for that grant program.

C. **Access to Records 2 CFR §200.337.**

The LEA provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the LEA which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the LEA's personnel for the purpose of interview and discussion related to such documents.

D. **Privacy 2 CFR §200.338.**

EISD shall protect the confidentiality of personally identifiable information in collection, storage, disclosure, and destruction of records. One official in the District shall assume responsibility for ensuring confidentiality of personally identifiable information. All persons collecting or using this information shall receive training or instruction concerning the legal requirements involved in handling these records. The District shall maintain for public inspection a current listing of the names and positions of employees who may have access to this information. 34 C.F.R. 300.623

**Self-Monitoring and Audit Resolution 2 CFR §200.329**

***Program Evaluation***

The Program Administrator will monitor Federal grant-supported activities to assure compliance with applicable Federal requirements and to assure that performance goals are being achieved. Actual accomplishments will be compared to the objectives of the program.

Activities for monitoring and evaluating program performance include, but are not limited to:

- Interviews with campus administrators;
- Collaboration with regional Education Service Center staff for training, technical assistance, and consultative services;
- Review of applicable data;

- Leadership team meetings on a regular basis to review program activities

### ***Monitoring Implementation of Written Policies and Procedures***

The LEA will self-monitor implementation of their written policies and procedures.

### ***Audit Resolution***

The LEA will review the results of audit and monitoring visits and implement corrective actions.

## **VI. Legal Authorities and Helpful Resources**

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

- Education Department General Administrative Regulations (EDGAR)
  - <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200)
  - <http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5>
- USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 3474)
  - [http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474_main_02.tpl)
- Federal program statutes, regulations, and guidance
  - <http://www.ed.gov/>

## Appendix

## **APPENDICES**

Appendix A-1: Current Federal Grants

Appendix A-2: Organizational Charts

Appendix A-3: Chart of Accounts

Appendix A-4: Questions to Consider When Determining Allowability of Cost with Federal Funds

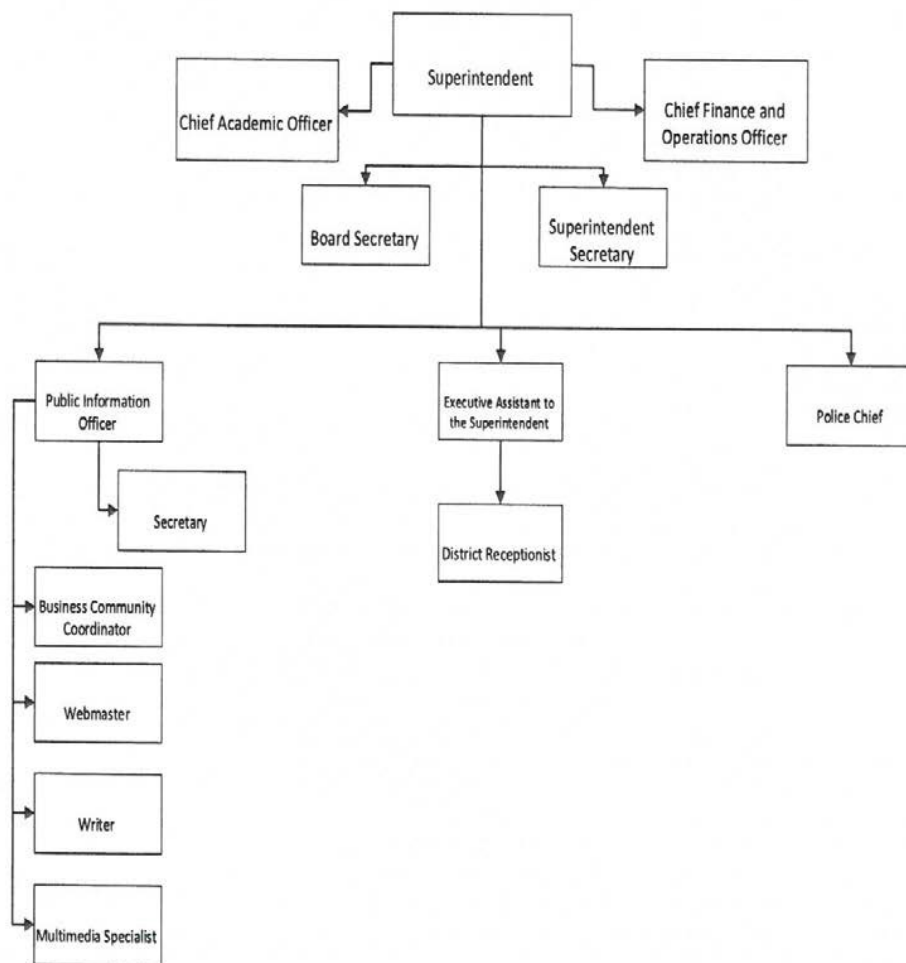
## Appendix A-1

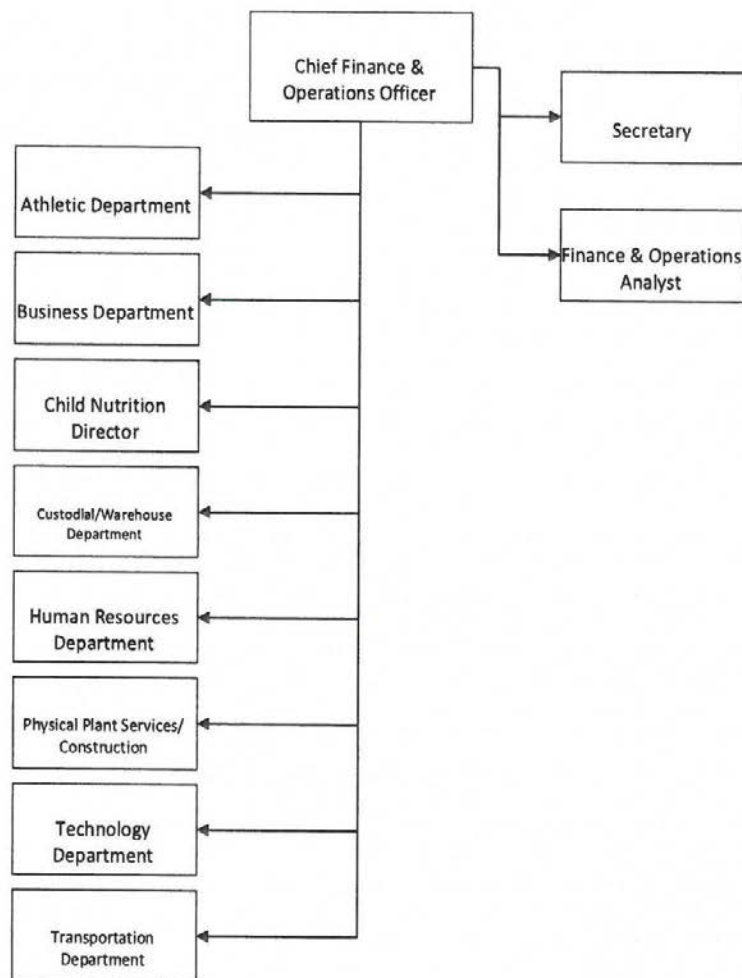
### Current Federal Grants

CFDA Number	Federal Award ID Number	Year	Agency/Pass Through Entity	Grant Title
84.010A	S010A190043	2019-2020	USDE/TEA	Title I , Part A Improving Basic Programs
84.011A	S011A190044	2019-2020	USDE/TEA	Title I, Part C-Migrant
84.367A	S367A190041	2019-2020	USDE/TEA	Title II, Part A
84.365A	S365A190043	2019-2020	USDE/TEA	Title III, Part A - ELA
84.424A	S424A190045	2019-2020	USDE/TEA	Title IV, Part A
84.027A	H027A190008	2019-2020	USDE/TEA	IDEA- B Formula
84.173A	H173A190004	2019-2020	USDE/TEA	IDEA-B Preschool
84.377A	S377A160044	2019-2020	USDE/TEA	Redesign Implementation Grant
84.010A	S010A180043	2019-2020	USDE/TEA	School Action Fund Planning Grant
84.		2019-2020	USDE/TEA	School Transformation Fund Impl. Grant
		2019-2020	USDE/TEA	School Safety Security Grant
		2019-2020 2020-2021	COSA	Head Start PK Program
		2019-2020	COSA	Early Head Start
		2019-2021	USDE/TEA	Instructional Continuity Grant
84.010A	S010A200043	2020-2021	USDE/TEA	Title I , Part A Improving Basic Programs
84.367A	S367A200041	2020-2021	USDE/TEA	Title II, Part A
84.365A	S365A200043	2020-2021	USDE/TEA	Title III, Part A - ELA
84.424A	S424A200045	2020-2021	USDE/TEA	Title IV, Part A
84.027A	H027A200008	2020-2021	USDE/TEA	IDEA- B Formula
84.173A	H173A200004	2020-2021	USDE/TEA	IDEA-B Preschool
84.048A	V048A200043	2020-2021	USDE/TEA	Perkins V: Strengthening CTE for 21 <sup>st</sup> Century
84.425D	S425D200042	2020-2021	USDE/TEA	Elementary and Secondary School Emergency Relief Fund (ESSER)
84.196A	S196A200045	2020-2021	USDE/TEA	Tex Education For Homeless Children & Youth (TEHCY)
		2020-2021	USDE/TEA	School Action Fund Planning Grants
		2020-2021	USDE/TEA	School Action Fund Continuation Grant

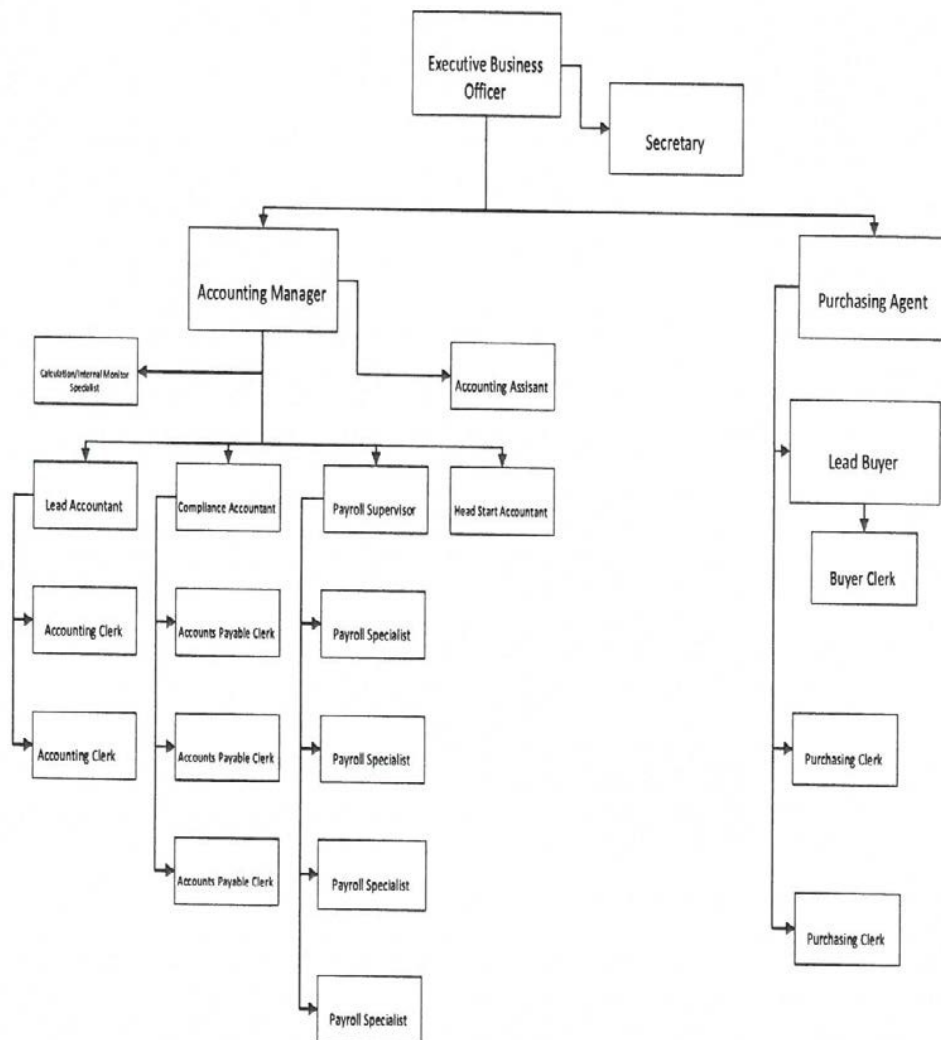
## Appendix A-2

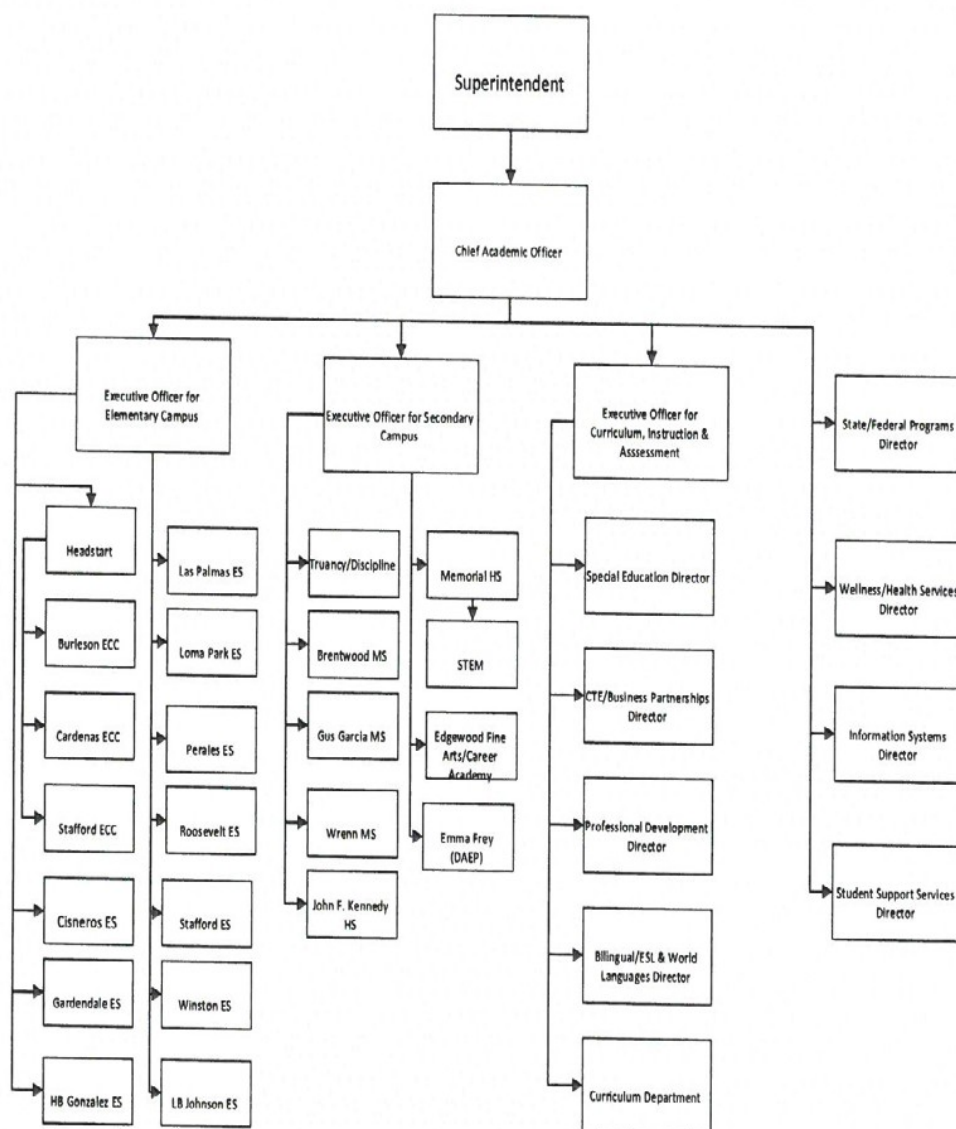
### EDGEWOOD INDEPENDENT SCHOOL DISTRICT ORGANIZATIONAL STRUCTURE

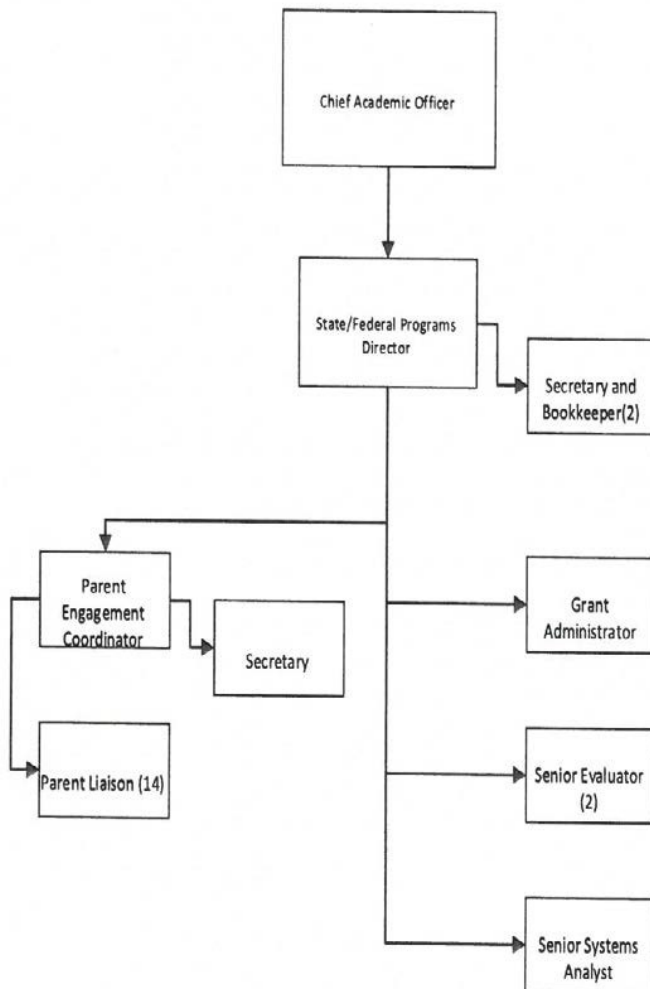












**Appendix A-3**  
**Chart of Accounts**

Fund / Year	Fund Type	Fund Description	Budget Fund Balance Obj.Sobj	Actual Fund Balance Obj.Sobj	Interfund Due From Obj.Sobj	Interfund Due To Obj.Sobj
101 / 6	G - General operating	FOOD SERVICE	3700 .00	3600 .00	1261 .00	2177 .99
163 / 3	G - General operating	SPECIAL EDUCATION	3700 .00	3600 .00	1261 .00	2177 .99
174 / 3	G - General operating	LIFE SKILLS P. MORRIS	3700 .00	3600 .00	1261 .00	2177 .99
175 / 3	G - General operating	USI	3700 .00	3600 .00	1261 .00	2177 .99
181 / 3	G - General operating	ATHLETIC	3700 .00	3600 .00	1261 .00	2177 .99
199 / 6	G - General operating	GENERAL FUND	3700 .00	3600 .00	1261 .00	2177 .99
204 / 3	S - Special revenue	SAFE AND DRUG FREE	3700 .00	3600 .00	1262 .00	2177 .99
205 / 5	S - Special revenue	HEADSTART	3700 .00	3600 .00	1262 .00	2171 .00
205 / 6	S - Special revenue	HEAD START	3700 .00	3600 .00	1262 .00	2171 .00
205 / 7	S - Special revenue	HEAD START	3700 .00	3600 .00	1262 .00	2171 .00
206 / 6	S - Special revenue	SUPPORT FOR HOMELESS	3700 .00	3600 .00	1262 .00	2177 .99
211 / 5	S - Special revenue	TITLE 1	3700 .00	3600 .00	1262 .00	2171 .00
211 / 6	S - Special revenue	TITLE I	3700 .00	3600 .00	1262 .00	2171 .00
224 / 5	S - Special revenue	IDEA-B FORMULA	3700 .00	3600 .00	1262 .00	2171 .00
224 / 6	S - Special revenue	IDEA-B FORMULA	3700 .00	3600 .00	1262 .00	2171 .00
225 / 5	S - Special revenue	IDEA-B PRESCHOOL	3700 .00	3600 .00	1262 .00	2171 .00
225 / 6	S - Special revenue	IDEA-B PRESCHOOL	3700 .00	3600 .00	1262 .00	2171 .00
242 / 4	S - Special revenue	SUMMER FEEDING PROGRAM	3700 .00	3600 .00	1262 .00	2177 .99
244 / 5	S - Special revenue	CATE	3700 .00	3600 .00	1262 .00	2171 .00
244 / 6	S - Special revenue	CATE	3700 .00	3600 .00	1262 .00	2171 .00
255 / 5	S - Special revenue	TITLE II PART A	3700 .00	3600 .00	1262 .00	2171 .00
255 / 6	S - Special revenue	TITLE II PART A	3700 .00	3600 .00	1262 .00	2171 .00
263 / 5	S - Special revenue	TITLE III PART A LEP	3700 .00	3600 .00	1262 .00	2171 .00
263 / 6	S - Special revenue	TITLE III PART A LEP	3700 .00	3600 .00	1262 .00	2171 .00
274 / 5	S - Special revenue	GEAR UP GRANT	3700 .00	3600 .00	1262 .00	2171 .00
274 / 6	S - Special revenue	GEAR UP GRANT	3700 .00	3600 .00	1262 .00	2171 .00
276 / 6	S - Special revenue	TEXAS TTL I PRIORITY SCHOOLS	3700 .00	3600 .00	1262 .00	2171 .99
279 / 3	S - Special revenue	ARRA	3700 .00	3600 .00	1262 .00	2177 .99
279 / 4	S - Special revenue	ARRA	3700 .00	3600 .00	1262 .00	2177 .99
283 / 3	S - Special revenue	IDEA-B FORMULA - ARRA	3700 .00	3600 .00	1262 .00	2177 .99
284 / 3	S - Special revenue	IDEA-B PRESCHOOL - ARRA	3700 .00	3600 .00	1262 .00	2177 .99
285 / 3	S - Special revenue	TITLE I PART A, ARRA STIMULUS	3700 .00	3600 .00	1262 .00	2177 .99
287 / 3	S - Special revenue	EDUCATION JOBS FUND	3700 .00	3600 .00	1262 .00	2177 .99
288 / 3	S - Special revenue	SAMHD ARRA	3700 .00	3600 .00	1262 .00	2177 .99
385 / 5	S - Special revenue	VISUALLY IMPAIRED	3700 .00	3600 .00	1262 .00	2171 .00
392 / 3	S - Special revenue	NON-ED COMMUNITY-BASED FUND	3700 .00	3600 .00	1262 .00	2177 .99
394 / 3	S - Special revenue	PARENT & PREGNANT PROG.(PEP)	3700 .00	3600 .00	1262 .00	2177 .99
397 / 3	S - Special revenue	ADVANCED PLACEMENT INCENTIVES	3700 .00	3600 .00	1262 .00	2177 .99
397 / 5	S - Special revenue	ADVANCED PLACEMENT INCENTIVES	3700 .00	3600 .00	1262 .00	2171 .00
401 / 1	S - Special revenue	OPTIONAL EXTENDED YEAR	3700 .00	3600 .00	1262 .00	2177 .99
401 / 3	S - Special revenue	OPTIONAL EXTENDED YEAR	3700 .00	3600 .00	1262 .00	2177 .99
409 / 5	S - Special revenue	TEXAS HIGH SCHOOL REDESIGN	3700 .00	3600 .00	1262 .00	2177 .99
410 / 6	S - Special revenue	TEXTBOOKS	3700 .00	3600 .00	1262 .00	2171 .00
411 / 3	S - Special revenue	TECHNOLOGY	3700 .00	3600 .00	1262 .00	2177 .99
415 / 3	S - Special revenue	PREKINDER & KINDERGARTEN	3700 .00	3600 .00	1262 .00	2177 .99
423 / 3	S - Special revenue	LEP STUDENT SUCCESS INITIATIVE	3700 .00	3600 .00	1262 .00	2177 .99
429 / 3	S - Special revenue	HIGH SCHOOL COMPLETION GRANT	3700 .00	3600 .00	1262 .00	2177 .99
480 / 5	S - Special revenue	HEADSTART MINI-GRANT	3700 .00	3600 .00	1262 .00	2171 .00
480 / 6	S - Special revenue	HEADSTART MINI-GRANT	3700 .00	3600 .00	1262 .00	2171 .00
598 / 6	D - Debt service	DEBT SERVICE - CAPITAL LEASE	3700 .00	3600 .00	1263 .00	2171 .00
599 / 6	D - Debt service	DEBT SERVICE	3700 .00	3600 .00	1263 .00	2177 .99
618 / 3	C - Capital project	CAPITAL PROJECTS 2001	3700 .00	3600 .00	1264 .00	2177 .99
698 / 6	C - Capital project	CAPITAL PROJECTS 2009	3700 .00	3600 .00	1264 .00	2171 .00
699 / 6	C - Capital project	CAPITAL PROJECTS 2004	3700 .00	3600 .00	1264 .00	2177 .99

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 Cnty Dist: 015-905

Fund / Fiscal Year Codes  
 EDGEWOOD ISD

Page: 2 of 2  
 File ID: C

Fund / Year	Fund Type	Fund Description	Budget Fund Balance Obj.Sobj	Actual Fund Balance Obj.Sobj	Interfund Due From Obj.Sobj	Interfund Due To Obj.Sobj
750 / 6	P - Proprietary	EISD SELF INSURANCE FUND	3700 . 00	3600 . 00	1266 . 00	2171 . 00
752 / 6	P - Proprietary	PRINT SHOP	3700 . 00	3600 . 00	1266 . 00	2177 . 99
753 / 6	P - Proprietary	WORKMENS COMP	3700 . 00	3600 . 00	1266 . 00	2177 . 99
861 / 6	T - Trust and agency	TAX CLEARING	3700 . 00	3600 . 00	1267 . 00	2177 . 99
863 / 6	T - Trust and agency	PAYROLL CLEARING	3700 . 00	3600 . 00	1267 . 00	2177 . 99
864 / 5	T - Trust and agency	ACCOUNTS PAYABLE CLEARING	3700 . 00	3600 . 00	1267 . 00	2177 . 00
864 / 6	T - Trust and agency	ACCOUNTS PAYABLE CLEARING	3700 . 00	3600 . 00	1267 . 00	2177 . 00
865 / 6	T - Trust and agency	STUDENT ACTIVITY FUND	3700 . 00	3600 . 00	1267 . 00	2177 . 99
896 / 6	T - Trust and agency	SCHOLARSHIPS	3700 . 00	3600 . 00	1267 . 00	2177 . 99
End of Report						

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Cnty Dist: 015-905

Function Codes  
EDGEWOOD ISD

Page: 1 of 1  
File ID: C

Function Code	Function Description
00	NO FUNCTION
10	INSTRUCTION SERVICE
11	INSTRUCTION
12	INSTRUCT RESOURCES & MEDIA SER
13	CURRICULUM/INSTRUCT.STAFF DEV.
20	INSTRUCTIONAL RELATED SERVICE
21	INSTRUCTIONAL LEADERSHIP
22	INST RESOURCES & MEDIA SERV
23	SCHOOL LEADERSHIP
24	INST RESEARCH & DEVELOPMENT
25	CURRICULUM & PERS DEVELOPMENT
26	COMMUNICATION & DISSEMINATION
30	PUPIL SERVICES
31	GUIDANCE,COUNSELING&EVAL.SERV.
32	SOCIAL WORK SERVICE
33	HEALTH SERVICE
34	STUDENT(PUPIL) TRANSPORTATION
35	FOOD SERVICE
36	CO-CURRIC/EXTRACURRIC.ACTIVITE
37	FOOD SERVICES
40	ADMINISTRATION
41	GENERAL ADMINISTRATION
42	DEBT SERVICES
50	PLANT SERVICES
51	PLANT MAINTENANCE & OPERATION
52	SECURITY & MONITORING SYSTEM
53	DATA PROCESSING SERVICES
60	FUNCTION DESCR FOR 60
61	COMMUNITY SERVICES
70	DATA PROCESSING SERVICES
71	DEBT SERVICE
72	COMPUTER PROCESSING
73	DEVELOPMENT
74	INTERFACING-TECHINICAL ASSIST
75	DATA PROCESSING SERVICES
80	ANCILLARY SERVICES
81	FACILITIES ACQUI,CONST.&RENOVA
90	FUNCTION DESCR FOR 90
91	CONT.INSTR.SER.BETWEEN PUB.SCH
92	COST ASSOC. PURCH/SALE OF WADA
93	PYMNT-AGENT/MEMB.DIST.SHAR.SRV
94	PYMNT-OTHER SC.DIST.PUB.ED.GRA
95	PYMNT-JUV.JUSTICE.ALTER.ED.PRG
96	PAYMENTS TO CHARTER SCHOOLS
97	TAX INCREMENT REINVEST ZONES
99	OTHER INTERGOVERNMENTAL

End of Report

Object Code	Object Description
1000	A S S E T S
1100	CASH & TEMP INVESTMENTS
1109	PETTY CASH
1110	CASH IN BANKS
1111	CASH IN BANK
1112	CASH TEST
1120	CASH IN OFFICE
1121	CASH IN OFFICE
1130	CASH WITH FISCAL AGENT
1131	CASH WITH FISCAL OFFICE
1140	PAYROLL BANK ACCOUNTS
1141	PAYROLL BANK ACCOUNT
1150	IMPREST FUNDS
1151	IMPREST FUND
1153	PETTY CASH
1157	PETTY CASH
1158	PETTY CASH
1159	SUMMER ACADEMY PETTY CASH
1170	TEMPORARY INVESTMENTS
1171	TIME DEPOSITS
1172	CERTIFICATES OF DEPOSIT
1173	SECURITIES
1179	OTHER INVESTMENTS
1200	RECEIVABLES
1210	PROPERTY TAXES-CURRENT
1211	PROPERTY TAXES-CURRENT
1220	PROPERTY TAXES-DELINQUENT
1221	CURRENT YEAR
1222	PRIOR YEARS
1230	DUE FROM STATE
1231	DUE FROM STATE
1240	DUE FROM FEDERAL AGENCIES
1241	DUE FM FEDERAL AGENCIES
1242	DUE FROM FEDERAL AGENCIES
1243	DUE FROM OTHER GOVERNMENTS
1250	SUNDRY RECEIVABLES
1251	ACCOUNTS RECEIVABLE
1260	DUE FROM OTHER FUNDS
1261	DUE FROM GENERAL FUND
1262	DUE FROM SPECIAL REVENUE FUND
1263	DUE FROM DEBT SERVICE FUND
1264	DUE FROM CAPITAL PROJECTS FUND
1265	ENTERPRISE FUNDS
1266	DUE FROM INTERNAL SERVICE FUND
1267	DUE FROM TRUST & AGENCY FUNDS
1268	PERMANENT FUNDS
1269	DUE FROM OTHER FUNDS
1270	ACCRUED INTREST
1271	ACCRUED INTEREST
1280	DUE FROM OTHER FUNDS
1281	GENERAL FUND
1282	SPECIAL REVENUE FUND
1283	DEBT SERVICE FUND
1284	CAPITAL PROJECTS FUND



Object Code	Object Description
1285	TRUST AND AGENCY FUND
1286	ENTERPRISE FUND
1287	INTERNAL SERVICE FUND
1289	DUE FROM OTHER FUND
1290	DUE FROM OTHER
1291	DUE FROM OTHER
1300	INVENTORIES
1310	INVENTORY-SUPPLIES & MTRLS
1311	SUPPLIES & MATERIALS
1400	OTHER CURRENT ASSETS
1410	DEFERRED EXPENDITURES/EXPENSES
1411	PREPAID WORKMENS COMP
1420	DEF CATASTROPHE CHARGES
1421	DEF CATASTROPHE CHARGES
1430	DEF EXPENDITURES
1431	PREPAID EXPENSE
1490	OTHER CURRENT ASSETS
1491	OTHER CURRENT ASSETS
1500	LAND, BUILDING & EQUIP
1510	LAND
1511	LAND
1520	BUILDINGS & IMPROVEMENTS
1521	BUILDINGS & IMPROVEMENTS
1530	CONSTRUCTION IN PROGRESS
1531	CONSTRUCTION IN PROGRESS
1539	FURNITURE AND EQUIPMENT
1540	FURNITURE AND EQUIPMENT
1541	VEHICLES-FIXED ASSETS
1542	DATA PROCESSING EQUIPMENT
1543	VEHICLES
1544	AUDIO-VISUAL EQUIPMENT
1545	FURNITURE & EQUIPMENT(NOT USED
1549	OTHER EQUIPMENT
1550	ASSETS PURCHASED UNDER C. L.
1551	BUILDINGS - CAPITAL LEASES
1559	FURN & EQUIP CAPITAL LEASES
1560	LIBRARY BOOKS
1561	BUILDING
1562	FURNITURE
1563	DATA PROC EQUIP
1564	VEHICLES
1565	AUDIO-VISUAL EQUIP
1566	LIBRARY BOOKS
1569	OTHER
1570	ACCUMULATED DEPRECIATION
1571	ACCMULTED DEPREC BLDG & IMPRVM
1572	ACCMULTED DEPREC FURN & EQUIP
1573	ACCMULTED DEPREC CAPITAL LEASE
1580	CONSTRUCTION IN PROGRESS
1600	AMOUNTS TO BE PROVIDED
1610	AMTS PROV PYMNT OF BOND PRIN
1611	BOND PRINCIPAL
1612	ACCRETION INTEREST
1620	AMTS PROVIDED PYMT-LEASE PRIN.

Object Code	Object Description
1621	LEASE PRINCIPAL
1630	AMT PROVIDED PYMT-LOAN PRIN.
1631	LOAN PRINCIPAL
1690	OTHER AMTS TO BE PROVIDED
1700	AMOUNTS AVAILABLE
1710	AMT AVIL PYMT-BOND PRINCIPAL
1711	BOND PRINCIPAL
1720	AMT AVIL PYMT-CAP LEASE PRIN
1721	LEASE PRINCIPAL
1730	AMT AVAILFOR PMT/CAPITAL LEASE
1731	LOAN PRINCIPAL
1740	AMTS AVAIL OF VESTED VAC BENEF
1790	OTHER AMOUNTS AVAILABLE
1800	RESTRICTED ASSETS
1810	CASH
1811	CASH
1820	INVESTMENTS
1821	INVESTMENTS
1900	OTHER DEBTS
2000	L I A B I L I T I E S
2100	CURRENT PAYABLES
2110	ACCOUNTS PAYABLE
2111	TRADE PAYABLE
2112	SALARIES PAYABLE
2113	JUDGEMENTS PAYABLE
2114	UNCASHED A/P CHECKS
2115	UNCASHED P/R CHECKS
2116	UNCASHED CHECKS
2117	UNCASHED CAFETERIA PLAN CHECKS
2120	LOANS AND LEASES PAYABLE
2121	LOANS PAYABLE
2122	LEASES PAYABLE
2123	CURRENT LIABILITIES
2130	BONDS PAYABLE-CURRENT YR
2131	BONDS PAYABLE-CURRENT YR
2140	INTEREST PAYABLES
2141	BOND INT PAYABLE
2142	LOAN INT PAYABLE
2143	LONG-TERM LEASE INT PAYABLE
2150	PAYROLL DEDUCT & WITHHOLD
2151	FEDERAL INCOME TAXES
2152	F I C A TAXES
2153	GROUP HEALTH & LIFE INS
2154	CREDIT UNION
2155	TEACHER RETIREMENT
2158	OTHER
2159	OTHER
2160	ACCRUED WAGES PAYABLE
2161	ACCRUED WAGES PAYBLE
2170	DUE TO OTHER FUNDS
2171	GENERAL FUND
2172	SPECIAL REV FUND
2173	DEBT SERVICE FUND
2174	CAPITAL PROJECTS FUND

Object Code	Object Description
2175	TRUST AND AGENCY FUND
2176	ENTERPRISE FUND
2177	INTERNAL SERVICE FUND
2178	DUE TO BANK (P/R)
2179	DUE TO BANK (A/P)
2180	DUE TO OTHER GOVERNMENTS
2181	DUE TO STATE
2182	DUE TO FEDERAL AGENCIES
2183	DUE TO OTHER GOVERNMENTS
2190	DUE TO STUDENT GROUPS
2191	DUE TO STUDENT GROUPS
2192	DUE TO STUDENT GROUPS
2193	DUE TO STUDENT GROUPS
2194	DUE TO STUDENT GROUPS
2195	DUE TO STUDENT GROUPS
2196	DUE TO STUDENT GROUPS
2197	DUE TO STUDENT GROUPS
2198	DUE TO STUDENT GROUPS
2199	LIABILITY FOR UNREPORTED DEP.
2200	ACCRUED EXPENSES
2210	ACCRUED EXPENSES
2211	ACCRUED EXPENSES
2290	OTHER ACCRUED EXPENSES
2300	DEFERRED REVENUE
2310	DEFERRED REVENUE
2311	DEFERRED REVENUE
2320	DEF CATASTROPHE RECOVERY
2321	DEF CATASTROPHE RECOVERY
2400	PAYABLE FROM RESTR ASSETS
2410	CONSTRUCTION CONTRACT
2411	CONSTRUCTION CONTRACT
2420	FISCAL AGENT
2421	FISCAL AGENT
2430	ACCRUED INTEREST
2431	ACCRUED INTEREST
2440	OTHER
2441	OTHER
2500	OBJECT GROUP DESCRIPTION
2510	BONDS PAYABLE-LONG-TERM
2512	BONDS PAYABLE
2520	LOANS PAYABLE-LONG-TERM
2530	OBJECT GROUP DESCRIPTION
2531	CAPITAL LEASES PAYBL-LONG TERM
2590	OTHER LONG-TERM DEBT PAYABLE
2600	SHORT TERM LOANS
2610	LOANS PAYABLE-DEFERRED
2611	LOANS PAYABLE-DEFERRED
2700	BONDED DEBT PAYABLE
2710	BONDS PAYABLE
2711	BONDS PAYABLE
2800	OTHER LONG-TERM DEBT PAYABLE
2820	LEASES PAYABLE
2821	LEASES PAYABLE
2840	EARLY RETIREMENT PAYABLE

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Object Code	Object Description
2900	OBJECT GROUP DESCRIPTION
2990	OBJECT GROUP DESCRIPTION
2999	LIABILITY FOR UNRECORDED DEP.
3000	FUND EQUITY
3100	FUND BALANCE
3110	UNRESERVED FUND BALANCE
3111	FUND BALANCE
3130	RESR INVEST G.F.ASSETS CONSTRU
3140	RESR INVESTMENT GEN FIX ASSETS
3200	INVESTED RESERVES
3210	RESR FOR INVESTMNT IN INVEN
3211	RESR FOR INVESTMNT IN INVEN
3220	RESR RETIREMENT FUND INDEBT
3221	RESR RETIREMENT FUND INDEBT
3230	RESR AUTHORIZED CAPITAL PROJCT
3231	RESR AUTHORIZED CONSTRUCTION
3240	RESR INVEST GEN FIX ASSETS
3241	RESR INVEST GEN FIX ASSETS
3250	RESR NON-CURRENT LIABILITY
3251	RESR NON-CURRENT LIABILITY
3270	RESERVE FOR ENDOWMENTS
3271	RESERVE FOR ENDOWMENTS
3300	RETAINED EARNINGS
3310	OBJECT GROUP DESCRIPTION
3311	RETAINED EARNINGS
3330	RETAINED EARNINGS
3400	RESERV FOR INVESTMENT IN INV.
3410	RESR FOR INVENTORY (C. STORE)
3411	RETAINED EARNINGS
3420	RESR RETIREMENT FUND INDEBT
3440	RESERVE FOR ENCUMBRANCE
3450	RESTRICTED FEDERAL/STATE GRANT
3470	CAPTL ACQUISITION&CONTRACTUAL
3480	RETIREMENT OF LONG-TERM DEBT
3490	OTHER RESERVES OF FUND BALANCE
3500	OBJECT GROUP DESCRIPTION
3510	RESR AUTHOURIZED CAPITAL PROJ
3530	DESIGNATED F/B - EQUIPMENT
3540	OTHER FUND BALANCE
3545	OTHER COMMITTED FUND BALANCE
3590	RESR AUTHORIZED CAPITAL PROJEC
3600	UNRESERVED FUND BALANCE
3610	UNRESERVED FUND BALANCE
3611	UNRESERVED FUND BALANCE
3700	BUDGETARY FUND BALANCE
3900	UNRESTRICTED FUND BALANCE
4000	CLEARING ACCOUNTS
4100	CLEARING ACCOUNT
4110	CLEARING ACCOUNT
4111	CLEARING ACCOUNT
4200	CATASTROPHE CLEARING ACCNT
4300	ENCUMBRANCE RESERVES
4310	RESERVE FOR ENCUMBRANCES
5000	REVENUE/OTH RES CONTROL ACCNT

Object Code	Object Description
5010	ESTIMATED REVENUE CONTROL
5020	ESTIMATED OTHER RESOURCES CONT
5030	REALIZED REVENUE CONTROL
5060	REALIZED OTHER RESOURCES CONTR
5070	REVENUES
5700	REVENUE-LOCAL & INTERMED
5710	REAL & PERS PROP TAXES
5711	TAXES-CURRENT YEAR LEVY
5712	TAXES DEL CURRENT YEAR LEVY
5713	TAXES - PRIOR YEARS
5714	PENALTIES
5715	INTEREST
5716	SUPPLEMENTAL TAX-CURR YR
5717	SUPPLEMENTAL TAX-PRIOR YR
5718	ROLLBACK TAXES
5719	OTHER
5720	REV FM SRVCS TO LOCAL ED AG
5721	LOC REV RESULT SALE/WADA/OTHER
5722	SHARED SERV ARANG LOC.REV/MEMB
5723	SHARED SERV ARANG LOC REV/FISC
5724	SPECIAL EDUCATION
5729	LOC REV RESULT/SERV REND OTHER
5730	TUITION & FEES FROM PATRONS
5731	REGULAR DAY SCHOOL
5732	ADULT EDUCATION
5733	SUMMER SCHOOL
5734	DRIVER EDUCATION
5735	TRANSPORTATION
5736	TUITION & FEES-SUMMER SCHOOL
5739	OTHER PATRON TUITION & FEES
5740	TRANS FROM WITHIN STATE
5741	TUITION
5742	EARNINGS FROM TEMP. DEPOSITS
5743	RENT
5744	GIFTS AND BEQUESTS
5745	INSURANCE RECOVERY
5749	MISC TRANS FM WITHIN STATE
5750	ENTERPRISING ACTIVITIES
5751	FOOD SERVICES
5752	ATHELETIC ACTIVITY
5753	CO-CURRICULAR ACTIVITY
5754	QUASI-EXT INTERFD TRANSACTIONS
5755	INCOME FROM SALES
5759	COCURRICULAR,ENTERPRISING SERV
5760	OTHER REV FM LOCAL SOURCE
5761	EARN FM PERM FUND & ENDOW
5762	EARN FM TEMP DEP & INVEST
5763	NET REC FM REVOLVE FUNDS
5764	RENT
5765	GIFTS AND BEQUESTS
5768	REVENUE FROM VENDING MACHINES
5769	MISC REV FM LOCAL SOURCES
5770	REVENUE FM INTERMED SOURC
5771	COUNTY AVAILABLE

Object Code	Object Description
5010	ESTIMATED REVENUE CONTROL
5020	ESTIMATED OTHER RESOURCES CONT
5030	REALIZED REVENUE CONTROL
5060	REALIZED OTHER RESOURCES CONTR
5070	REVENUES
5700	REVENUE-LOCAL & INTERMED
5710	REAL & PERS PROP TAXES
5711	TAXES-CURRENT YEAR LEVY
5712	TAXES DEL CURRENT YEAR LEVY
5713	TAXES - PRIOR YEARS
5714	PENALTIES
5715	INTEREST
5716	SUPPLEMENTAL TAX-CURR YR
5717	SUPPLEMENTAL TAX-PRIOR YR
5718	ROLLBACK TAXES
5719	OTHER
5720	REV FM SRVCS TO LOCAL ED AG
5721	LOC REV RESULT SALE/WADA/OTHER
5722	SHARED SERV ARANG LOC.REV/MEMB
5723	SHARED SERV ARANG LOC REV/FISC
5724	SPECIAL EDUCATION
5729	LOC REV RESULT/SERV REND OTHER
5730	TUITION & FEES FROM PATRONS
5731	REGULAR DAY SCHOOL
5732	ADULT EDUCATION
5733	SUMMER SCHOOL
5734	DRIVER EDUCATION
5735	TRANSPORTATION
5736	TUITION & FEES-SUMMER SCHOOL
5739	OTHER PATRON TUITION & FEES
5740	TRANS FROM WITHIN STATE
5741	TUITION
5742	EARNINGS FROM TEMP. DEPOSITS
5743	RENT
5744	GIFTS AND BEQUESTS
5745	INSURANCE RECOVERY
5749	MISC TRANS FM WITHIN STATE
5750	ENTERPRISING ACTIVITIES
5751	FOOD SERVICES
5752	ATHELETIC ACTIVITY
5753	CO-CURRICULAR ACTIVITY
5754	QUASI-EXT INTERFD TRANSACTIONS
5755	INCOME FROM SALES
5759	COCURRICULAR,ENTERPRISING SERV
5760	OTHER REV FM LOCAL SOURCE
5761	EARN FM PERM FUND & ENDOW
5762	EARN FM TEMP DEP & INVEST
5763	NET REC FM REVOLVE FUNDS
5764	RENT
5765	GIFTS AND BEQUESTS
5768	REVENUE FROM VENDING MACHINES
5769	MISC REV FM LOCAL SOURCES
5770	REVENUE FM INTERMED SOURC
5771	COUNTY AVAILABLE

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5772	COUNTY EQUALIZATION
5779	MISC REV FRM INTERMED SRC
5780	REVENUE FM OUTSIDE STATE
5781	TUITION
5782	TRANSPORTATION
5789	MISC OUT-OF-STATE REVENUE
5800	STATE PROGRAM REVENUES
5810	PER CAPITA-FOUNDATION REV
5811	PER CAPITA APPORTIONMENT
5812	FOUNDATION ENTITLEMENT
5813	FOUND FUND INCENTIVE AID
5819	OTHER FOUND. SCH.PROG ACT REV.
5820	OBJECT GROUP DESCRIPTION
5828	STATE PROG.REV-PREKINDERGARTEN
5829	STATE PROG. REV. DIST. BY TEA
5830	OBJECT GROUP DESCRIPTION
5831	TRS CARE ON-BEHALF PAYMENTS
5832	TRS SUPPLEMENT
5839	ST REV.FM TX GOV OTHER THAN TEA
5840	OTHER STATE PGRM REVENUES
5841	SHARED SERV ARRANG ST REV/MEMB
5842	SHARED SERV.ARRANG-ST REV/FISCL
5849	SHARED SERV. ARRANG-STATE REV.
5850	OTHER STATE PROGRAM REVENUES
5851	INDUSTRIAL START-UP
5852	APPRENTICESHIP TRAINING
5853	TECHNOLOGY
5858	FACILITIES EMERGENCY GRANTS
5859	MISC STATE PGRM REVENUE
5860	REV FM OTH TEX GVT AGENCY
5869	ECIP STATE REV.
5900	FEDL PROG REV & NONREV RCPTS
5910	FEDERALLY DIST REVENUES
5911	MAINT AND OPERATION
5912	FEDERAL FOREST RESERVES
5913	SCHOOL PLANT CONSTRUCTION
5914	FEDERAL PROGRAM REVENUE
5915	HEAD START
5916	BILINGUAL EDUCATION
5917	CHILD NUTRITION PROGRAM
5918	ENERGY CONSRV FOR INSTL BLDGS
5919	FED REV DISTB THRU GOV ENTITIE
5920	FEDERALLY DISTRIBUTED REVENUES
5921	SCHOOL BREAKFAST PROGRAM
5922	NATIONAL SCHOOL LUNCH PROGRAM
5923	USDA DONATED COMMODITIES
5929	FED REV DISTRIBUTED BY TEA
5930	VOC ED NON FOUNDATION
5931	SCH.HEALTH&RELATED SERV(SHARS)
5932	MAC REVENUE
5939	FED REV DISTRIBUTED BY TX GOV.
5940	ECIA AND ESEA
5941	ECIA CHAPER 1 REGULAR
5942	ECIA CHAPTER 1 MIGRANT



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5943	ECIA CHAPTER 1 HANDICAPPED
5944	ESTIMATED REVENUE
5947	TITLE VII (TEA CONTRACT)
5948	ECIA CHAPTER 2
5949	IDC 28X
5950	OTHR STATE DIST FED REVEN
5951	SHARED SERV ARANG FED REV/MEMB
5952	SHARED SER ARANG FED.REV/FISCL
5953	ED FOR HANDCP TI VI PT C
5954	ADULT BASIC ED (FEDERAL)
5955	JOB TRAINING PARTNERSHIP JTPA
5956	TRANSITION PROG FOR REFUGEE CH
5957	EMERG IMMGRITION ED ACT OF 1983
5958	SCHOOL BREAKFAST PROGRAM
5959	SHARED SERV ARRANG-FED.REV.
5960	OTHER STATE DIST FED REV
5961	NATIONAL SCHOOL LUNCH PROGRAM
5962	ED FOR HANDCP TI VI PART D
5963	EDUC FOR ECON SEC ACT EESA TII
5964	DRUG FREE SCH AND COM ACT 1986
5965	ST LEGL IMPCT ASST GRNTS-SLIAG
5966	STEWART MCKINNEY HMLS ASST ACT
5967	U.S.D.A. DONATED COMMODITIES
5969	MISC STAT DIST FED REVENU
5990	OTHER RESOURCES
5991	SALE OF BONDS
5992	SALE OF LAND & BUILDINGS
5993	SALE OF EQUIPMENT
5994	NET INSURANCE RECOVERY
5995	LEASE-PURCHASE PROCEEDS
5996	LOAN PROCEEDS (NON CURRENT)
5997	FLOW-THROUGH IN
5998	TRANSFERS IN
5999	OTHER NON-REVENUE RECEIPTS
6000	E X P E N D I T U R E S
6010	APPROPRIATIONS - CONTROL
6020	APPROP (OTHER) CONTROL
6030	ENCUMBRANCES - CONTROL
6050	EXPENDITURES - CONTROL
6060	OTHER USES - CONTROL
6070	EXPENDITURES CONTROL
6100	PAYROLL COSTS
6110	SALARIES OR WAGES
6111	TEACHERS & OTHER PROF PERSNL
6112	SALARIES - SUBSTITUTE TEACHERS
6113	CLERICAL & ANCILLARY WORKERS
6114	PART-TIME & TEMP.SUB-ANC. WRKS
6115	CAREER LADDER SALARY SUPLMENT
6117	OTHER SUBSTITUTES
6118	EXTRA PAY PROFESSIONALS
6119	SALARIES FOR PROFESSIONALS
6120	OVERTIME PAY
6121	EXTRA PAY/OVERTIME-NON DEGREE
6122	OTHER SUBSTITUTES



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Object Code	Object Description
6128	OVERTIME PAY - SUPPORT
6129	SALARIES NON DEGREE
6130	OTHER PAYROLL PAYMENTS
6131	EMPLOYEE ALLOWANCES
6132	TRS SUPPLEMENTAL COMPENSATION
6139	EMPLOYEE ALLOWANCES
6140	EMPLOYEE BENEFITS
6141	SOCIAL SECURITY/MEDICARE
6142	GROUP HEALTH & LIFE INSURANCE
6143	WORKMENS COMPENSATION
6144	TR/CARE ON BEHALF PAYMENTS
6145	UNEMPLOYMENT COMPENSATION
6146	TEACHER RETIREMENT
6147	SICK LEAVE PAY
6148	VACATION LEAVE PAY
6149	OTHER EMPLOYEE BENEFITS
6200	PROFESSIONAL & CONTRACTED SERV
6210	PROFESSIONAL SERVICES
6211	LEGAL SERVICES
6212	AUDIT SERVICES
6213	TAX APPRAISAL AND COLLECTION
6214	TAX COLLECTION & EVALUATION
6215	DATA PROCESSING SERVICE
6216	PUPIL APPRAISAL SERVICES
6217	COCURRICULAR EVENT SERVICES
6218	STUDENT ASSEMBLY SERVICES
6219	PROFESSIONAL/CONSULTING SERV.
6220	TUITION AND TRANSFER PAYMENTS
6221	STAFF TUITION & RELATED FEES
6222	STUDENT TUITION PUBLIC SCHOOLS
6223	STUDENT TUITION OTHER THAN P.S
6224	STUDENT ATTENDANCE CREDITS
6225	STUDENT TUITION-HIGHER ED.
6229	TUITION AND TRANSFER PAYMENTS
6230	EDUCATION SERVICE CENTER SERV
6231	TUITION SERVICES
6232	TRANSPORTATION SERVICES
6239	REGION 20 (PEIMS & OTHERS)
6240	TRANSFERS-OUTSIDE STATES
6241	TUITION SERVICES
6242	TRANSPORTATION SERVICES
6244	MAINT. & REPAIR - VEHICLES
6245	CONTRACTED SERVICES FOR BLDGS.
6246	CONTRACTED SERV FOR GROUNDS
6247	OBJECT CODE DESCRIPTION
6249	MAINT & REPAIR (FURN. & EQUIP)
6250	REG ED SERV CTR SERVICES
6251	MEDIA
6252	DATA PROCESSING
6253	SPECIAL EDUCATION
6254	VOCATIONAL EDUCATION
6255	WATER
6256	TELEPHONE/TELECOMMUNICATIONS
6257	ELECTRICITY

Object Code	Object Description
6258	GAS&OTHER FUEL/HEAT-COOL/BLDGS
6259	SOLID WASTE DISPOSABLE
6260	MAINT & REPAIR SERVICES
6261	CONTRACTED MAINTENANCE/REPAIR
6262	DATA PROCESSING EQUIPMENT
6263	VEHICLES
6264	AUDIO-VISUAL EQUIPMENT
6266	BUILDINGS
6267	GROUNDS
6269	RENTALS - OPERATING LEASES
6270	UTILITIES
6271	WATER
6272	TELEPHONE, TELECOMMUNICATIONS
6273	ELECTRICITY
6274	GAS
6279	OTHER UTILITIES
6280	RENTALS
6281	LEASE OF EQUIPMENT
6282	DATA PROCESSING EQUIPMENT
6283	VEHICLES
6284	AUDIO-VISUAL
6286	BUILDINGS
6287	LAND
6289	ALL OTHER RENTALS
6290	QUASI EXTERNAL SERVICES
6291	CONSULTING SERVICES
6292	DATA PROCESSING SERVICES
6293	PRINTING AND DUPLICAT SERVICES
6294	MOTOR POOL VEHICLES
6295	PRINTING AND DUPLICATION
6296	CENTRAL WAREHOUSE SERVICES
6297	SELF INSURANCE FUND
6299	MISC CONTRACTED SERVICES
6300	SUPPLIES AND MATERIALS
6310	SUPPLIES & MAT-MAINT & OP
6311	GAS & OTHER FUELS FOR VEHI/BUS
6312	DATA PROCESSING EQUIPMENT
6313	VEHICLES
6315	REPAIR PARTS FOR VEHICLE/BUSES
6316	BUILDINGS
6317	SUPPLIES FOR GROUNDS
6318	REIMBURSEMENT BUS ROUTES
6319	OTHER SUPPLIES FOR MAINT/OPERA
6320	SUPPLIES & MTRLS-AUDIO VISUAL
6321	TEXTBOOKS
6329	READING MATERIALS
6330	BOOKS MAGS & PERIODICALS
6331	BOOKS
6332	TEXTBOOKS
6333	MAGAZINES & PERIODICALS
6339	TESTING MATERIALS
6340	FOOD SERVICE
6341	FOOD
6342	NON FOOD

Object Code	Object Description
6343	ITEMS FOR SALE
6344	USDA DONATED COMMODITIES
6348	COLD STORAGE
6349	FOOD SERVICE SUPPLIES
6350	FOOD SERVICE
6351	FOOD BREAKFAST/LUNCH
6352	NON-FOOD
6353	ITEMS FOR SALE
6354	USDA DONATED COMMODITIES
6359	WRITEOFF/FOOD ITEMS INVENTORY
6390	SUPPLIES & MATERIALS-GEN
6391	GENERAL SUPPLIES
6394	REPAIR PARTS
6395	FURN. AND EQUIP. UNDER 5000
6398	REPAIR PARTS
6399	GENERAL SUPPLIES
6400	OTHER OPERATING EXPENSES
6410	TRAVEL & SUBSISTENCE
6411	TRAVEL (EMPLOYEES ONLY)
6412	TRAVEL (STUDENTS ONLY)
6413	STIPENDS NON EMPLOYEES
6414	TRAVEL AND SUBSISTENCE STUDENT
6415	NON-EMPLOYEE STIPEND
6419	TRAVEL (PARENTS/BOARD MEMBERS)
6420	OBJECT GROUP DESCRIPTION
6429	INSURANCE AND BONDING COST
6430	INSURANCE & BONDING EXP
6431	PROPERTY INSURANCE
6432	LIABILITY INSURANCE
6433	BOND EXPENSES
6434	ATHLETIC INSURANCE
6439	ELECTION COST
6440	ELECTION EXPENSES
6441	ELECTION EXPENSES
6450	EXPEND TO COVER DEFICITS
6453	STUDENT ACTIVITY
6459	OTHER
6490	MISC OPERATING EXPENSES
6491	FEES AND DUES
6492	AWARDS
6493	BUILDING USE
6495	DUES
6497	ROYALTIES
6498	FEES AND DUES (FIELD TRIPS)
6499	MISC OPERATING EXPENSES
6500	DEBT SERVICE
6510	DEBT PRINCIPAL
6511	BOND PRINCIPAL
6512	CAPITAL LEASE PRINCIPAL
6513	LONG-TERM LOAN PRINCIPAL
6520	INTEREST
6521	INTEREST ON BONDS
6522	CAPITAL LEASE INTEREST
6523	INTEREST ON DEBT

Object Code	Object Description
6524	LEASES
6529	OTHER INTEREST
6590	OTHER DEBT SERVICE EXP
6591	FEEES
6592	LOCAL ASSMNT REFUNDING BONDS
6594	OTHER DEBT SERVICE FEES
6599	OTHER DEBT FEES
6600	CPTL OUTLY LAND BLDG & EQUIP
6610	LAND PURCHASE OR IMPROVEMENTS
6611	LAND PURCHASE
6612	LAND IMPROVEMENTS
6613	FEEES
6619	LAND PURCHASE, IMPROVEMENT
6620	BLDG PRCHSE CONSTR IMPROV
6621	BUILDING PURCHASE-CONST
6622	BUILDING IMPROVEMENTS
6623	FEEES
6629	BUILDING PURCHASE,CONST.IMPROV
6630	FURNITURE & EQUIPMENT
6631	VEHICLES
6632	DATA PROCESSING
6633	VEHICLES
6634	AUDIO-VISUAL
6635	LIBRARY BOOKS
6639	FURN & EQUIP,COMPUTERS,TEL SYS
6640	FIXED ASSETS
6641	FIXED ASSETS-ALL OTHERS
6642	FIXED ASSETS-COMPUTER RELATED
6643	CAPITAL LEASES
6644	FIXED ASSETS-AUDIO VISUAL
6649	FIXED ASSETS
6650	FIXED ASSETS LEASE/PURCHASE
6651	LEASE/PURCHASE OF BUILDINGS
6652	LEASE/PURCHASE OF FURN & EQUIP
6654	LAN, DATA, TEL. SYSTEM
6659	LEASE PURCHASE OF BLDG, FURN.
6660	OBJECT GROUP DESCRIPTION
6669	LIBRARY BOOKS
6900	OTHER USES
6990	OTHER USES
6991	FLOW-THROUGH OUT
6992	TRANSFERS OUT
6994	LOANS
6999	MISCELLANEOUS OTHER USES
7000	OTHER RESOURCES ACCOUNTS
7900	OTHER RESOURCES
7910	OBJECT GROUP DESCRIPTION
7911	SALE OF BONDS
7912	SALE OF PROPERTY
7913	PROCEEDS FROM CAPITAL LEASES
7915	OPERATING TRANSFER IN
7916	PREM OR DISC ON ISSUANCE BONDS
7917	PREPAID INTEREST BONDS
7918	OTHER RESOURCES/SPECIAL ITEM

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7940	OBJECT GROUP DESCRIPTION
7949	CAPITAL LEASE OTHER SOURCES
7950	OBJECT GROUP DESCRIPTION
7951	SALE OF FIXED ASSETS
7955	INTEREST FROM DEPOSITS
7980	OBJECT GROUP DESCRIPTION
7988	NON-OPERATING REVENUES
7989	OTHER NON-OPERATING REVENUES
7990	OTHER RESOURCES
7991	SALE OF BONDS
7992	SALE OF REAL AND PERSONAL PROP
7993	SURPLUS SALE
7994	LEASE PURCHASE PROCEEDS
7996	RESIDUAL EQUITY TRANSFERS - IN
7997	TRANSFER IN
7999	RESIDUAL EQUITY TRANSFERS IN
8000	OTHER USES ACCOUNT
8900	OTERH USES
8910	OBJECT GROUP DESCRIPTION
8911	OPERATING TRANSFER OUT
8912	SPECIAL ITEMS
8940	OBJECT GROUP DESCRIPTION
8949	LAN & TELEPHONE SYSTEMS
8950	TRANSFER OUT,DISTRICT TRANSP.
8980	OBJECT GROUP DESCRIPTION
8988	NON-OPERATING EXPENSES
8989	TRANSFER OUT FOR FIELD TRIPS
8990	OTERH USES
8992	TRANSFER OUT
8993	OTHER USES
8999	TRANSPORTATION NONCASH EXPEND

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00	SUB OBJECT CD IS 00
01	SUB OBJECT CD IS 01
02	SUB OBJECT CD IS 02
03	SUB OBJECT CD IS 03
04	SUB OBJECT CD IS 04
05	SUB OBJECT CD IS 05
06	SUB OBJECT CD IS 06
07	SUB OBJECT CD IS 07
08	SUB OBJECT CD IS 08
09	SUB OBJECT CD IS 09
10	SUB OBJECT CD IS 10
11	RETIREMENT INCENTIVES
12	SUB OBJECT CD IS 12
13	SUB OBJECT CD IS 13
14	SUB OBJECT CD IS 14
15	THEATRE ARTS
16	FINE ARTS DESIGNATION
17	SUB OBJECT CD IS 17
18	SUB OBJECT CD IS 18
19	BAND
20	HEADSTART MONEY FROM COSA
21	SUB OBJECT CD IS 21
22	Cosmetology Remodeling
23	Erate
24	Emma Frey Remodeling
25	SUB OBJECT CD IS 25
26	SUB OBJECT CD IS 26
27	EARLY TRANSITION CENTER
28	SUB OBJECT CD IS 28
29	SUB OBJECT CD IS 29
30	PRE-K STATE COMP INCLUSION
31	SUB OBJECT CD IS 31
32	ERATE APPROVED JUNE 2010
33	Cinco K
34	SUB OBJECT CD IS 34
35	SUB OBJECT CD IS 35
36	SUB OBJECT CD IS 36
37	SUB OBJECT CD IS 37
38	SUB OBJECT CD IS 38
39	SUB OBJECT CD IS 39
40	CHEERLEADING
41	Madrina Padrino
42	BOND INTEREST
43	UNITED WAY STIPEND-MOU
44	SUB OBJECT CD IS 44
45	DUAL LANGUAGE
46	STEM

Sub-Object Code	Sub-Object Description
47	FINE ARTS ACADEMY
48	TX FITNESS NOW GRANT
49	GRANT WRITER-WORK STUDY READS
50	SUB OBJECT CD IS 50
51	SUB OBJECT CD IS 51
52	SUB OBJECT CD IS 52
53	SUB OBJECT CD IS 53
54	SUB OBJECT CD IS 54
55	SUB OBJECT CD IS 55
56	SUB OBJECT CD IS 56
57	ADDTL MONEY
58	SUB OBJECT CD IS 58
59	SUB OBJECT CD IS 59
60	SUB OBJECT CD IS 60
61	SUB OBJECT CD IS 61
62	SUB OBJECT CD IS 62
63	SUB OBJECT CD IS 63
64	SUB OBJECT CD IS 64
65	SUB OBJECT CD IS 65
66	ARRA FUNDS
67	FIT FAMILY CHALLENGE 2010
68	EDGEWOOD FOUNDATION DONATIONS
69	DISTRICT COPIERS-OVERAGE
70	STUDENT WORKERS
71	SUB OBJECT CD IS 71
72	SUB OBJECT CD IS 72
73	SUB OBJECT CD IS 73
74	Capital Projects 2/14
75	SUB OBJECT CD IS 75
76	SUB OBJECT CD IS 76
77	EMMA FREY RENOVATIONS
78	EDGEWOOD FOUNDATION-EISD
79	SUB OBJECT CD IS 79
80	MATH/SCIENCE INITIATIVE LOCAL
81	MATH/SCIENCE INITIATIVE GRANT
82	AFTER SCHOOL PROGRAM
83	SUB OBJECT CD IS 83
84	SUB OBJECT CD IS 84
85	CITIGROUP FOUNDATION
86	WASHINGTON MUTUAL DONATION
87	DONATION FOR A. FALKENBERG
88	DONATION FOR J. LAGOS
89	SAW MINI GRANT
90	Erate 90%
91	DESIGNATION 12/07
92	DESIGNATION 8/07
93	DESIGNATION 5/07

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Sub-Object Codes  
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Sub-Object Code	Sub-Object Description
94	BOEING
95	SUB OBJECT CD IS 95
96	FITNESSGRAM
97	DONATION
98	one time budget increase
99	SUB OBJECT CD IS 99

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Organization Codes  
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Organization Code	Organization Description
000	EDGEWOOD I.S.D. S.A.
001	EDGEWOOD HIGH SCH.
002	KENNEDY HIGH SCH.
003	MEMORIAL HIGH SCH.
004	DELETE
005	HOLY CROSS HIGH SCH.
006	COMPETENCY BASED H S
007	EDGEWOOD ACADEMY
041	BRENTWOOD MIDDLE
042	ALTERNATIVE CENTER
044	E T WRENN JUNIOR HI
045	TRUMAN MIDDLE
046	GUS GARCIA JUNIOR HI
047	DELETE
101	HOELSCHER ELEM.
102	BURLESON ELEM.
104	CISNEROS ELEMENTARY
105	CORONADO/ESCOBAR ELM
106	ALONSO S PERALES ELM
107	EMMA FREY ELEM.
108	GARDENDALE ELEM.
109	JOHNSON ELEM.
110	LAS PALMAS ELEM.
112	LOMA PARK ELEM.
113	ROOSEVELT ELEM.
114	STAFFORD ELEM.
115	H. K. WILLIAMS ELEM.
116	WINSTON ELEM.
117	H. B. GONZALEZ ELEM.
118	CARDENAS CENTER
119	CHRIST THE KING ELEM
120	ST JOHN BERCHMAM EL.
121	HOLY ROSARY ELEM.
122	WESTSIDE CATHOLIC
123	ST. PHILIP OF JESUS
124	BURLESON CENTER
125	STAFFORD CENTER
130	ST JOHN BOSCO ELEM.
131	LITTLE FLOWER SCHOOL
132	ST. GERARD SCHOOL
133	ST. JAMES SCHOOL
134	ST. LEO'S SCHOOL
135	ST. MARY SCHOOL
136	ST. PAUL SCHOOL
137	ST MARTIN HALL
138	ST MARGARET MARY
139	BLESSED SACRAMENT
200	ST. ANTHONY ELEM.
202	ST. JOSEPH
203	ST. MARY MAGDALENE
204	PROVIDENCE
205	INCARNATE WORD
206	LADY OF PERPETUAL
207	ST. CECILIA

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Organization Code	Organization Description
208	ST. FRANCIS
209	ST.JOHN EVANGELIST
210	ST. LUKE
211	ST.GREGORY THE GREAT
301	ADDITIONAL WITHHOLDING TAX
302	UNITED WAY
303	U.S. SAVINGS BONDS
304	FIRSTMARK CREDIT UNION
305	SW PUBLIC WORKERS UNION
306	ASSOC. TEACHER PRO. ED.
307	TEXAS FEDERATION OF TEACHERS
308	E.S.P.A
309	TX UNITED SCHOOL EMPLOYEES
310	T.S.T.A. EDGE. CLASS RM
311	ATTORNEY GEN.
312	DUES FROM EMPLOYEES
313	LEVY MARION OLSON
314	TAX LEVY INTERNAL REVENUE SERV
315	N.A.G.E.
316	TCTA
317	TXGUARNSTUDLOAN
318	VAN RU CR.CORP.
319	NCUA
320	OK.GUAR.STUD.LN
321	BEX.CTY.CHILD
322	COURT TRUSTEE
323	JEFF.CTY.CHILD
324	DALLASCTY.CHILD
325	RAYWOODBONILLA
326	U.S.DEPT OF ED.
327	U.S.A.FUNDS
328	REGIONAL ADJ.
329	TRAVIS COUNTY
330	NAPE
331	OSI COLLECTION
332	HUSTONTILLOTSON
333	ALLIED INTER.
334	AFT
335	NAT.A.P.E
336	UNITEDPUBWRKTX
337	CAN LIFE DIST
338	EMC NAT. LIFE
339	COBRA
340	RETIRED PERSONL
341	RIATA FINAN.SERV MEDICAL REIMB
342	RIATA FINAN.SERVS MEMBER FEES
343	UNITED DENTAL
344	RIATA FINAN.SERVDEP CHILD CARE
345	USA FUNDS - GRC
346	AETNA LONG TERM CARE
347	AMERICAN DENTAL
348	WINDHAM PROFESSIONALS, INC.
349	CANADA LI.SUPP.
350	EYE CARE PLAN

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Organization Code	Organization Description
351	CIGNA ACCID.
352	EISD POA
353	EISD CLEAT
354	TIVA
355	TEPSA
356	T.A.S.S.P.
357	TX MUNICIPAL POLICE ASSN
358	DIVERSIFIED COLLECTION SERVICE
359	USA FUNDS-PREMIERE CREDIT OF N
360	TX. LIFE INS.
361	NAT.PLAN ADMIN.
362	TEXAS TEACHERS ALTERNATIVE CER
363	EDUCATION SERVICE CENTER, REG
364	EDFUND
365	conversion
366	EDUCATIONAL CREDIT MANAGEMENT
367	EDUCATION SERVICE CENTER, REG
368	EDUCATION SERVICE CENTER, REG
369	NCO FINANCIAL
370	PAYCO GEN AMER
371	HUMANA PPO90/60
372	HUMANA PPO80/60
373	HUMANA HMO MO27
374	HUMANA HMO MO26
375	HUMANA HOS.INDE
376	HUMANA (DENTAL)
377	HUMANA LIFE
378	HUMANA LIFE
379	UDC PROTDCNCARE
380	Q.C.D. (DENTAL)
381	TRS CARE SURCHARGE
382	conversion
383	UNUM
384	TRS-MILITARY
385	HARRIS COUNTY
386	FRIEND OF COURT
387	WASH.STA.SUPPRT
388	USATTORNEYOFFIC
389	USATTORNEYOFFIC
390	YUBA COUNTY
391	TRS BUY BACK
392	ACCD
393	US ATTORNEY'S OFFICE
394	JO ANN MORALES-URDIALES
395	JAMES L HILL
396	BAND STIPEND PAYBACKS
397	EISD FITNESS CENTER- EMPLOYEE
398	DEPARTMENT OF SOCIAL SERVICES
399	GREAT AMERICAN PLAN ADMIN.
400	457 PLAN - GREAT AMERICAN
401	UIL STIPEND PAYBACK
402	STATE DISBURSEMENT UNIT
403	EISD FITNESS CENTER - SPOUSE
404	EISD FITNESS CENTER - DEPENDEN

Organization Code	Organization Description
405	STEPHANI A. WALSH
406	NYS CHILD SUPPORT PROCESSING C
407	U.S. DEPARTMENT OF THE TREASUR
409	TSA CONSULTING GROUP, INC.
410	457 PLAN-TSA CONSULTING GROUP,
430	BLUE CROSS/BLUE SHIELD BASE
431	BLUE CROSS/BLUE SHIELD LOW
432	BLUE CROSS/BLUE SHIELD MID
433	BLUE CROSS/BLUE SHIELD HIGH
434	5STAR CANCER
435	5STAR GROUP LIFE
436	5STAR VOLUNTARY LIFE-EE
437	5STAR VOLUNTARY LIFE-SP
438	5STAR VOLUNTARY LIFE-CH
439	AETNA DISABILITY
440	METLIFE PPO DENTAL
441	METLIFE DHMO DENTAL
442	EYEMED VISION
443	SOMI FSA-MEDICAL REIMBURSEMENT
444	SOMI FSD-DEPENDENT CARE
445	SOMI 403B
446	SOMI 457
447	5STAR PORTABLE LIFE
471	HUMANA COVERAGE FIRST 1
472	HUMANA COVERAGE FIRST 2
473	HUMANA PPO 2
474	HUMANA HMO 2
475	FICA ALTERNATIVE PLAN
476	457 PLAN
477	TRANSAMERICA OCCIDENTAL LIFE
478	PAYBACKS
479	FORT DEARBORN BASIC LIFE INSUR
480	FORT DEARBORN VOLUNTARY LIFE I
481	FICA ALTERNATIVE PLAN REFUND
482	BLUE CROSS/BLUE SHIELD PPO LOW
483	BLUE CROSS/BLUE SHIELD PPO HI
484	BLUE CROSS/BLUE SHIELD HMO
485	GUARDIAN - DHMO (DENTAL)
486	GUARDIAN - PPO (DENTAL)
487	SPECTERA - (VISION)
488	ALLSTATE - (CANCER)
489	EEBA
490	MARY L GALVAN
491	PHEAA
492	TRS PAYBACK
493	DELTA MANAGEMENT ASSOCIATES
500	NPA MEDICAL REIMBURSEMENT
501	NPA CAFETERIA PLAN
502	NPA CHILD CARE REIMBURSEMENT
503	ALLSTATE ACCIDENT
504	ALLSTATE HOSPITAL INDEMNITY
505	ALLSTATE HEART/STROKE
506	PROTECTIVE LIFE-TERM
507	PROTECTICE LIFE-CRIT. ILLNESS

Organization Code	Organization Description
508	STANDARD DISABILITY
509	AETNA BASIC LIFE
510	AETNA TERM LIFE
511	AETNA OPEN ACCESS MGD CHOICE
512	AETNA CHOICE POS
513	AETNA HMO
514	PROTECTIVE LIFE UNIVERSAL
515	ING
517	AETNA SUPPLEMENTAL LIFE-SPOUSE
518	AETNA SUPPLEMENTAL LIFE-CHILD
520	AETNA LOW ALTERNATE-EE ONLY
521	AETNA LOW ALTERNATE-EE & SPOUS
522	AETNA LOW ALTERNATE-EE & CHILD
523	AETNA LOW ALTERNATE-EE & FAMIL
525	AETNA LOW MATCHING-EE ONLY
526	AETNA LOW MATCHING-EE & SPOUSE
527	AETNA LOW MATCHING-EE & CHILDR
528	AETNA LOW MATCHING-EE & FAMILY
530	AETNA HMO - EE ONLY
531	AETNA HMO - EE & SPOUSE
532	AETNA HMO - EE & CHILDREN
533	AETNA HMO - EE & FAMILY
535	GUARDIAN DHMO - EE ONLY
536	GUARDIAN DHMO - EE & SPOUSE
537	GUARDIAN DHMO - EE & CHILDREN
538	GUARDIAN DHMO - EE & FAMILY
540	GUARDIAN PPO - EE ONLY
541	GUARDIAN PPO-EE & SPOUSE
542	GUARDIAN PPO-EE & CHILDREN
543	GUARDIAN PPO-EE & FAMILY
545	SPECTERA VISION-EE ONLY
546	SPECTERA VISION-EE & SPOUSE
547	SPECTERA VISION-EE & CHILDREN
548	SPECTERA VISION-EE & FAMILY
549	HUMANA VISION
550	ALLSTATE CANCER-LO INDIVIDUAL
551	ALLSTATE CANCER-MID INDIVIDUAL
552	ALLSTATE CANCER-HI INDIVIDUAL
553	ALLSTATE CANCER-LO FAMILY
554	ALLSTATE CANCER-MID FAMILY
555	ALLSTATE CANCER-HI FAMILY
556	ALLSTATE ACCIDENT-SLVR INDIVID
557	ALLSTATE ACCIDENT-GOLD INDIVID
558	ALLSTATE ACCIDENT-PLTM INDIVID
559	ALLSTATE ACCIDENT-SILVER FAMIL
560	ALLSTATE ACCIDENT-GOLD FAMILY
561	ALLSTATE ACCIDENT-PLTM FAMILY
565	ALLSTATE HEART&STROKE 1/2 UNIT
566	ALLSTATE HEART&STROKE IND
567	ALLSTATE HEART&STROKE 1/2 UNIT
568	ALLSTATE HEART&STROKE 1 UNIT F
569	AETNA TERM LIFE - CHILDREN
570	STANDARD DISABILITY
571	PROTECTIVE LIFE - UNIVERSAL

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Organization Code	Organization Description
572	PROTECTIVE LIFE - TERM
573	PROTECTIVE LIFE - CRITICAL ILL
574	AETNA TERM LIFE- EMPLOYEE ONLY
575	AETNA BASIC LIFE
576	NPA MEDICAL REIMBURSEMENT
577	NPA CHILD CARE REIMBURSEMENT
578	ALLSTATE HOSPITAL INDEMNITY
579	AETNA TERM LIFE - SPOUSE
580	HUMANA DENTAL - DHMO
581	HUMANA DENTAL - PPO
582	CANCER ADVANTAGE
583	HUMANA MEDICAL-POS 70/50
584	HUMANA MEDICAL-POS 90/70
585	HUMANA MEDICAL-HMO
586	HUMANA BASIC LIFE
587	HUMANA SUPP/TERM LIFE-EE
588	HUMANA SUPP/TERM LIFE-SP
589	HUMANA SUPP/TERM LIFE-CH
590	HUMANA SECURE/WHOLE LIFE-EE
591	HUMANA SECURE/WHOLE LIFE-SP
592	HUMANA SECURE/WHOLE LIFE-CH
593	MEDICAL REIMBURSEMENT
594	CHILD CARE REIMBURSEMENT
595	HUMANA MED-COV FIRST70/50 5000
596	HUMANA MED-COV FIRST70/50 2500
597	HUMANA MED-COV FIRST80/50 1500
598	HUMANA MEDICAL-POS 90/60 250
599	NPA SECTION 125/CAFE PLAN
600	MEDICAL WAIVER
601	NATIONAL ENTERPRISE SYSTEMS
602	PERFORMANT RECOVERY INC
603	EISD EDUCATION FOUNDATION
604	GROUP & PENSION ADMINSTRATORS
605	GROUP & PENSION ADMINSTRATORS
606	GROUP & PENSION ADMINSTRATORS
607	US DEPT OF TREASURY C/O PIONEE
608	UNITED STATES TREASURY
609	USA FUNDS: EOS CCA
610	ACT SAN ANTONIO
611	CHAPTER 13 TRUSTEE DEBORAH LAN
612	5 STAR AD&D LIFE INSURANCE
613	CHAPTER 13 TRUSTEE WILLIAM HEI
614	PIONEER CREDIT RECOVERY INC
615	RELIANT STANDARD
616	RELIANCE STANDARD - BASIC LIFE
617	RELIANCE STANDARD - VOLUNTARY
618	RELIANCE STANDARD - VOLUNTARY
619	RELIANCE STANDARD - VOLUNTARY
620	RELIANCE STANDARD - FAMILY POR
621	RELIANCE STANDARD - AD&D
622	GREAT LAKES HIGHER EDU
623	PERFORMANCE RECOVERY, INC
699	SUMMER SCHOOL
701	SUPERINTENDENT

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Organization Codes  
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Organization Code	Organization Description
702	BOARD OF TRUSTEES
703	TAX COLLECTION
711	FIXED ASSET STOR WHS
712	FIXED ASSET STOR WHS
713	FOOD SER FIX ASSET
726	GEN FND-CENT. OFFICE
731	EXECUTIVE DIRECTOR FOR BUSINES
732	RISK/BENEFITS
733	ACCOUNTING
734	HUMAN RESOURCES
735	PUBLIC RELATIONS
736	PURCHASING
737	P.E. DIRECTOR/EMPLOYEE WELLNES
738	DELETE
739	DELETE
740	TEXTBOOKS
741	BUSINESS SYSTEMS MOVED FR 844
742	CAMPUS OPERATIONS
743	COMMUNITY EDUCATION
744	PEIMS/STATE ANAYLST TO ORG 860
745	DEPUTY SUPERINTENDENT MOVED848
750	DELETE
751	SSA 2541
757	RISK MANAGEMENT
799	OLD CORONADO
801	DELETE
802	ASST.SUPT. HUMAN RES
804	PERSONNEL
805	POLICE
806	CRISIS MANAGEMENT
807	MAINTENANCE
808	TRANSPORTATION
809	CUSTODIAL
810	WAREHOUSE - EDGEWOOD JR.
811	CENTRAL OFFICE
814	FOOD SERVICE
818	HEAD START HEADQUARTERS
820	TEXTBOOK WAREHOUSE
826	DUE PAY (CUS/POL/ATH.)
830	CUSTODIANS-HOELSCHER
831	SECONDARY DIVISION
832	TECHNOLOGY
833	ATHLETIC
834	GIFTED & TALENTED
835	P.E. DIRECTOR
836	ELEMENTARY DIVISION
837	STAFF DEV.
838	CIA
839	BILINGUAL
840	AT RISK
841	DISTRICT LIBRARY
842	COMMUNITY EDUCATION
843	PARENTAL INVOLEMENT
844	BUSINESS SYSTEMS MOVED TO 741

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Organization Code	Organization Description
845	SPECIAL ED.
846	SCHOOL AGE PARENT
847	DYSLEXIA
848	ACADEMICS-LILIA NANEZ
849	GRANT WRITER
850	ASSESSMENT/TESTING
851	COMMUNITY RELATIONS
852	PRINT SHOP
853	STATE COMP ED.
854	ASSESSMENT
855	CAREER TECHNOLOGY
856	DEPT. OF TECHNOLOGY
857	WORKMEN'S COMP.
858	TRUANCY
859	HEARING OFFICER
860	PEIMS MOVED FR ORG 744
861	FEDERAL AND STATE PROGRAMS
862	TITLE I MIGRANT
865	GED
866	HEALTH SERVICE
867	COUNSELING
868	UIL
869	DISTRICT OPERATIONS
901	HOELSCHER PARKING LOT
902	CONSTRUCTION MGMT.
903	KENNEDY BASEBALL FIELD
904	EDGEWOOD JR FEASIBILITY STUDY
905	MEMORIAL PROJECT
906	KENNEDY FOOTBALL FIELD
907	MATA STADIUM
908	TIGER SOFTBALL FIELD
947	FINE ARTS ACADEMY
956	RETIRED PERSONNEL
991	CENTRAL OFFICE UNALLOCATED
998	UNALLOCATED ORG.
999	UNDISTRIBUTED

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Program Intent Codes  
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Program Intent Code	Program Intent Description
00	NO PROGRAM
09	PROGRAM INTENT CODE OF 09
11	BASIC EDUCATIONAL SERVICES
12	PROGRAM INTENT CODE OF 12
18	PROGRAM INTENT CODE OF 18
21	GIFTED AND TALENTED SERVICES
22	CAREER AND TERCHNOLOGY SERVICE
23	SPECIAL EDUCATION SERVICES
24	ACCELERATED EDUCATION SERVICES
25	BILINGUAL AND SPECIAL LANGUAGE
26	NON DISCIPL ALTER ED BASIC
27	NON DISCIPL ALTER ED SUPP STAT
28	DISCIPL ALTER ED BASIC
29	DISCIPL ALTER ED SUPP STATE CO
30	TITLE I PART A SCHOOLWIDE
31	HIGH SCHOOL ALLOTMENT
32	PREKINDERGARTEN (PRE-K)
33	PRE K SPECIAL ED
34	PRE K COMP ED
35	PRE K BILINGUAL
71	EDUCATION SERVICE CENTERS USE
72	EDUCATION SERVICE CENTERS USE
73	EDUCATION SERVICE CENTERS USE
74	EDUCATION SERVICE CENTERS USE
75	EDUCATION SERVICE CENTERS USE
76	EDUCATION SERVICE CENTERS USE
77	EDUCATION SERVICE CENTERS USE
78	EDUCATION SERVICE CENTERS USE
79	EDUCATION SERVICE CENTERS USE
81	EDUCATION SERVICE CENTERS USE
82	EDUCATION SERVICE CENTERS USE
83	EDUCATION SERVICE CENTERS USE
84	EDUCATION SERVICE CENTERS USE
85	EDUCATION SERVICE CENTERS USE
86	EDUCATION SERVICE CENTERS USE
87	EDUCATION SERVICE CENTERS USE
88	EDUCATION SERVICE CENTERS USE
89	EDUCATION SERVICE CENTERS USE
91	ATHLETICS, RELATED ACTIVITIES
99	UNDISTRIBUTED

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Educational Span Codes  
EDGEWOOD ISD

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<u>Educational Span Code</u>	<u>Educational Span Description</u>
0	EDUC SPAN CODE IS 0
1	CURRICULUM, INSTRUC & ASSESSME
2	PACES
3	CTE/BUSINESS PARTNERSHIPS
4	SPECIAL POPULATIONS
5	STUDENT SUPPORT SERVICES
6	SPECIAL EDUCATION
7	STUDENT RECOVERY/DISCIPLINE
8	CURRICULUM AND SUPPORT
9	EDGEWOOD ACADEMY
End of Report	

## Appendix A-4

### Questions to Consider When Determining Allowability of Cost with Federal Funds

Fiscal and program staff should refer to this section for a useful framework when performing an analysis of allowability. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

- Is the proposed cost allowable under the relevant program?
  - Am I familiar with the program-specific statutes and regulations?
  - Have I reviewed the Program Guidelines issued by TEA for this particular grant program?
- Is the proposed cost consistent with program-specific fiscal rules?
  - Does the program have a supplement, not supplant rule?
  - Are there other program-specific fiscal rules that affect this cost item?
- Is the proposed cost consistent with an approved program plan and budget?
  - Have I reviewed the applicable program plan?
  - Is the cost item budgeted in our local budget or does it need to be added?
  - Does the cost require specific approval from TEA?
  - Is the cost item budgeted in the grant application or does it need to be added?
  - If the cost was in the grant application, was the cost approved by TEA?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?
  - Have I reviewed the NOGA for the grant award to determine specific terms and conditions?
- Is the proposed cost consistent with EDGAR?
  - Is the proposed cost item reasonable?
    - Is it a type generally recognized as ordinary and necessary for the operation of the LEA?
    - Is it a type generally recognized as necessary for the proper and efficient performance of the specific federal program?
    - Are sound procurement practices, such as arms-length bargaining, full and open competition standards followed?
    - Are you significantly deviating from your locally established practices and policies?
    - Is the price consistent with market prices for comparable goods or services for the geographic area?
    - Did you perform a cost/price analysis?
    - Did you perform a lease vs purchase analysis?

- Did you consider the use of federal excess and surplus property in lieu of purchasing new equipment or property?
  - Is this the minimum amount I need to spend to meet my need?
  - Is this the “Cadillac” version of what I really need?
  - Does it pass the prudent person test?
- Is the proposed cost item necessary?
  - Is it needed for the proper and efficient performance of the grant program?
  - Does it address program-specific goals and objectives?
  - Is it aligned with identified needs based on results and findings from a needs assessment?
  - Is it aligned with identified needs based on program data?
  - Have you reviewed the Campus Improvement Plan and/or District Improvement Plan and Comprehensive Needs Assessment?
  - Is there an educational benefit associated with the cost?
  - Is it identified in your program plan?
  - Is it identified in the budget and grant application?
  - Do I really need this or is it just nice to have?
  - Do I have the capacity to use what I am purchasing?
  - Would this be a duplicative item of something we already have?
  - If I were asked to defend this purchase, would I be able to?
- Is the proposed cost item allocable to the federal award?
  - Is the cost incurred specifically for the federal program?
  - Will the program benefit in proportion to the funds charged to the program?
- Does the proposed cost item conform to any limitations or exclusions set forth in the terms and conditions of the federal award?
  - Have you reviewed the NOGA, if applicable, to determine terms and conditions of the award?
- Is the proposed cost item consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the LEA?
- Is the proposed cost item accorded consistent treatment?
  - Have you determined whether it would be a direct cost or indirect cost and whether the determination for this type of cost is consistent with like costs in like circumstances?
- Will the accounting treatment of the proposed cost item conform with the generally accepted accounting principles (GAAP)?
- Will the proposed cost item be used as a match or cost-share?

- Have I reviewed the Selected Items of Cost in EDGAR?
  - Are any credits being extended that should reduce the amount being allocated to the federal award?
  - Do I have a system in place to adequately document the entire procurement cycle of the cost item?
  - Do I have a system in place to ensure the expenditure occurs during the grant program performance period?
  - Do I have a system in place to ensure that once it is purchased and received, personnel who will use the cost item are made aware of its fund source and intended purpose and beneficiaries?
- Are there any State or local rules applicable to this cost item that are more restrictive than federal rules?