

# Agenda of Regular Meeting

## The Board of Trustees Boys Ranch ISD

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A Regular Meeting of the Board of Trustees of Boys Ranch ISD will be held October 15, 2019, beginning at 3:30 PM in the BRISD Administration Building, Boys Ranch, Texas.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

1. Moment of Silence
2. Pledge of Allegiance
3. Call to Order
4. Roll Call and establish a quorum
5. School officials present
6. Consent Agenda
  - a. Approval of September 17, 2019 Regular Meeting Minutes 3
7. Public Forum
8. Reports
  - a. BRISD Financials 5
  - b. Assistant Superintendent - Paul Jones 20
  - c. Assistant Superintendent of Special Programs - Maggie Taylor
  - d. Mimi Farley Elementary - Joanna Martinez 21
  - e. Blakemore Middle School - Brandon Sanders 23
  - f. Boys Ranch High School - Shawn Read 28
  - g. 21st Century Learning - Taylor Rankin
  - h. Board of Trustees Reports - TASA/TASB Convention
9. Information
  - a. Enrollment 38
  - b. Upcoming Training for Board of Trustees 39
  - c. Title III Program Evaluation 40
  - d. BRISD Administrative Procedures Manual 43
  - e. Use and Management of Fund Balance 96

10. Action	
a. Consider and take action on Amendment #1	
b. Consider and take action on Inactive/Active Student Accounts.	
c. Consider and take action on Interlocal Bussing Agreement.	99
11. Motion to Adjourn	103

# Minutes of Regular Meeting

## The Board of Trustees Boys Ranch ISD

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A Regular Meeting of the Board of Trustees of Boys Ranch ISD was held Tuesday, September 17, 2019 beginning at 3:30 PM in the BRISD Administration Building, Boys Ranch, Texas.

<u>BRISD Staff Present</u>		<u>Guest</u>	<u>Trustees</u>
Kenneth Brown	Meleta Bailey	Suzanne Wright	Mark Strother
Laquitta Doak	Maggie Taylor		Jacque Branch
Brandon Sanders	Paul Jones		Robert Marshall
Joanna Martinez	Shawn Read		George Owen
Taylor Rankin	Kelli Boydston		Jim Taylor

1. Moment of Silence
2. Pledge of Allegiance
3. Call to Order – The Board of Trustees of the Boys Ranch Independent School District met in regular session at the BRISD Administration Building, Boys Ranch, Texas on September 17, 2019. The meeting was called to order by President Mark Strother at 3:31 p.m.
4. Roll Call and establish a quorum – The new board member, Jim Taylor, was sworn in by President Mark Strother.
5. School officials present – see above
6. Consent Agenda
  - a. Approval of August 27, 2019 Regular Meeting Minutes – **President Mark Strother asked for a motion to approve the August 27, 2019 Regular Meeting Minutes as written. Jacque Branch made the motion to approve. George Owen seconded the motion and the motion approved unanimously.**
7. Public Forum
8. Reports
  - a. BRISD Financials
  - b. Assistant Superintendent - Paul Jones – Paul updated that the Varsity and Junior High Boys and Girls Cross Country teams ran at John Stiff last week and did better. He also mention that Varsity Football played Sudan for Homecoming.
  - c. Assistant Superintendent of Special Programs - Maggie Taylor gave her report.
  - d. Mimi Farley Elementary - Joanna Martinez gave her report.
  - e. Blakemore Middle School - Brandon Sanders gave his report.
  - f. Boys Ranch High School - Shawn Read gave his report.

g. 21st Century Learning - Taylor Rankin and Kelli Boydston gave their reports.

9. Information

- a. Jim Taylor - Oath of Office – Mr. Taylor was sworn during Roll Call and establishing a quorum, (see item 4).
- b. Enrollment – As of September 13, 2019, enrollment was 310.
- c. Upcoming Training for Board of Trustees – Travel packets were handed out to all the Board of Trustees and Superintendent Brown for the TASA/TASB Conference in Dallas, September 19-22, 2019 Then there was discussion about which topic(s) to choose for the Tier II Board Training on November 5<sup>th</sup>. It was decided Board Meeting Basics and/or Roles and Responsibilities would probably be best this year. Superintendent Brown will be talking Troy Seagler at Region 16 ESC to get the training finalized.
- d. Final State Assessment 2019 – Superintendent Brown gave this report.
- e. Superintendent's Formative Assessment – At 5:09 p.m., President Strother stated in regards to the Superintendent's Formative Assessment “In accordance with Texas Government Code, Section 551.001 the meeting will adjourn to Executive Session.” At 6:28 p.m. President Strother reconvened the meeting in open session.

10. Action

- a. Consider and take action on Amendment #1 – no action needed
- b. Consider and take action on 2019-2020 BRISD Calendar with revised school end time reflecting an increase in student minutes. **President Strother asked for a motion. Robert Marshall moved that the Board approve the 2019-2020 BRISD Calendar with revised school end time reflecting an increase in student minutes. Jacque Branch seconded the motion and the motion approved unanimously.**

11. Motion to Adjourn – **President Strother asked for a motion to adjourn the meeting. Jacque Branch made the motion. George Owen seconded and the motion carried unanimously. President Strother adjourned the meeting at 6:35 p.m.**

**BOYS RANCH ISD  
FINANCIAL REPORT  
CASH AND INVESTMENT REPORT  
OPERATING FUNDS  
SEPTEMBER 2019**

**CASH BALANCE SUMMARY AS OF 09/30/2019**

Bank Statement Cash Balance - Operating Funds	1,762,786.00
Less: Outstanding Checks	18,103.03
Bank Cash Available-Operating Funds	<b>1,744,682.97</b>
Bank Statement Cash Balance - Payroll Funds	54,510.27
Less: Outstanding Checks	0.00
Bank Cash Available-Payroll Funds	<b>54,510.27</b>
Texpool Investment Account	<b>5.09</b>
Happy State Bank Investment Account	<b>1,369,807.39</b>
<b>TOTAL CASH AVAILABLE</b>	<b>3,169,005.72</b>

**INTEREST EARNED - CURRENT MONTH**

Operating Funds	2,529.07
Payroll	156.43
TexPool Investment Account	0.00
Happy State Bank Investment Account	360.65
<b>TOTAL INTEREST EARNED - CURRENT MONTH</b>	<b>3,046.15</b>

**INTEREST EARNED - FISCAL YEAR TO DATE**

Operating Funds	2,529.07
Payroll	156.43
TexPool Investment Account	0.00
Happy State Bank Investment Account	360.65
<b>TOTAL INTEREST EARNED - FISCAL YEAR TO DATE</b>	<b>3,046.15</b>

**BOYS RANCH ISD  
MONTHLY FINANCIAL REPORT  
GENERAL FUND  
SEPTEMBER 2019**

		<b>Approved Budget</b>	<b>Received to Date</b>	<b>Remaining Balance</b>	<b>Percent Received</b>
<b>Revenues</b>					
5742	Interest Income	-	3,046.15	(3,046.15)	0.00%
5744	Gifts and Bequests	-		-	0.00%
5749	CFBR Support	2,955,000.00	210,700.00	2,744,300.00	7.13%
5749-01	Misc Revenue	-	-	-	0.00%
5752	Gate Receipts	-	1,347.00	(1,347.00)	0.00%
5811	State Aid - Available School Fund	73,099.00	-	73,099.00	0.00%
5812	State Aid - Foundation	4,112,263.00	610,271.00	3,501,992.00	14.84%
5819	MFS SPED Operations		-	-	0.00%
5828	Pre K	-	-	-	0.00%
5829	Fitness Gram	-	-	-	0.00%
5831	TRS On-Behalf Payments	401,725.00	-	401,725.00	0.00%
5831-99	Medicare Part D	25,000.00	-	25,000.00	0.00%
5931	SHARS	-	159.64	(159.64)	0.00%
	<b>Total Revenues</b>	<b>\$ 7,567,087.00</b>	<b>\$ 825,523.79</b>	<b>\$ 6,741,563.21</b>	<b>10.91%</b>

		<b>Approved Budget</b>	<b>Outstanding Encumbrances</b>	<b>Expended to Date</b>	<b>Remaining Balance</b>	<b>Percent Obligated</b>
<b>Expenditures</b>						
11	Instruction	\$ 4,871,289.00	\$ 179.70	\$ 422,574.55	\$ 4,448,534.75	8.68%
12	Instruction Media/Library	150,420.00	-	15,240.86	135,179.14	10.13%
13	Staff Development	73,503.00	-	2,717.52	70,785.48	3.70%
21	Instructional Leadership	4,843.00	-	-	4,843.00	0.00%
23	Campus Administration	679,534.00	-	51,827.46	627,706.54	7.63%
31	Guidance & Counseling	425,990.00	-	32,896.55	393,093.45	7.72%
33	Health Services	-	-	-	-	0.00%
36	Cocurricular Activities	478,348.00	-	29,430.02	448,917.98	6.15%
41	General Administration	674,304.00	-	47,184.37	627,119.63	7.00%
51	Plant Maintenance	52,157.00		2,237.44	49,919.56	4.29%
52	Security & Monitoring Services			-	-	0.00%
53	Data Processing	152,013.00	-	2,338.92	149,674.08	1.54%
81	Facilities Acquisition & Construction	4,686.00		-	4,686.00	0.00%
	<b>Total Expenditures</b>	<b>\$ 7,567,087.00</b>	<b>\$ 179.70</b>	<b>\$ 606,447.69</b>	<b>\$ 6,960,459.61</b>	<b>8.02%</b>

2014-2015 Audited Fund Balance	\$ 761,043
2015-2016 Audited Fund Balance	\$ 519,607
2016-2017 Audited Fund Balance	\$ 1,193,434
2017-2018 Audited Fund Balance	\$ 1,901,448

Board Report  
 Comparison of Revenue to Budget  
 Boys Ranch  
 As of September

Fund 199 / 0 GENERAL FUND

	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - REVENUE CONTROL ACCOUNTS					
5700 - REV FROM LOCAL & INTERMEDIATE					
5740 - OTHER REVENUES FROM LOCAL SRCS	2,955,000.00	-213,746.15	-213,746.15	2,741,253.85	7.23%
5750 - COCURR, ENTERPRI OR ACTIVITIES	.00	-1,347.00	-1,347.00	-1,347.00	.00%
<b>Total REV FROM LOCAL &amp; INTERMEDIATE</b>	<b>2,955,000.00</b>	<b>-215,093.15</b>	<b>-215,093.15</b>	<b>2,739,906.85</b>	<b>7.28%</b>
5800 - STATE PROGRAM REVENUES					
5810 - PER CAPITA AND FOUNDATION REV	4,185,362.00	-610,271.00	-610,271.00	3,575,091.00	14.58%
5830 - STATE REVENUES OTHER THAN TEA	426,725.00	.00	.00	426,725.00	.00%
<b>Total STATE PROGRAM REVENUES</b>	<b>4,612,087.00</b>	<b>-610,271.00</b>	<b>-610,271.00</b>	<b>4,001,816.00</b>	<b>13.23%</b>
5900 - FEDERAL PROGRAM REVENUES					
5930 - FEDERAL REV DIST BY OTH GOV AG	.00	-159.64	-159.64	-159.64	.00%
<b>Total FEDERAL PROGRAM REVENUES</b>	<b>.00</b>	<b>-159.64</b>	<b>-159.64</b>	<b>-159.64</b>	<b>.00%</b>
<b>Total Revenue Local-State-Federal</b>	<b>7,567,087.00</b>	<b>-825,523.79</b>	<b>-825,523.79</b>	<b>6,741,563.21</b>	<b>10.91%</b>

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES / EXPENSES						
11 - INSTRUCTION						
6100 - PAYROLL COSTS	-4,501,744.00	.00	404,230.39	404,230.39	-4,097,513.61	8.98%
6200 - PROFESSIONAL & CONTRACTED SERV	-81,075.00	.00	5,630.00	5,630.00	-75,445.00	6.94%
6300 - SUPPLIES AND MATERIALS	-272,620.00	179.70	12,714.16	12,714.16	-259,726.14	4.66%
6400 - OTHER OPERATING COSTS	-5,850.00	.00	.00	.00	-5,850.00	-0.00%
6600 - CPTL OUTLAY - LAND, BLDGS, EQU	-10,000.00	.00	.00	.00	-10,000.00	-0.00%
<b>Total Function11 INSTRUCTION</b>	<b>-4,871,289.00</b>	<b>179.70</b>	<b>422,574.55</b>	<b>422,574.55</b>	<b>-4,448,534.75</b>	<b>8.67%</b>
12 - INSTRUCTIONAL & MEDIA SERVICES						
6100 - PAYROLL COSTS	-115,120.00	.00	11,283.87	11,283.87	-103,836.13	9.80%
6200 - PROFESSIONAL & CONTRACTED SERV	-8,800.00	.00	3,772.91	3,772.91	-5,027.09	42.87%
6300 - SUPPLIES AND MATERIALS	-24,000.00	.00	184.08	184.08	-23,815.92	.77%
6400 - OTHER OPERATING COSTS	-2,500.00	.00	.00	.00	-2,500.00	-0.00%
<b>Total Function12 INSTRUCTIONAL &amp; MEDIA</b>	<b>-150,420.00</b>	<b>.00</b>	<b>15,240.86</b>	<b>15,240.86</b>	<b>-135,179.14</b>	<b>10.13%</b>
13 - CURR & INSTRUCT STAFF DEVELOP						
6200 - PROFESSIONAL & CONTRACTED SERV	-29,653.00	.00	.00	.00	-29,653.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-21,300.00	.00	1,055.88	1,055.88	-20,244.12	4.96%
6400 - OTHER OPERATING COSTS	-22,550.00	.00	1,661.64	1,661.64	-20,888.36	7.37%
<b>Total Function13 CURR &amp; INSTRUCT STAFF</b>	<b>-73,503.00</b>	<b>.00</b>	<b>2,717.52</b>	<b>2,717.52</b>	<b>-70,785.48</b>	<b>3.70%</b>
21 - INSTRUCTIONAL DEVELOPMENT						
6200 - PROFESSIONAL & CONTRACTED SERV	-3,843.00	.00	.00	.00	-3,843.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-1,000.00	.00	.00	.00	-1,000.00	-0.00%
<b>Total Function21 INSTRUCTIONAL</b>	<b>-4,843.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-4,843.00</b>	<b>-0.00%</b>
23 - SCHOOL ADMINISTRATION						
6100 - PAYROLL COSTS	-658,534.00	.00	51,120.14	51,120.14	-607,413.86	7.76%
6300 - SUPPLIES AND MATERIALS	-7,300.00	.00	220.32	220.32	-7,079.68	3.02%
6400 - OTHER OPERATING COSTS	-13,700.00	.00	487.00	487.00	-13,213.00	3.55%
<b>Total Function23 SCHOOL ADMINISTRATION</b>	<b>-679,534.00</b>	<b>.00</b>	<b>51,827.46</b>	<b>51,827.46</b>	<b>-627,706.54</b>	<b>7.63%</b>
31 - GUIDANCE, COUNSELING & EVALUAT						
6100 - PAYROLL COSTS	-394,839.00	.00	32,438.92	32,438.92	-362,400.08	8.22%
6200 - PROFESSIONAL & CONTRACTED SERV	-17,101.00	.00	.00	.00	-17,101.00	-0.00%
6300 - SUPPLIES AND MATERIALS	-6,850.00	.00	342.63	342.63	-6,507.37	5.00%
6400 - OTHER OPERATING COSTS	-7,200.00	.00	115.00	115.00	-7,085.00	1.60%
<b>Total Function31 GUIDANCE, COUNSELING &amp;</b>	<b>-425,990.00</b>	<b>.00</b>	<b>32,896.55</b>	<b>32,896.55</b>	<b>-393,093.45</b>	<b>7.72%</b>
36 - COCURR/EXTRACURR ACTIVITIES						
6100 - PAYROLL COSTS	-272,552.00	.00	25,816.96	25,816.96	-246,735.04	9.47%
6200 - PROFESSIONAL & CONTRACTED SERV	-20,596.00	.00	675.00	675.00	-19,921.00	3.28%
6300 - SUPPLIES AND MATERIALS	-79,800.00	.00	259.63	259.63	-79,540.37	.33%
6400 - OTHER OPERATING COSTS	-100,400.00	.00	2,678.43	2,678.43	-97,721.57	2.67%
6600 - CPTL OUTLAY - LAND, BLDGS, EQU	-5,000.00	.00	.00	.00	-5,000.00	-0.00%
<b>Total Function36 COCURR/EXTRACURR</b>	<b>-478,348.00</b>	<b>.00</b>	<b>29,430.02</b>	<b>29,430.02</b>	<b>-448,917.98</b>	<b>6.15%</b>
41 - GENERAL ADMINISTRATION						
6100 - PAYROLL COSTS	-509,593.00	.00	39,626.96	39,626.96	-469,966.04	7.78%
6200 - PROFESSIONAL & CONTRACTED SERV	-99,273.00	.00	2,178.99	2,178.99	-97,094.01	2.19%
6300 - SUPPLIES AND MATERIALS	-30,000.00	.00	2,911.94	2,911.94	-27,088.06	9.71%
6400 - OTHER OPERATING COSTS	-35,438.00	.00	2,466.48	2,466.48	-32,971.52	6.96%
<b>Total Function41 GENERAL ADMINISTRATION</b>	<b>-674,304.00</b>	<b>.00</b>	<b>47,184.37</b>	<b>47,184.37</b>	<b>-627,119.63</b>	<b>7.00%</b>

	<u>Budget</u>	<u>Encumbrance YTD</u>	<u>Expenditure YTD</u>	<u>Current Expenditure</u>	<u>Balance</u>	<u>Percent Expended</u>
6000 - EXPENDITURES / EXPENSES						
51 - PLANT MAINTENANCE & OPERATIONS						
6200 - PROFESSIONAL & CONTRACTED SERV	-47,657.00	.00	2,237.44	2,237.44	-45,419.56	4.69%
6300 - SUPPLIES AND MATERIALS	-4,500.00	.00	.00	.00	-4,500.00	-.00%
<b>Total Function51 PLANT MAINTENANCE &amp;</b>	<b>-52,157.00</b>	<b>.00</b>	<b>2,237.44</b>	<b>2,237.44</b>	<b>-49,919.56</b>	<b>4.29%</b>
53 - DATA PROCESSING SERVICES						
6100 - PAYROLL COSTS	-25,799.00	.00	2,011.92	2,011.92	-23,787.08	7.80%
6200 - PROFESSIONAL & CONTRACTED SERV	-101,214.00	.00	300.00	300.00	-100,914.00	.30%
6300 - SUPPLIES AND MATERIALS	-25,000.00	.00	27.00	27.00	-24,973.00	.11%
<b>Total Function53 DATA PROCESSING</b>	<b>-152,013.00</b>	<b>.00</b>	<b>2,338.92</b>	<b>2,338.92</b>	<b>-149,674.08</b>	<b>1.54%</b>
81 - FACILITIES ACQUISITION & CONST						
6300 - SUPPLIES AND MATERIALS	-4,686.00	.00	.00	.00	-4,686.00	-.00%
<b>Total Function81 FACILITIES ACQUISITION &amp;</b>	<b>-4,686.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-4,686.00</b>	<b>-.00%</b>
<b>Total Expenditures</b>	<b>-7,567,087.00</b>	<b>179.70</b>	<b>606,447.69</b>	<b>606,447.69</b>	<b>-6,960,459.61</b>	<b>8.01%</b>

Average Bank Balance for September 2019

Amarillo National Bank – General Account	\$	1,527,415.04
Amarillo National Bank – Payroll Account	\$	94,062.34
Happy State Bank Investment Account	\$	1,259,590.00

Check Payments  
 Boys Ranch  
 District Written Checks  
 For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
000901	09-13-2019	AMARILLO NATIONAL BA	000901		863-00-2151.00-000-000000	Sept payroll taxes	33,903.29	N
			000901		863-00-2152.01-000-000000	Sept payroll taxes	5,963.57	N
			000901		863-00-2152.02-000-000000	Sept payroll taxes	5,963.57	N
<b>Totals for Check 000901</b>							<b>45,830.43</b>	
000902	09-13-2019	TEXAS CHILD SUPPORT	000902		863-00-2159.00-002-000000	child support	631.00	N
			000902		863-00-2159.00-002-000000	fee	1.50	N
<b>Totals for Check 000902</b>							<b>632.50</b>	
000904	09-26-2019	WELLS FARGO	000904		199-11-6399.00-001-011000	target supplies t rankin	58.68	N
			000904		199-11-6399.00-001-011000	michaels supplies t rankin	94.51	N
			000904		199-11-6399.00-001-011000	walmart supplies b gaffney	105.59	N
			000904		199-11-6399.00-001-011000	walmart supplies b gaffney	9.28	N
			000904		199-11-6399.00-001-011000	walmart supplies b gaffney	13.70	N
			000904		199-11-6399.00-001-011000	dollar tree supplies b gaffney	22.00	N
			000904		199-11-6399.00-001-011000	walmart supplies v lindquist	29.75	N
			000904		199-11-6399.01-101-011000	neuhaus Edu Class Res reynolds	290.00	N
			000904		199-11-6399.05-001-011000	walmart digital cameras s read	287.86	N
			000904		199-11-6399.12-001-011000	voctave music j jones	20.00	N
			000904		199-11-6399.15-001-099000	target computer sleeves thomas	124.44	N
			000904		199-11-6399.15-001-099000	best buy computer sleeves thom	61.96	N
			000904		199-11-6399.15-001-099000	walmart computer sleeves thoma	128.40	N
			000904		199-11-6399.15-001-099000	creative cloud apps t rankin	256.07	N
			000904		199-11-6399.15-999-099000	best buy power supply j randal	69.99	N
			000904		199-11-6399.16-101-099000	generation genius edu video	120.00	N
			000904		199-11-6399.95-041-011000	office max chair b sanders	79.99	N
			000904		199-12-6219.15-999-099000	pixton comics library books	79.00	N
			000904		199-13-6399.03-001-099000	fast signs sign mott s read	27.30	N
			000904		199-13-6411.00-001-022000	TCEA conf regist Cagle	339.00	N
			000904		199-13-6411.00-001-031000	DHDC/STEM Boot Camp	200.00	N
			000904		199-13-6411.00-041-011000	TCEA conf regist Yarbrough	339.00	N
			000904		199-13-6411.01-001-011000	sw airlines A sanders	238.00	N
			000904		199-36-6399.81-001-091000	united/flowers/ s thomas	29.16	N
			000904		199-36-6412.21-001-091000	chicken express football meal	303.75	N
			000904		199-41-6399.01-701-099000	the ruffled cup ken teal meeti	35.00	N
			000904		199-41-6399.01-702-099000	elite engraving name plates	15.00	N
			000904		199-41-6399.01-750-099000	brooks funeral flowers	85.50	N
			000904		199-41-6399.03-750-099000	roasters coffee	75.00	N
			000904		199-41-6399.03-750-099000	water still 3 bottle refills	10.50	N
			000904		199-41-6411.00-701-099000	Lorenzo Hotel room dep	238.59	N
			000904		199-41-6411.00-701-099000	Lorenzo Hotel dep-board	1,192.95	N
			000904		199-41-6411.00-701-099000	lyft ride convention k brown	9.70	N
			000904		199-41-6419.00-702-099000	sw airlines flight charge	9.00	N
			000904		865-00-2190.02-000-000001	office max supplies s jones	17.29	N
			000904		865-00-2190.02-000-000001	hobby lobby supplies s jones	7.98	N
<b>Totals for Check 000904</b>							<b>5,023.94</b>	

Check Payments  
 Boys Ranch  
 District Written Checks  
 For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
000905	09-30-2019	AMARILLO NATIONAL BA	000905		199-41-6499.02-750-099000	bank fees	75.00	N
000906	09-30-2019	ALLSTATE WORKPLACE	000906		863-00-2153.00-024-000000	insurance	21.20	N
000907	09-30-2019	AFLAC	000907		863-00-2153.00-049-000000	insurance	3,012.18	N
000908	09-30-2019	T.R.S.	000908		863-00-2155.00-000-000000	Aug TRS	33,612.89	N
			000908		863-00-2155.01-000-000000	Aug TRS	1,481.68	N
			000908		863-00-2155.03-000-000000	Aug TRS	272.34	N
			000908		863-00-2155.04-000-000000	Aug TRS	3,019.12	N
			000908		863-00-2155.05-000-000000	Aug TRS	973.85	N
			000908		863-00-2155.06-000-000000	Aug TRS	751.62	N
			000908		863-00-2155.07-061-000000	Aug TRS	535.00	N
			000908		863-00-2155.08-000-000000	Aug TRS	6,038.29	N
<b>Totals for Check 000908</b>							<b>46,684.79</b>	
007065	09-13-2019	ANB TRUST DEPARTME	DEDCH		863-00-2153.00-023-000000	SEP DED HEALTH INSURANCE	63,255.71	N
007066	09-13-2019	ANB TRUST DEPARTME	DEDCH		863-00-2153.00-025-000000	SEP DED HEALTH INSURANCE	1,496.66	N
007067	09-13-2019	ATPE	DEDCH		863-00-2159.00-006-000000	SEP DED UNION DUES	37.66	N
007068	09-13-2019	CAL FARLEY BAS TPA	DEDCH		863-00-2153.00-094-000000	SEP DED HEALTH INSURANCE	7,149.10	N
	09-16-2019	CAL FARLEY BAS TPA	DEDCH		863-00-2153.00-094-000000	to add dropped emp	-7,149.10	N
<b>Totals for Check 007068</b>							<b>.00</b>	
007069	09-13-2019	CAL FARLEY DENTAL	DEDCH		863-00-2153.00-089-000000	SEP DED HEALTH INSURANCE	2,798.69	N
007070	09-13-2019	CAL FARLEY VISION	DEDCH		863-00-2153.00-090-000000	SEP DED HEALTH INSURANCE	584.52	N
007071	09-13-2019	CAL FARLEY'S BOYS RA	DEDCH		863-00-2159.00-019-000000	SEP DED MISCELLANEOUS DEDU	3,713.00	N
007072	09-13-2019	CAL FARLEY'S BOYS RA	DEDCH		863-00-2153.00-014-000000	SEP DED LIFE INSURANCE	1,363.31	N
007073	09-13-2019	LEGAL SHIELD	DEDCH		863-00-2159.00-008-000000	SEP DED MISCELLANEOUS DEDU	436.60	N
007074	09-13-2019	TEXAS TEACHERS OF T	DEDCH		863-00-2159.00-065-000000	SEP DED MISCELLANEOUS DEDU	835.00	N
007075	09-13-2019	THE EDUCATION CREDI	DEDCH		863-00-2154.00-004-000000	SEP DED CREDIT UNION	734.00	N
007076	09-13-2019	TSA CONSULTING GRO	DEDCH		863-00-2159.00-031-000000	SEP DED TAX SHEL. ANNUITY	954.00	N
			DEDCH		863-00-2159.00-051-000000	SEP DED TAX SHEL. ANNUITY	200.00	N
			DEDCH		863-00-2159.00-058-000000	SEP DED TAX SHEL. ANNUITY	3,249.00	N
			DEDCH		863-00-2159.00-083-000000	SEP DED TAX SHEL. ANNUITY	1,879.00	N
			DEDCH		863-00-2159.00-085-000000	SEP DED ROTH ANNUITY	250.00	N
			DEDCH		863-00-2159.00-088-000000	SEP DED TAX SHEL. ANNUITY	975.00	N
<b>Totals for Check 007076</b>							<b>7,507.00</b>	
007077	09-13-2019	CAL FARLEY BAS TPA	DEDCH		863-00-2153.00-094-000000	SEP DED HEALTH INSURANCE	7,801.16	N
<b>Total For District Written Checks</b>							<b>191,843.35</b>	

Check Payments  
 Boys Ranch  
 Computer Written Checks  
 For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
018085	09-12-2019	ABC BLUEPRINTS	000275		199-36-6399.15-999-091015	Ink	97.00	N
018086	09-12-2019	ABECEDARIAN	000206		199-11-6399.01-041-011000	dyslexia supplies	71.45	N
018087	09-12-2019	AMARILLO COLLEGE BO	000227		199-11-6321.00-001-011000	book	118.25	N
018088	09-12-2019	AMAZON CAPITAL	000202		199-11-6399.00-001-011000	stylus pens	163.35	N
			000231		199-11-6399.00-001-011000	batteries	41.38	N
			000247		199-11-6399.01-041-011000	lap desk	183.11	N
			000200		199-13-6399.05-001-011000	laser	28.58	N
			000201		199-31-6399.00-041-099000	Stress balls	30.51	N
			000229		199-36-6399.06-001-011000	UIL material	177.30	N
			000246		199-41-6399.00-701-099000	memory card	44.07	N
<b>Totals for Check 018088</b>							<b>668.30</b>	
018089	09-12-2019	ATSSB	000317		199-36-6495.01-001-099000	membership	50.00	N
018090	09-12-2019	BLICK ART MATERIALS	000214		199-11-6399.13-001-011000	supplies	36.21	N
018091	09-12-2019	COCA-COLA	000282		865-00-2190.02-000-000000	concession	685.68	N
018092	09-12-2019	Creative Language Class	000314		199-11-6321.00-001-011000	class supplies	180.00	N
018093	09-12-2019	DEMCO	000221		199-12-6399.00-999-011000	supplies	184.08	N
018094	09-12-2019	DOUG SMITH	000301		199-36-6299.00-001-091000	officials pay	85.00	N
018095	09-12-2019	GANDY INK	000299		199-13-6411.00-041-011000	shirts	14.65	N
018096	09-12-2019	Joe Mar Wilson	000300		199-36-6299.00-001-091000	officials pay	85.00	N
018097	09-12-2019	Lead Your School	000216		199-13-6399.05-001-011000	supplies	233.92	N
018098	09-12-2019	MCGRAW-HILL SCHOOL	000281		199-11-6399.16-001-011000	Anatomy sub	315.42	N
018099	09-12-2019	MSB	000312		199-41-6219.00-750-099000	SHARS	12.77	N
018100	09-12-2019	Neon Pink Media	000309		199-36-6299.00-001-099000	DJ Dance	250.00	N
018101	09-12-2019	OFFICEWISE FURNITUR	000306		199-31-6399.00-999-023000	supplies	102.61	N
018102	09-12-2019	OTTIS LEACH	000302		199-36-6299.00-001-091000	officials pay	85.00	N
018103	09-12-2019	PATHWAYZ COMMUNIC	000286		199-51-6259.00-999-099000	services	1,700.25	N
018104	09-12-2019	PENDER'S MUSIC CO	000276		199-11-6399.11-001-011000	Music	265.29	N
018105	09-12-2019	Randy Copeland	000303		199-36-6299.00-001-091000	officials pay	85.00	N
018106	09-12-2019	REGION 4	000207		199-11-6399.01-041-011000	dyslexia supplies	68.34	N
018107	09-12-2019	REGION XVI	000251		199-36-6411.00-999-099000	bus driving	7.00	N
018108	09-12-2019	SCHOLASTIC BOOK FAI	000258		199-11-6329.00-001-011000	magazine	351.65	N
018109	09-12-2019	STUMPS	000226		199-11-6399.23-001-011000	homecoming	185.30	N
018110	09-12-2019	TAEA	a240		199-13-6411.01-001-011000	registration	55.00	N
018111	09-12-2019	TEDA	000293		199-31-6495.00-999-023000	insurance	115.00	N

Check Payments  
 Boys Ranch  
 Computer Written Checks  
 For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
018112	09-12-2019	TRAVIS GOEN	000304		199-36-6299.00-001-091000	officials pay	85.00	N
018113	09-12-2019	TSA CONSULTING GRO	000295		199-00-2110.00-000-000000	August charges	50.00	N
018114	09-12-2019	TURN CENTER	000297		199-00-2110.00-000-000000	Speech	1,473.40	N
018115	09-12-2019	UIL TEXAS	000230		199-13-6411.01-001-011000	UIL Items	59.00	N
018116	09-20-2019	AMAZON CAPITAL	000232		199-11-6399.00-001-011000	flashlights	41.76	N
			000203		199-11-6399.02-041-099000	Red Ribbon week	8.99	N
			000292		199-11-6399.12-101-011000	tape	106.07	N
			000279		199-11-6399.15-101-099000	adaptors	390.00	N
			000307		199-23-6399.00-101-099000	supplies	181.98	N
			000305		199-36-6399.15-999-091015	cables	27.45	N
			000316		244-11-6399.00-001-022000	cooker	275.22	N
<b>Totals for Check 018116</b>							<b>1,031.47</b>	
018117	09-20-2019	CAL FARLEYS BOYS RA	000345		199-00-2110.00-000-000000	Aug insurance	3,976.58	N
	09-24-2019	CAL FARLEYS BOYS RA	000345		199-00-2110.00-000-000000	re-issue change amount	-3,976.58	N
<b>Totals for Check 018117</b>							<b>.00</b>	
018118	09-20-2019	COCA-COLA	000329		865-00-2190.02-000-000000	Concession	517.20	N
018119	09-20-2019	CURRICULUM ASSOCIA	000257		199-11-6239.03-041-024000	software-iReady	900.00	N
			000278		199-11-6239.03-101-024000	software	720.00	N
<b>Totals for Check 018119</b>							<b>1,620.00</b>	
018120	09-20-2019	The University of Texas at	000328		199-11-6239.02-001-011000	Instruction support	3,500.00	N
018121	09-20-2019	GARY GILL	000331		199-13-6411.00-001-011000	per diem	92.00	N
018122	09-20-2019	K LOG	000259		199-11-6399.95-001-011000	furniture	765.53	N
018123	09-20-2019	Modern School Supplies	000235		199-11-6399.00-001-011000	supplies	87.60	N
018124	09-20-2019	PENDER'S MUSIC CO	a276		199-11-6399.11-001-011000	music	134.92	N
018125	09-20-2019	REGION XVI	012368		199-00-2110.00-000-000000	registration fee	2,190.00	N
			a12368		199-00-2110.00-000-000000	registration fee	90.00	N
			012760		199-13-6411.00-001-011000	Diabetic Training	75.00	N
<b>Totals for Check 018125</b>							<b>2,355.00</b>	
018126	09-20-2019	SCANTRON CORPORTIO	000334		199-53-6399.15-999-099000	maintenance	27.00	N
018127	09-20-2019	TEXAS MUSIC EDUCATO	000359		199-36-6495.01-001-099000	Membershio	110.00	N
018128	09-20-2019	TEXAS STATE LIBRARY	000337		199-12-6219.15-999-099000	district fee	75.87	N
018129	09-20-2019	UNDERWOOD LAW FIRM	000343		199-41-6211.00-701-099000	service fee	1,957.00	N
018130	09-26-2019	AMARILLO NATIONAL BA	000903		199-13-6411.00-001-011000	Navarette Cotton PLTA conf fee	40.00	N
			000903		199-13-6411.00-001-011000	Lindquist Diabetic workshop	8.00	N
			000903		199-13-6411.00-001-011000	fall kick off meals	55.99	N
			000903		199-13-6411.00-041-011000	James fall kickoff	8.00	N
			000903		199-13-6411.00-101-011000	Tomlinson fall kickoff	8.00	N
			000903		199-36-6399.21-001-091000	Shepherd water	30.00	N
			000903		199-36-6411.01-001-091000	Moss refund bus driving	43.00	N
			000903		199-36-6412.08-001-022000	Wright Tri State Fair	105.16	N

Check Payments  
 Boys Ranch  
 Computer Written Checks  
 For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
			000903		199-36-6412.21-001-091000	Jones Hale Center RTC	40.00	N
			000903		199-36-6412.21-041-091000	j Sanders Sudan meals	194.98	N
			000903		199-36-6412.31-001-091000	Shepherd Groom entry	75.00	N
			000903		199-36-6412.31-001-091000	Shepherd Groom meals	133.27	N
			000903		199-36-6412.31-001-091000	Krtalic Tascosa meals	186.00	N
			000903		199-36-6412.31-001-091000	Krtalic Tascos entry	248.00	N
			000903		199-36-6412.31-001-091000	Krtalic AISD inv entry	160.00	N
			000903		199-36-6412.31-001-091000	Krtalic AISD inv meals	185.47	N
			000903		199-36-6412.31-041-091000	Arneson entry Groom	50.00	N
			000903		199-36-6412.31-041-091000	Arneson meals groom	79.19	N
			000903		199-36-6412.31-041-091000	Arneson meal Rebelrun	94.20	N
			000903		199-36-6412.31-041-091000	arneson entry RebelRun	96.00	N
			000903		199-36-6412.31-041-091000	Arneson meals AISD inv	71.16	N
			000903		199-36-6412.31-041-091000	Arneson entry AISD	60.00	N
			000903		199-36-6412.31-041-091000	Arneson Gymon	86.75	N
			000903		199-36-6412.31-041-091000	Arneson Guymon	70.00	N
			000903		199-36-6412.81-001-091000	Thomas Hale Center game	52.50	N
			000903		199-41-6399.03-750-099000	Bailey batteries	29.76	N
			000903		199-41-6419.00-702-099000	convention charges J Taylor	57.24	N
			000903		865-00-2190.02-000-000000	Davis Dominos	79.92	N
			000903		865-00-2190.02-000-000000	Davis Chick Fil a	336.00	N
			000903		865-00-2190.02-000-000000	Davis dominoes concession	70.00	N
			000903		865-00-2190.02-000-000000	Davis chick fil a	279.20	N
			000903		865-00-2190.02-000-000000	Davis chick fil a	279.20	N
			000903		865-00-2190.02-000-000000	Davis Dominos	212.99	N
						<b>Totals for Check 018130</b>	<b>3,524.98</b>	
018131	09-26-2019	AMAZON CAPITAL	000350		199-11-6399.01-101-099000	labels	187.65	N
			000353		199-11-6399.01-101-099000	office supplies	252.70	N
			a296		199-11-6399.11-001-011000	Reeds, etc	299.04	N
			000363		199-11-6399.15-001-099000	bulb	38.35	N
			000210		199-11-6399.15-041-011000	Cord	19.45	N
			000336		199-13-6399.05-001-011000	Books	328.05	N
			a307		199-23-6399.00-101-099000	gloves	38.34	N
			000351		199-31-6399.00-999-023000	paper	33.91	N
			000325		199-41-6329.00-701-099000	Books	71.80	N
			000352		199-41-6399.15-701-099000	stand	315.41	N
						<b>Totals for Check 018131</b>	<b>1,584.70</b>	
018132	09-26-2019	AT & T	000372		199-41-6399.75-701-099000	phone service	30.00	N
			000372		199-51-6259.00-999-099000	phone service	470.38	N
						<b>Totals for Check 018132</b>	<b>500.38</b>	
018133	09-26-2019	BEST BUY	000318		199-11-6399.15-999-099000	adapters	663.75	N
018134	09-26-2019	BSN SPORTS	000285		199-36-6399.21-001-091000	down pole	344.39	N

Check Payments  
 Boys Ranch  
 Computer Written Checks  
 For the Month of September

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
018135	09-26-2019	CAL FARLEYS BOYS RA	000381		199-00-2110.00-000-000000	Aug insurance	3,964.53	N
018136	09-26-2019	CURRICULUM ASSOCIA	000267		199-11-6239.03-001-024000	iReady-HS	510.00	N
018137	09-26-2019	FLINN SCIENTIFIC INC	000310		199-11-6399.03-001-011000	lab kit	77.15	N
018138	09-26-2019	IMAGE MARKET	000322		199-11-6399.00-041-011000	Shirts	178.70	N
			000320		199-36-6399.12-001-099000	Shirts	424.33	N
<b>Totals for Check 018138</b>							<b>603.03</b>	
018139	09-26-2019	JW PEPPER & SONS	000321		199-11-6399.12-001-011000	boxes	80.99	N
018140	09-26-2019	LAMINATOR.COM	000308		199-11-6399.01-101-099000	film	251.07	N
018141	09-26-2019	MCGRAW-HILL SCHOOL	000326		199-11-6321.00-001-011000	subscription	988.20	N
018142	09-26-2019	MSB	000382		199-41-6219.00-750-099000	shars	209.22	N
018143	09-26-2019	POSITIVE PROMOTIONS	000323		199-31-6399.00-041-099000	bookmarks	67.40	N
			000333		199-31-6399.00-101-099000	bookmarks	108.20	N
<b>Totals for Check 018143</b>							<b>175.60</b>	
018144	09-26-2019	REGION XVI	000384		199-00-2110.00-000-000000	July-Aug internet	905.34	N
			000387		199-00-2110.00-000-000000	July-Aug Video conf	119.42	N
<b>Totals for Check 018144</b>							<b>1,024.76</b>	
018145	09-26-2019	SAM'S CLUB DIRECT	012790		199-13-6399.03-041-099000	breakroom supplies	263.62	N
			000268		865-00-2190.02-000-000000	concession	172.60	N
			000313		865-00-2190.02-000-000000	concession	179.32	N
			012803		865-00-2190.02-000-000000	concession	1,104.52	N
			012840		865-00-2190.02-000-000000	concession	76.84	N
<b>Totals for Check 018145</b>							<b>1,796.90</b>	
018146	09-26-2019	Seth Wieck	000360		199-13-6399.03-001-099000	Books	174.41	N
018147	09-26-2019	CRIMINAL RECORDS SE	000375		199-41-6399.00-750-099000	service	3.00	N
<b>Total For Computer Written Checks</b>							<b>36,526.22</b>	
<b>Total Checks</b>							<b>228,369.57</b>	

End of Report

Check Payments  
 Boys Ranch  
 District Written Checks  
 For the Month of October

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
001001	10-02-2019	T.R.S.	001001		863-00-2155.00-000-000000	Sept Payroll	32,223.65	N
			001001		863-00-2155.00-000-000000	Sept Payroll	2,720.17	N
			001001		863-00-2155.01-000-000000	Sept Payroll	2,376.58	N
			001001		863-00-2155.03-000-000000	Sept Payroll	396.09	N
			001001		863-00-2155.04-000-000000	Sept Payroll	3,138.67	N
			001001		863-00-2155.05-000-000000	Sept Payroll	1,861.41	N
			001001		863-00-2155.06-000-000000	Sept Payroll	343.03	N
			001001		863-00-2155.07-061-000000	Sept Payroll	535.00	N
			001001		863-00-2155.08-000-000000	Sept Payroll	6,277.36	N
<b>Totals for Check 001001</b>							<b>49,871.96</b>	
<b>Total For District Written Checks</b>							<b>49,871.96</b>	

Check Payments  
 Boys Ranch  
 Computer Written Checks  
 For the Month of October

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018148	10-04-2019	AccuTrain	000392		199-41-6411.00-701-099000	conference	460.00	N
018149	10-04-2019	AMAZON CAPITAL	000262		199-11-6399.12-001-011000	table pads	400.59	N
			000385		199-11-6399.12-101-011000	scale	187.94	N
			000346		199-11-6399.13-001-011000	notebooks	179.70	N
			000366		199-11-6399.15-001-099000	cords	145.84	N
			000277		199-31-6399.00-101-099000	stickers	39.96	N
			000315		199-36-6399.21-041-091000	brace	139.50	N
<b>Totals for Check 018149</b>							<b>1,093.53</b>	
018150	10-04-2019	BENCHMARK BUSINESS	000395		199-11-6399.14-001-099000	copy fees	1,158.79	N
			000395		199-11-6399.14-041-099000	copy fees	672.68	N
			000395		199-11-6399.14-101-099000	copy fees	238.15	N
<b>Totals for Check 018150</b>							<b>2,069.62</b>	
018151	10-04-2019	BEST BUY	012802		199-11-6399.15-999-099000	adaptor	169.15	N
018152	10-04-2019	Bright White Paper	000311		199-11-6399.00-001-099000	lamination	645.65	N
018153	10-04-2019	DELL COMPUTERS	000330		199-11-6399.15-999-099000	license	151.62	N
018154	10-04-2019	GANDY INK	000205		199-13-6399.03-041-099000	shirts	766.65	N
018155	10-04-2019	JD PALATINE, LLC	000397		199-41-6399.00-750-099000	records	.95	N
018156	10-04-2019	Lone Star Runners Club	000415		199-36-6399.43-001-091000	race supplies	45.00	N
018157	10-04-2019	REGION 20 ESC	000265		199-12-6219.15-999-099000	library	768.00	N
018158	10-04-2019	REGION XVI	b12368		199-13-6411.00-999-011000	fall kickoff	30.00	N
018159	10-04-2019	STAPLES BUSINESS CR	000218		199-11-6399.00-001-099000	paper	211.65	N
			000248		199-11-6399.00-041-099000	markers	132.23	N
			000374		199-11-6399.13-001-011000	notebooks	335.40	N
			012778		199-11-6399.15-999-099000	dynadock	935.94	N
<b>Totals for Check 018159</b>							<b>1,615.22</b>	
018160	10-04-2019	TCA PROFESSIONAL GR	000388		199-31-6411.00-001-099000	convention	210.00	N
018161	10-04-2019	Texthelp Inc	000269		211-11-6399.00-001-030000	read/write program	612.50	N
018162	10-04-2019	VST SERVICES/MAZON	000413		199-53-6299.15-999-099000	Erate	300.00	N
018163	10-04-2019	XEROX CORPORATION	000403		199-11-6269.00-001-099000	Copy fees	415.34	N
			000403		199-11-6269.00-041-099000	Copy fees	285.26	N
			000403		199-11-6269.00-101-099000	Copy fees	268.34	N
			000403		199-11-6269.01-001-099000	Copy fees	79.92	N
			000403		199-11-6269.02-001-099000	Copy fees	79.92	N
			000403		199-11-6269.03-001-099000	Copy fees	79.92	N
			000403		199-11-6269.03-999-011000	Copy fees	79.92	N
			000403		199-13-6269.00-999-099000	Copy fees	147.10	N
			000403		199-21-6269.00-999-099000	Copy fees	147.10	N
			000403		199-36-6269.00-001-091000	Copy fees	79.79	N
			000403		199-41-6269.00-701-099000	Copy fees	147.10	N
<b>Totals for Check 018163</b>							<b>1,809.71</b>	
<b>Total For Computer Written Checks</b>							<b>10,747.60</b>	



# Boys Ranch Independent School District

## Asst. Superintendent Report

### ***High School UIL Events***

*Boys Cross Country* – The boys’ team is currently unranked in the state, but have high hopes of returning to Round Rock again this year for the state meet. Bryce Daniels leads the team with several Top Ten finishes this season. The district meet will be held at Boys Ranch again this year on October 15<sup>th</sup>.

*Girls Cross Country* – The girls’ squad has competed at meets in Lubbock, Canyon, Amarillo in the past month. The girls will be competing in the district meet on October 15<sup>th</sup>. Top three teams and top ten individuals will compete in the regional meet on October 28<sup>th</sup> in Lubbock.

*Football* – Despite posting an 0-5 non-district under fifth-year head coach George Doak, the Roughriders are excited to begin this district play. Last Friday night, the ball game vs. Springlake-Earth was called in the third quarter due to inclement weather and poor field conditions. At the time the game was halted, BR was inside the 10-yard line and only trailing by two points.

*Basketball* – Boys Ranch will serve at the District Chairman this year for our basketball district.

### ***Scheduling***

UIL allows high school girls basketball practices to begin October 23<sup>rd</sup>.  
UIL allows high school boys basketball practices to begin October 30<sup>th</sup>.

Winter sports schedules have been posted with a full slate of activities throughout the winter months.

### ***Activities***

FCA Game Day at West Texas A&M was held on October 5<sup>th</sup>. Boys Ranch was well represented at the event with nearly 50 students and sponsors.

### ***BRISD Discipline***

#### **In School Suspension**

1<sup>st</sup> Six Weeks – 54 placements FINAL (*Last year 25 placements*)

2<sup>nd</sup> Six Weeks – 22 placements AT CURRENT THIS PERIOD

#### **DAEP**

1<sup>st</sup> Six Weeks – 2 placements FINAL (*Last year 4 placements*)

2<sup>nd</sup> Six Weeks – 2 placements AT CURRENT THIS PERIOD



# Boys Ranch

## Independent School District

### October 2019 Board Report

#### *Mimi Farley Elementary*

- Enrollment:

Kindergarten	10
1st	8
2nd	8
3rd	8
4th	12
5th	10
Residents	15
Staff	41

- Instruction:

- Working on a modified flipped classroom model for 5<sup>th</sup> grade
- Mrs. Reynolds is maxed out for RtI – we are utilizing Mrs. Pacino for RtI in phonics and academic vocabulary
- Mrs. Teachout's students have begun a reading program with the K-2 students
- Teachers are receiving training on Screencastify, Google Classroom, and Chromebook
- Analysis of first grading period pre- and posttests is underway

- Students:

- All students performed at the pep rally on 10/4/19 as part of Coach Shepherd's class
- K-2 students gave a performance for parents in music class on 10/7/19
- 15 students made the 'A' Honor Roll for the first grading period
- Coke floats on 10/11/19 for qualifiers for first six weeks incentive
- Two students are already making up time for excessive absences for the first grading period
- Areas of focus for discipline are: truancy, physical aggression, and repeated LLRs

- Characteristics of Modified Flipped Classroom:
  - Traditional flip: direct instruction is delivered at home via pre-recorded video by teacher; application is completed in the classroom under supervision of teacher
  - Modified flip: direct instruction is delivered by video in the classroom via individual devices, while teacher works with small groups of students on specific skills, or groups of students work together to apply learning
  - Our model (grades three through five):
    - Delivered through Google Classroom
    - Two groups: one receiving video instruction; one working with the teacher  
-OR-
    - Three groups: one receiving video instruction; one small group working with the teacher; other small student groups working on application of learning
    - Creates a repository of instruction for support of students at home, absent, or in ISS
  - Our model (grades K-2):
    - Delivered through Google Classroom
    - Elements of flipped classroom can be utilized to provide reinforcement of direct instruction for students who need an additional trip through the lesson
    - Provides recorded instruction for students who were absent and missed the instruction
    - Provides recorded directions for activities and assignments for students who do not always listen to the directions the first time
    - Creates a repository of instruction for support of students at home or students who were absent

**BLAKEMORE MIDDLE SCHOOL**  
**BOYS RANCH INDEPENDENT SCHOOL DISTRICT**

P.O. Box 219, Boys Ranch  
(806) 533-1428 FAX (806) 534-0041

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October 2019

BRISD Superintendent & Board of Trustees,

**Demographics/School Enrollment**

Hispanic:	16	6 <sup>th</sup> grade	12
Multi-Racial:	5	7 <sup>th</sup> grade	21
White:	43	8 <sup>th</sup> grade	34
Black /African American:	3		
Asian:	0		
American Indian/Alaskan Natives:	0		
Male:	39		
Female:	28		
SPED:	<u>12</u>		
<b>Total Students:</b>	<b>67</b>		

**Professional Development:**

Several Region 16 trainings/meetings have been attended within the last month.

Mrs. Payne attended two trainings.

On September 5<sup>th</sup>, she attended the *New Counselor's Network training*- "In the New Counselor's Network, we were able to meet with new and veteran counselors and work together to build an overall look at a counselor's year at a glance. We discussed current issues and situations we have already encountered. We were able to visit with other counselors that were in charge of similar special programs (sped, 504, GT, etc.). In addition, we learned about the Texas Model for Comprehensive School Counseling Program that we all would be using to build our school's programs. The Texas Model, is a program used to help counselors build quality, effective school counseling programs. The curriculum outlined in the program provides a guide for all school to plan, carry out and evaluate their schools counseling program."

On September 17<sup>th</sup>, she attended the *CTC (Campus Testing Coordinator) September Institute training*- "In the training, we talked about and learned various roles of the campus testing coordinator. Including; planning the testing year calendar, accommodations, support and monitoring, use of the online practice STAAR test, roles of various people in the school on testing days, Test Hound and key changes for the 2019-2020 school year. What we learned will help us plan, prepare and produce less stressed testing days, for students, teachers and administrators."

Mrs. Urbanczyk attended the same training as Mrs. Payne on September 17<sup>th</sup>. "We were given an updated list of accessibility features that may be provided to students based on their needs and discussed various types that may be provided. These are all available to any student who routinely and effectively use them in class daily. This information will be shared with the teachers."

Mr. Brandon Sanders attended *Understanding Discipline* training on September 18<sup>th</sup>. "We were given updated changes to PEIMS codes. It was beneficial to get a refresher course about what major consequence applies to specific offenses in the state of Texas."

Mrs. Williams attended the *Addressing SLD Identification, including Dyslexia: Building Capacity in General Education with First Responders* training on September 24<sup>th</sup>. "There has to be consensus (a common language and a common purpose) in order for change to occur, a solid infrastructure (support and safety) to allow change to happen and an implementation stage to give the change time to occur. RtI has to be set up correctly for the success of the students rather than a "wait to fail" system. Adequate progress being made and is there

appropriate instruction going on for students are two questions that need to be accounted for. Our RtI needs to be set up more efficiently. There is a "Building RtI Capacity for Texas" website and a 130 plus pages of how to run RtI. I plan to dig in, research, and study how to run our RtI more smoothly.”

Mrs. Harbert (permanent sub) and Mrs. Neill (library assistant) attended the *Unlicensed Diabetic Care Assistant Training* on September 25<sup>th</sup>. Mrs. Harbert reported that she learned “the legal issues of a care plan for students with diabetes, how to help someone that is in need, and the way to help manage a diabetic episode. I will be more insightful with watching if a child is not feeling well. I will be more inquisitive about what and if they are eating. And Mrs. Neill reported, “I can't help a child with diabetes without a health care plan. I hope I never have to implement this plan. But knowing the information and the protocol presented will protect both the school and myself in the event that one of our students presents with diabetic signs and symptoms or we get a diabetic student added to our roster.”

Mr. Brandon Sanders attended *New Digging Deep: Discipline and Attendance Report* training on September 30<sup>th</sup>. “I was given the tools to run more detailed discipline reports when using TxEIS. This training also reinforced that we as a campus are tracking students appropriately.”

Several meetings/trainings occurred in-house:

Ms. Jennings and Mrs. Williams met on Thursday September 5<sup>th</sup> to discuss how to *Monitor Dyslexic Students* that are not in Dyslexia class. It is as precaution to monitor students in order to make sure they are being successful in the general education classrooms. Based on last year’s monitoring data, it was decided to monitor three students (one of them has moved away since the decision was made). Three other students were monitored last year and according to teachers’ input (reviewed previous year’s monitoring information), the students do not need additional help at this time. The core teachers of the two monitored students turn in data (by the due dates below) to the Ms. Jennings, Dyslexia teacher, and Mrs. Williams and that information/input is examined.

Monday 09-30-19
Monday 11-04-19
Friday 12-20-19
Monday 02-17-20
Monday 04-06-20
Friday 05-22-19

Mr. Jeff Sanders, Ms. Kenney, Ms. Reid, Mrs. Payne, and Mrs. Williams attended the *Xlogs SPED Training* on Tuesday September 10<sup>th</sup> at the BRISD Administration Building. Ms. Kristin McKinney facilitated the meeting. SPED teachers were given time to work through Xlogs and the presenter answered questions as they arose.

Mrs. Arneson, Mr. Dow, Ms. Jennings, and Mrs. Yarbrough attended the *Target Meeting*, which was facilitated by Mr. Brandon Sanders and Mrs. Williams on September 27<sup>th</sup>. Mrs. Williams met with Ms. James on September 30<sup>th</sup> due to Ms. James being absent the day of the original meeting. The agenda for this meeting was to share data explaining that our white population is not performing like they should be, to write an improvement plan and annual goal, to analyze root causes, to come up with strategies, to put action steps in place, to work towards achieving the goal and to meet 3 more times to monitor the progress of the goal.

**School: Blakemore MS**  
**Targeted Improvement Plan- 2019-2020**

**Problem #1**

<p><b>Problem Statement:</b></p> <p>Blakemore Middle School’s white demographic is not hitting the target in Reading and Mathematics (Academic Achievement and Academic Growth) in previous school years.</p>	<p><b>Annual Goal:</b></p> <p>BMS annual goal is to hit the target (“meets”) or better for each of these indicators yearly.</p>
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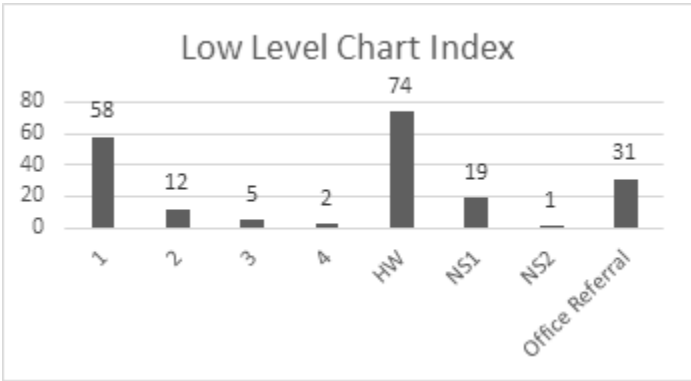
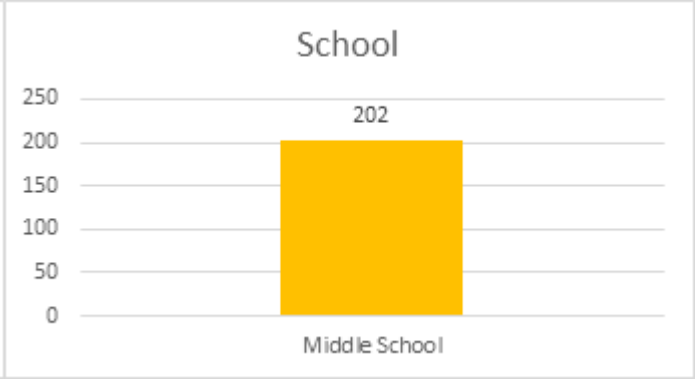
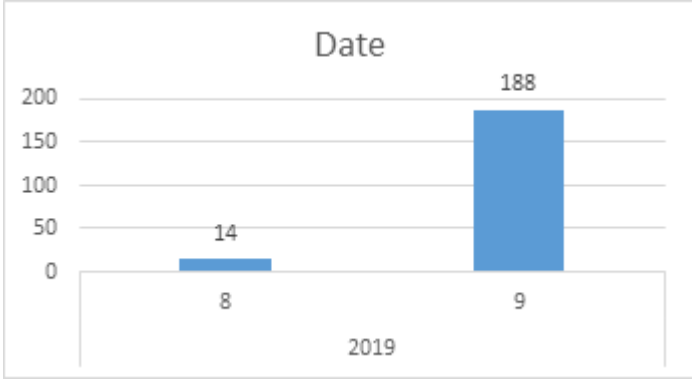
<p><b>Root Cause:</b></p> <ol style="list-style-type: none"> <li>1. Some students are transients, homeschooled, not in school at all, behind in school, and/or out of state before coming to BR.</li> <li>2. Some students are adopted or in foster care and are from unstable homes.</li> <li>3. Several students from the white population are in the SPED program.</li> <li>4. Discipline consequences/actions have caused students to miss/loss instruction.</li> <li>5. Students are missing instruction and class time for clinic appointments.</li> </ol>	<p><b>Strategy:</b></p> <p>(S1- Strategy 1) Provide structured classrooms (to address Root Causes 1 and 2)</p> <p>(S2) -Use Executive Functioning strategies -Students writing in each classroom (to address RC 3)</p> <p>(S3) Provide alternate discipline in order to keep students in class (to address RC 4)</p> <p>(S4) Support staff (to address RC 1, 2, 3, and 4)</p> <p>(S5) Change appointments when possible (to address RC 5)</p>
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Cycle 1 Aug – Nov	Cycle 2 Dec - Feb	Cycle 3 Mar - May	Cycle 4 June - Aug
Actions	Actions	Actions	Actions
<p><b>S1- Structured Classroom</b> (RC-1 and 2) -Provide time to vertically align -learn from 2 new ELAR teachers</p> <p>Teachers and Instructional Coach</p>			
<p><b>S2- Provide Specific Strategies and Instruction for SPED</b> (white, all students) (RC-3) -Dig into Executive Functioning strategies -Possibly get more EF training -Specific writing strategies in all core classes</p> <p>Teachers, Instructional Coach, Administration</p>			

<p><b>S3- Provide Alternate Disciplinary Action</b> (RC 4) utilize Behavior Resource Officer and/or alternate staff when original consequences are not working</p> <p>Principal, Behavior Resource Officer, Alternate Staff</p>			
<p><b>S4- Support Staff</b> (RC 1, 2,3, and 4) -provide collaboration time -When and if job openings occur, post job early, screen and vet.</p> <p>Principal, Instructional Coach</p>			
<p><b>S5- Change Appointments</b> (RC 5) notify secretary of repeated appointments (when missing Reading and Math classes especially) and she will contact clinic for possible rescheduling</p> <p>Secretary, Teachers, Administration</p>			
<b>What data will be collected to monitor progress in C1?</b>	<b>What data will be collected to monitor progress in C2?</b>	<b>What data will be collected to monitor progress in C3?</b>	<b>What data will be collected to monitor progress in C4?</b>
S1- DMAC data, data dialogue, walkthroughs			
S2- implementation of EF, follow-up of writing expectations (6 <sup>th</sup> and 7 <sup>th</sup> grade), examples of student work (6 <sup>th</sup> , 7 <sup>th</sup> , and 8 <sup>th</sup> grade), brain mapping results			
S3- Discipline Data Meetings based in InfoPath LLR input			
S4- Eduhero modules, collaboration conversations, Region 16 trainings, training summaries			
S5- Clinic Appointment list and slips			

Mrs. Thomas met with the ELAR Department, Mrs. Arneson, Ms. Jennings, and Mrs. Yarbrough (Mrs. Williams was in attendance) on October 2<sup>nd</sup> to explain the different features of the Read & Write Google extension. It allows students to read aloud, record their reading, and to send the recording to their teacher.

**Campus Discipline Coordinator:**



Brandon Sanders  
 Principal  
 Blakemore Middle School  
 Boys Ranch ISD



# BOYS RANCH HIGH SCHOOL

Shawn Read, Principal

Tel: (806) 533-1450 Fax: (806) 534-0033

PO Box 219 Boys Ranch, TX 79010

[sread@boysranchisd.org](mailto:sread@boysranchisd.org)

## October 2019 Board Report

### Boys Ranch HS Enrollment (October 3, 2019)

	9th	10th	11th	12th	Totals
Enrolled	59	44	46	43	192
<i>% By Grade</i>	<i>31.2</i>	<i>21.2</i>	<i>24.9</i>	<i>22.8</i>	<i>100.0</i>
Male	32	27	27	26	112
<i>% Male</i>	<i>54.2</i>	<i>61.4</i>	<i>58.7</i>	<i>60.5</i>	<i>58.3</i>
Female	27	17	19	17	80
<i>% Female</i>	<i>45.8</i>	<i>38.6</i>	<i>41.3</i>	<i>39.5</i>	<i>41.7</i>
Hispanic	15	8	9	8	40
<i>% Hispanic</i>	<i>25.4</i>	<i>18.2</i>	<i>19.1</i>	<i>18.6</i>	<i>20.8</i>
Am. Indian	0	1	1	0	2
<i>% Am. Indian</i>	<i>0.0</i>	<i>2.3</i>	<i>2.1</i>	<i>0.0</i>	<i>1.0</i>
Asian	0	2	1	0	3
<i>% Asian</i>	<i>0.0</i>	<i>4.6</i>	<i>2.1</i>	<i>0.0</i>	<i>1.7</i>
Black	7	2	1	11	21
<i>% Black</i>	<i>11.9</i>	<i>4.6</i>	<i>2.1</i>	<i>25.6</i>	<i>10.9</i>
White	33	27	29	22	110
<i>% White</i>	<i>55.9</i>	<i>61.4</i>	<i>63.8</i>	<i>51.2</i>	<i>57.3</i>
Multiracial	4	4	5	2	15
<i>% Multiracial</i>	<i>6.8</i>	<i>9.1</i>	<i>10.6</i>	<i>4.7</i>	<i>7.8</i>
SPED	7	5	7	8	27
<i>% SPED</i>	<i>11.9</i>	<i>11.4</i>	<i>15.2</i>	<i>18.6</i>	<i>14.1</i>
504	2	8	7	5	22
<i>% 504</i>	<i>3.4</i>	<i>18.2</i>	<i>12.8</i>	<i>11.6</i>	<i>11.5</i>
GT	3	2	2	3	10
<i>% GT</i>	<i>5.1</i>	<i>4.6</i>	<i>4.2</i>	<i>7.0</i>	<i>5.2</i>
Staff	6	4	7	6	23
<i>% Staff</i>	<i>10.2</i>	<i>9.1</i>	<i>14.9</i>	<i>14.0</i>	<i>12.0</i>

Red percentages from total enrollment.

Blue percentages from grade enrollment.

## **SPED**

There were 8 ARD meetings held at BRHS since the beginning of school. Six were annual ARDs and two were transfer ARDs for students new to BRISD. Currently, 27 students are receiving special education accommodations and support for their identified needs. SPED staff are providing inclusion support to students as well as gathering data as File Managers. In addition, Mrs. Brock is teaching 3 sections of Reading, Mr. Miller is teaching one section of Algebra 1, and Ms. Thomas is supervising the Learning Lab. Mrs. Harbert is available to provide dyslexia support if a new student requires that assistance. Dr. Boydston and Mrs. Payne are providing counseling required by IEPs.

## **Section 504**

One 504 meeting has been held at BRHS since the beginning of school. Currently, 22 students are being served under Section 504.

## **LPAC (Language Proficiency Assessment Committee)**

Three beginning of the year LPAC meetings have been held at BRHS since the beginning of school for each of the identified students. Additional meetings for the LPAC students will be scheduled at mid-year and at the end of the year.

## **Testing calendar**

October 16th, SAT (Seniors); October 26th, ACT (Seniors); October 30th, PSAT (10th/11th graders); November 6th, ASVAB (10th/11th graders); December 10th, English 1 EOC retest; December 11th, Algebra 1, Biology, US History EOC retests; December 12th, English 2 EOC retest; December 13, STAAR EOC retest make-up day.

## **TTESS (Texas Teacher Evaluation and Support System)**

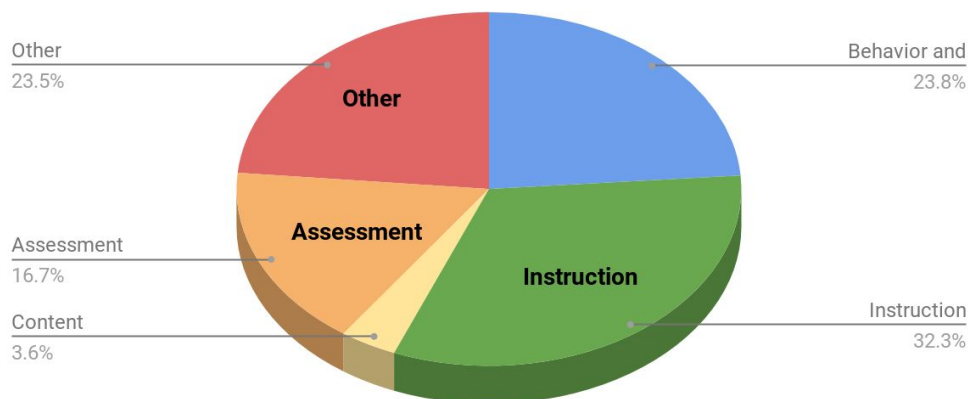
All teachers have submitted goals and SLOs (Student Learning Outcomes) for the 2019-2020 school year. Powerwalks and walkthroughs are taking place daily.

## **Collaboration**

For this school year, we have two book studies and a standards based grading (SBG) group. A group led by Amber Ladd and Jennifer Mott is reading "Awaken the Learner". The second book study group is reading "Fair Isn't Always Equal". The SBG is our alpha group to begin implementation towards grades to be determined by academics only with no consideration of behavior or effort.

# Instructional Coaching in September 2019

## September Use of Time for the "Big Four"



- **Teacher Training:** *BRHS teachers received an average of 3.1 hours of locally-provided training in September.* Teachers mostly received these hours as the result of the book studies.
- **One-on-One Coaching:** In September the ICs logged around 14.9 hours of one-on-one coaching with returning teachers, and 8.6 hours of one-on-one coaching with new staff.
- **Working with New Teachers / New-to-Campus Teachers:** The ICs have been working closely with our new staff during September to help establish positive classroom routines.
- **Amber Ladd & Fine Arts:** Amber Ladd has been spending much of her coaching hours working with the new band and new choir teachers.
- **Facilitating Meetings:** In September, the ICs facilitated department meetings, PLC meetings for our new Extended Learning Period teams, and preliminary meetings with the Book Study Groups for this year.
- **PowerWalks:** The ICs completed 83 powerwalks in September. The PowerWalks total for the first six weeks was 96.
- **Campus Fundamental Five Performance:**

CAMPUS	Lesson Framing	Power Zone	Small Group Purposeful Talk	Recognize and Reinforce	Critical Writing
Boys Ranch HS	36%	75%	23%	67%	36%

## "TOP FIVES" FROM SEPTEMBER:

- Here are the five teachers we spent the most coaching time with in September:
  - Dakota Jackson
  - Joshua Jones
  - Holly Gillispie
  - Seth Wieck
  - Richard McAlister
  
- Here are the five teachers we spent the most time doing behind-the-scenes work for:
  - Janise Harbert
  - Dakota Jackson
  - Craig Brock
  - Gary Gill
  - Ali Sanders
  
- The "top five" performers at the Fundamental Five are:
  - Stephanie Brock
  - Heather Galloway
  - Ali Sanders
  - Taylor Rankin
  - Kat Lytle

# Fine Arts Board Report

This year in fine arts, we have a new band director, Dakota Jackson, and a new choir director, Joshua Jones. Each assists the other in their respective classes and at the Friday night home games.



Mr. Jones has introduced the choir this year to hand bells. This is a new concept for our students but many of them are embracing the experience. They are looking at possibly being able to compete in UIL and participating in a local performance.

# Social Studies Board Report


With the junior class now having an ELT group, Coach Layman has an extended period of time to work with his students and allow them time to do extension projects and prepare them to not only pass but to reach the masters level.

The Social Studies department has set a goal to improve the skills social studies TEKS and more specifically the analytical and synthesis skills. One activity that will be used throughout the school year will be DBQ's (document based questions) that allows the students to analyze primary and secondary sources then put the information together into an essay.

Good things are happening in our math department! Mrs. Greer got her classes moving and out of the classroom.


In pairs, the students came up with 2 one-step equation word problems and then an illustration to go with each one. They had to create an answer sheet with their poster too. Then we did a gallery walk and they had to solve some of them. The students tend to enjoy this better than a worksheet, as it is peer created. It also gives us an opportunity to discuss some basic sentence structure such as capital letters, punctuation, subjects, and verbs.

**1** King Ron Ron went to town with his peasant carebear to buy 500 of the finest pigs. If the total cost was \$1,500 gold coins, how much was each pig?



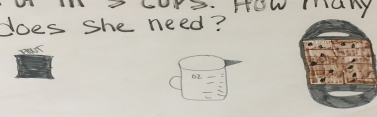

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**2** King Ron Ron went to Burger King to buy food for his peasant carebear and himself. They then bought 30 whopper meals. If each meal cost \$16.79, what was the total cost?

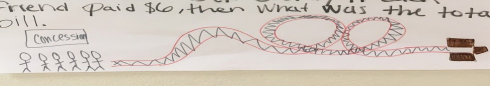


Ron Ron and Abriah B.

**1** Grandma Rose is baking a dozen brownies. The recipe calls for 5 cups of flour. She already put in 3 cups. How many more cups does she need?

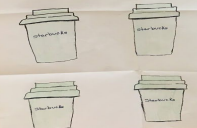


**2** At an amusement park, Molly and her 5 friends decided to split the concession bill evenly. If each friend paid \$6, then what was the total bill.



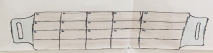
Lily M. + Ann Counts

**1.** Sarah went to Starbucks to buy coffees for her and her three friends. If each coffee costs \$3, how much did she have to pay?




**2. Grant**

Grant went to the store to buy 100 of the finest pens. If the total cost was \$1,000, how much was each pen?




Grant's pen

Champ the dog went to the store to buy Barkave mix. The recipe called for 7 cups of flour. At home Champ only had 3 cups. How many more cups of flour does he need to complete the recipe?



Champ



**Nancey Payne: At-Risk Counselor - 8th/9th Grade, District 504 Coordinator, District ESL Coordinator**

<b>Currently Serving:</b>			<b>Since Aug. 15th we added:</b>	
<b>8th Grade</b>	<b>33 students</b>		<b>8th Grade</b>	<b>3 students</b>
<b>9th Grade</b>	<b>59 students</b>		<b>9th Grade</b>	<b>13 students</b>
<b>ESL</b>	<b>7 students</b>		<b>ESL</b>	<b>1 student</b>
<b>504</b>	<b>33 students</b>		<b>504</b>	<b>8 students</b>
<b>Counseling</b>	<b>7 students</b>		<b>Counseling</b>	<b>1 student</b>

**From August 15th to October 5th, I have conducted or participated in:**

**16- new student/scheduling/PGP meetings, 7- ESL Beginning of the Year Evaluations, 7- weekly counseling sessions, 5- walk-in counseling sessions, 4- teacher support meetings, 2- 504 Meetings, 4- ARD Meetings**

**In addition, I have researched student folders for discrepancies, covered teacher’s ELT classes when needed, helped with the honor roll celebration party, meet with students in ISS, worked the rodeo, homecoming dance and concession stand.**

**Trainings:**

**New Employee, Ranch Orientation, Leadership Conference, Fall Kick Off, LPAC Bootcamp Day 1, SAMA, TxEIS Training, Counselor Update, X-logs Training, Campus Testing Coordinator, Fair Isn’t Always Equal book study w/BRHS, Counselor’s PLC.**

## October 2019 Discipline 1st Six Weeks

**31 Good Citizen Referrals, 247 Discipline Referrals**

Level 1	85	HW	52
Level 2	16	NS 1	22
Level 3	6	NS 2	2
Level 4	2	Office	58
Level 5+	4	<b>Total</b>	<b>247</b>

	Office Referral (NS 2 = OR)		Level 4/5 LLR (Level 6+ = ISS)		Tardies	
	<i>Student</i>	<i>Days</i>	<i>Student</i>	<i>Days</i>	<i>Student</i>	<i>Days</i>
Lunch Detention:	12	28	2	7	14	40
After School Detention:	0	0	0	0	0	0
ISS:	10	14	0	0	1	3
OSS:	2	2	0	0	0	0
DAEP:	2	10	0	0	0	0

### Students of the Six Weeks

Students of the Six Weeks met all three of these criteria: *no lunch detentions* (3 or fewer tardies), *no after school detentions* (no discipline LLRs), and *no ISS/DAEP* (no office referrals).

We have 190 kids enrolled at BRHS and 122 of them made the list (64%).

## October Teacher Attendance/Sub Report

35 Classroom Teachers	20 Work Days
34.5 Personal Days Taken by Teachers	6 UIL Days Taken by Teachers
2 Military Days Taken by Teachers	
3 Workshop Days Taken by Teachers	<i>93.5% Attendance by Teachers</i>

**BRHS Paras covered 74% of teacher absences. Four subs covered 12 assignments**

11 Other Staff	20 Work Days
15.5 Personal Days Taken by Other Staff	1 UIL Day Taken by Other Staff
8 Workshop Days Taken by Other Staff	<i>88.9% Attendance by Other Staff</i>

**Staff with Perfect Attendance:** Nena Bell, Gary Gill, Dakota Jackson, Josh Jones, Danny Kauk, Vedran Krtalic, Brad Miller, Cynthia Navarrete, Seth Wieck, Scotty Wright, Shawn Read, and Jack Arneson.

## October Student Attendance Report 1st Six Weeks (24 Instructional Days)

	Freshman	Sophomore	Junior	Senior	Overall
Total Membership:	1383.0	1007.0	1116.0	1032.0	4538.0
Total Days Absent:	14.0	21.0	25.0	31.0	91.0
Total Days Present:	1369.0	986.0	1091.0	1001.0	4447.0
% Attendance:	<b>98.9%</b>	97.9%	97.7%	97.0%	<b>98.0%</b>



## DISTRICT ENROLLMENT

09/30/2019

Kinder	9
1 <sup>st</sup>	7
2 <sup>nd</sup>	8
3 <sup>rd</sup>	8
4 <sup>th</sup>	12
5 <sup>th</sup>	10
6 <sup>th</sup>	11
7 <sup>th</sup>	21
8 <sup>th</sup>	33
9 <sup>th</sup>	59
10 <sup>th</sup>	43
11 <sup>th</sup>	46
12 <sup>th</sup>	43

Total District Enrollment 310  
BR children 231\*  
Staff children 80  
On Ranch 48  
Off Ranch 32

\*One new resident starting 10-01

## Laquitta Doak

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**Subject:** Tier II board training  
**Location:** ESC 16 Hillside and Bell Street Amarillo Texas

**Start:** Tue 11/5/2019 9:00 AM  
**End:** Tue 11/5/2019 5:00 PM

**Recurrence:** (none)

**Meeting Status:** Accepted

**Organizer:** Kenneth Brown  
**Required Attendees:** Mark Strother; Robert Marshall; George Owen; Jacque Branch; Jim Taylor; Laquitta Doak

The agenda is still being discussed. I am thinking about Board Meeting Basics, Board Ethics, Roles and Responsibilities, or a combination of these.

Kenneth

## Program Evaluation - Title III

Currently, Boys Ranch ISD had seven students eligible for ESL services. The majority of students in this group have been in attendance over one school year.

### Academic Progress

Grades, Statewide assessment and local reading information were all considered when reviewing academic progress of students. It appears students are making academic progress and earning credits. Students all have passing grades but the statewide assessment shows minimal progress.

### English Proficiency

Two years of TELPAS information was reviewed and the information for our younger students is not consistent from year to year. After reviewing practices on administering the TELPAS and the changes being made to the actual test, moving from holistic grading to a standardized online format for the areas of Listening, Speaking and Reading, it has been determined that prior to testing students will have opportunities to practice with the online format, especially the listening and speaking.

### Reclassification

No students met criteria reclassified. See reclassification criteria chart on page 3.

### Professional Development

During the 18-19 school year, several teachers attending the #154 TxEIS supplemental certification review, TELPAS Preparation for Listening, Speaking and Writing Domains, LPAC decision-making processes, Module 3 for Texas Dyslexia Identification, LPAC coordinator training and DynEd Instructional Training for Teachers of English Learners. In working to meet one of our recommendations from last year - all teachers attended Culturally Responsive Teaching and the Brain during August Professional Development

### Recommendations

After reviewing the information, recommendations are for Boys Ranch ISD to continue providing opportunities for training to all faculty and staff at BRISD. We are exploring opportunities for follow-up training to the school wide professional development that was completed in the fall. BRISD will continue utilizing Region 16 ESC for these Professional Development opportunities through our purchasing of the Bilingual/ESL Contract and as a member of the Title III Shared Service Arrangement.

## Program Evaluation - Title III

BRISD will also continue working to ensure all certification requirements are met.

### **Exception/Waiver**

BRISD has had no need to file an ESL waiver.

# Program Evaluation - Title III

## 2018–2019 English Learner Reclassification Criteria Chart

At the end of the school year, a district may reclassify an English Learner (EL) as English proficient for the first time or a subsequent time if the student is able to participate equally in a regular all-English instruction program as determined by satisfactory performance in all three assessment areas below and the results of a subjective teacher evaluation.<sup>1</sup>

For State of Texas Assessments of Academic Readiness (STAAR) English reading and English writing, the performance level for program exit is the student meeting the passing standard.

	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11 <sup>th</sup> /12 <sup>th</sup>
Current School Year Oral = Listening & Speaking	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>	Scored Fluent on English OLP <sup>2</sup>
English Reading <sup>3</sup>	Norm-Referenced Standardized Achievement Test <sup>2</sup> (Rdg./Lang.) 40th percentile or above	Norm-Referenced Standardized Achievement Test <sup>2</sup> (Rdg./Lang.) 40th percentile or above	STAAR <sup>3</sup>	STAAR <sup>3</sup>	STAAR <sup>3</sup>	STAAR <sup>3</sup>	STAAR <sup>3</sup>	STAAR <sup>3</sup>	STAAR <sup>3</sup>	STAAR <sup>3</sup>	Norm-Referenced Standardized Achievement Test <sup>2</sup> (Rdg./Lang.) 40th percentile or above
English Writing <sup>3</sup>	Agency-Approved Writing Test <sup>2</sup>	Agency-Approved Writing Test <sup>2</sup>	Agency-Approved Writing Test <sup>2</sup>	STAAR <sup>3</sup>	Agency-Approved Writing Test <sup>2</sup>	Agency-Approved Writing Test <sup>2</sup>	STAAR <sup>3</sup>	Agency-Approved Writing Test <sup>2</sup>	Agency-Approved Writing Test <sup>2</sup>	Agency-Approved Writing Test <sup>2</sup>	Agency-Approved Writing Test <sup>2</sup>
Subjective Teacher Evaluation	Form: <a href="#">English Learner Reclassification Rubric</a> Training Video: <a href="#">English Learner Reclassification Rubric Training Video Presentation (35 minutes)</a> Training PowerPoint: <a href="#">English Learner Reclassification Rubric Introduction and Training PowerPoint</a>										

<sup>1</sup> 19 TAC §89.1225(f)(3)

<sup>2</sup> In the 2018–2019 List of Approved Tests for Assessment of English Learners available on the following web page: <http://tea.texas.gov/bilingual/esl/education/>

<sup>3</sup> For STAAR, English reading and English writing refer to the grade-level tests in grades 3-8 and to the applicable end-of-course English I for grade 9, and English II for grade 10.

Note: ELS may be exited no earlier than at the end of first grade based on 19 TAC §89.1225(f).

Note: Students for whom the LPAC recommends the use of Oral Administration, Content and Language Supports, or Extra Time as an accommodation for any reading or writing assessment, may not be considered for exit at the end of the school year.

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# Boys Ranch ISD

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## State & Federal Grants Manual

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**2019-2020**



## Contents

General Information .....	4
Business Department Staff .....	4
Organizational Chart .....	4
General Ledger Maintenance(†) .....	4
Journal Entries(†) .....	5
Data Entry and Validation(†).....	5
General Ledger Transaction (Minimum Data Required) – (†) .....	6
End of Month Process .....	6
End of Fiscal Year Process .....	7
Segregation of Duties(†) .....	8
Retention of Records(†) .....	8
Data System Security & Access to Records(†) .....	9
Assignment of Access and Passwords(†) .....	9
Revoking Access(†).....	10
Business Staff Training(†).....	10
State and Federal Grant Management(†).....	11
900 – State and Federal Programs/Grants(†) .....	14
901    State Programs – Allotments .....	14
901.1    Gifted and Talented .....	16
901.2    Career and Technical Education (CATE).....	16
901.3    Special Education .....	17
901.4    Compensatory Education (SCE).....	17
901.5    Bilingual and ESL .....	18
901.6    High School Allotment .....	18
902    Federal Grants.....	20
902.1    Grant Application Process.....	21
902.2    General Provisions and Assurances.....	23
902.3    Budgeting Grant Funds.....	24
902.4    Standards for Financial and Program Management .....	25
902.41    Financial Management .....	25
902.42    Internal Controls .....	26

902.43	Bonds.....	26
902.44	Payment.....	26
902.45	Cost sharing or matching funds.....	26
902.46	Program Income.....	27
902.47	Period of performance (Obligations).....	27
902.5	Procurement Standards/Expenditure of Grant Funds.....	28
902.51	General Procurement Standards.....	28
902.52	Vendor Competition.....	29
902.53	Procurement Methods.....	31
902.6	Property Standards.....	34
902.7	Cost Principles.....	36
902.78	Preparing Expenditure Reports & Draw Down of Funds.....	45
902.8	Grant Compliance Areas.....	48
902.85	Reporting Requirements.....	50
902.86	Grant Monitoring and Accountability.....	51

## General Information

The district has established fiscal procedures that apply to all financial transactions regardless of the funding source. A separate section in this Business Operations Manual will include specific procedures related to acquiring, expending, and managing grant funds.

In accordance with School Board Policy, BP Local, 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 shall approve this State and Federal Grants Manual on an annual basis, or as appropriate, if federal, state or local changes in regulations or policy warrant immediate changes. **Administrative regulations [procedures] are subject to Board review but shall not be adopted by the Board.**

## Business Department Staff

The Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Meleta Bailey. Business Manager, 806-533-1404, [m Bailey@boysranchisd.org](mailto:m Bailey@boysranchisd.org)

All Business Department staff are expected to comply with the:

- **Code of Ethics and Standard Practices for Texas Educators [Board Policy DH (Exhibit),**
- **School Board Policy CAA Local regarding fraud,**
- **Boys Ranch ISD Code of Conduct (Employee Handbook),**
- **Confidentiality Agreement, and**
- **Boys Ranch ISD Acceptable Use Guidelines.**

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

## Organizational Chart

See attached

## General Ledger Maintenance

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

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

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

## **Journal Entries**

All general ledger entries shall be in balance (debits shall equal credits). All journal entries shall be numbered for tracking purposes. An automated numbering system shall be utilized by the district. Region 16 Business Services shall be authorized to create journal entries and the Business Manager as well as Region 16 personnel shall be authorized to post journal entries to the general ledger.

All payroll general journals shall be interfaced to the finance system by the payroll department. The Business Manager shall verify that the pre-post payroll general journals and the finance payroll general journals in balance and posted accurately to the general ledger. All payroll general journals must be posted to the finance general ledger no later than the actual pay date.

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. At times, prior to closing the month, additional reconciling journal entries may be posted in accordance with the creation and approval guidelines.

School Board Reports and a detailed Check Payments report for the previous month should be generated and forwarded to the Administrative Assistant to the Superintendent for board review. The School Board shall not approve the financial reports and check payment list.

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

- Cash General Journal
- General Journal
- Check Payments & Check Register
- Detail General Ledger
- Summary General Ledger

The Business Manager shall review a Summary General Ledger on a monthly basis to ensure the accuracy of fund accounting.

## **Data Entry and Validation**

All data entry shall be from the appropriate source document(s). All data entry shall be validated (verified) with the source documents. A system of checks and balance shall be in place to ensure that all postings to the general ledger result in the desired outcome. For example, a cash receipt journal shall be validated to ensure that the total amount deposit matches the posted cash receipt journal.

Ongoing, daily data entry validation greatly increases the accuracy of the fund accounting and facilitates reconciliation of the monthly bank statements with the general ledger.

## General Ledger Transaction (Minimum Data Required)

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

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

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

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

## End of Month Process

Within 20 days after the end of the month, all end-of-month reports should be printed and verified and the end-of-month process completed. There are four (4) steps in completing the End-of-Month process as listed below:

- Reconciliation of all bank accounts
- EOM Activities (Report Generation & Verification)
- Run EOM Reports (archival purposes)
- Process the EOM Close

## End of Fiscal Year Process

All changes to the general ledger should be posted within the same month as the changes occurred, if possible, or as soon as practicable. Within 30 days after the fiscal year, all end-of-fiscal year reports should be printed and verified for audit purposes.

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

- **Reconcile all cash and investment accounts** – all cash and investment accounts shall match the corresponding bank or investment general ledger balances as of August 31, as reflected on the respective monthly statement.
- **Reconcile all revenue accounts with amounts received and/or earned as of August 31** – All measurable revenue should be posted to the general ledger. For example, all state aid earned as of the most recent Summary of Finance report from TEA shall be posted to the appropriate state revenue accounts.
- **Reconcile all grant revenue and expenditures** – the revenue and expenditures in every grant program (state and federal) should equal. The excess revenue if any should be reclassified to a payable to the granting agency, unless the excess revenue is an advance payment (deferred revenue). If expenditures exceed revenue, the amount due from the granting agency should be posted to the revenue account and accounts receivable accounts.
- **Reconcile the final amended budget** – verify that all budget amendments (at the functional level) have been posted to the general ledger. The sum of the original budget, plus all budget amendments during the fiscal year shall equal the final amended budget.
- **Reconcile and post all accounts receivables** – all funds due from other sources, as of August 31, shall be posted to the general ledger. The receivables shall be measurable and expected to be received within 60 days after the end of the fiscal year in accordance with the district’s accounting standards.
- **Reconcile and post all accounts payables** – all payables due to others (vendors especially), as of August 31, shall be posted to the general ledger. The amounts due for all goods and/or services received as of August 31 are classified as accounts payable and paid during the next fiscal year. The district has established a September 20 cut-off for prior year accounts payables, unless the accounts payable expense exceeds \$10,000 and is known prior to the end of the audit field work.
- **Reconcile all accrued wages and benefits as of August 31<sup>st</sup>** – All accrued wages and benefits shall be posted to the general ledger, especially for all wages earned in August but scheduled to be paid in the next fiscal year (after September 1<sup>st</sup>).
- **Reconcile all prepaid expenses as of August 31** – All prepaid expenses shall be posted to the general ledger to object code 1410. A prepaid expense is typically one that represents a disbursement of funds (payment) for goods or services that will be received or utilized in the next fiscal year. For example, a maintenance agreement that has a term of January 1 through December 31 would have an expense for 6 months in the current fiscal and a prepaid expense of 6 months at the end of the fiscal year.
- **Reconcile the fixed assets ledger with all fixed asset additions, deletions, or changes** – All assets acquired during the fiscal year shall be added to the fixed asset ledger (database or Excel spreadsheet). All assets disposed of (sold or lost) shall be removed from the fixed asset ledger. Changes, if any, to the location, value, or category of assets shall be posted to the fixed asset ledger in Fund Code 901.

- **Reconcile the fund balance as of August 31** – All changes, reductions, additions, and/or designations [restricted, committed, assigned, etc.] of fund balance accounts shall be posted to the general ledger. All budgetary fund balance accounts (object code 3700) shall be posted to the appropriate fund balance account (typically object code 3600). [Note. Changes to the budgeted and committed fund balances should be supported by minutes of Board approval.

## Segregation of Duties

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

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

## Retention of Records

All financial records for the current fiscal year shall be retained for audit purposes in accordance with the district Local Records Retention Schedule. Destruction of records, at the expiration of the records, shall also be in accordance with the district’s Local Records Retention Schedule.

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

- **Grant applications**
- **ESSA consolidated NOGA**
- **IDEA NOGA**
- **Perkins NOGA**
- **SRSA NOGA**
- 

The following records shall be maintained in electronic format:

- **Grant applications**
- **ESSA consolidated NOGA**
- **IDEA NOGA**
- **Perkins NOGA**
- **SRSA NOGA**

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

- Microsoft products such as Word, Excel, Access, etc.
- Financial Management System, TxEIS Finance, HR, Assets, Purchasing, etc. modules

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

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

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

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

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

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

Each staff member shall take appropriate steps to ensure that their respective computer system is managed in a control environment to prevent unauthorized access. At no time (including lunch breaks) shall a computer system be logged on to a financial data system while unattended by the respective staff member. All computer systems shall revert to a screen lock after 5-10 minutes of nonuse.

### **Assignment of Access and Passwords**

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

Staff members shall be responsible for securing their assigned (selected) password. At no time shall passwords be shared with others or posted in visible locations within the staff member's workspace. Violators of this restriction shall be subject to disciplinary action, including but not limited to employment termination.

The Business Manager and Superintendent shall determine data system access to the authorized modules. Each staff member shall have access to their respective database(s) and tabs within a database based on their position. Security roles will be established and assigned with the specific access to each module. In the event that a staff member gains access, due to human or software error, that he/she is not entitled to, it is the responsibility and duty of the staff member to notify the Security Administrator, or Business Manager/Superintendent, regarding the ability to access the restricted database or module(s).

### **Revoking Access**

Access to data systems are subject to change and/or revocation when changes occur to a staff member's position, duties or responsibilities. Access to data systems are also subject to revocation when a staff member violates the Responsible Use Guidelines. Each staff member shall sign a Responsible Use Guidelines every fiscal year.

### **Business Staff Training**

Every staff member will be scheduled to attend at least one training and/or conference opportunity per year in one of the following areas:

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

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

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

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

In an effort to support compliance of fiscal policies and procedures, the business office shall conduct annual training for campus and department administrative and support staff, as appropriate. Critical training areas shall include, but not be limited to:

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

## **State and Federal Grant Management**

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

- Division of Grants Administration  
(formerly the Division of Discretionary Grants and the Division of Formula Funding)
- Division of Federal Program Compliance  
(formerly the Fiscal Accountability and Federal Reporting Unit)
- Division of Financial Compliance  
(formerly housed in the Office for Accreditation)

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

### Federal Regulations for Federal Grant Awards

All federal grant funds are subject to the compliance with Administrative (EDGAR) and Programmatic (NSLP, IDEA, etc.) regulations for each federal grant award.

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

Overview of the Education Department General Administrative Regulations (EDGAR). The EDGAR, as amended on December 26, 2014, includes five (5) subparts under 2 CFR Part 200 of EDGAR as noted below:

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

The EDGAR in its entirety can be accessed at:  
<http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>.

To ensure consistency with the EDGAR, the district shall utilize the acronyms and definitions included in the EDGAR for general terms related to the management of federal grant funds. The EDGAR Acronyms and Definitions can be found in CFR 200.0 through 200.99.

At the District level, managing State and Federal Grants shall be a collaborative process between the Business Office, Human Resources and Assistant Superintendent for Special Programs, Region 16 Business Services. Each respective department shall be responsible for their duties and responsibilities as they relate to the management of state and/or federal grants. The duties of each department are listed below in general terms. Additional, specific duties and responsibilities may be listed within an area of compliance within this Manual.

#### Business Office

- Assisting the Grant Manager with budgeting grants funds. Preparing and posting the initial budget and all amendments to the general ledger.
- Determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related financial reports (monthly, quarterly and/or annual).
- Preparing all financial records for the annual financial audit and single audit, as appropriate.
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Adjusting the general ledger, as appropriate, after the Grant Manager's reconciliation of the time and effort reports, as appropriate if adjustments are necessary
- Managing the day-to-day cash needs for grant expenditures and drawing-down cash reimbursements, as appropriate
- Managing all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all financial records for the required length of time (5 years) for audit purposes
- Managing all fixed assets and ensuring compliance with the inventory and disposition federal guidelines

#### Human Resources

- Ensuring that all grant-funded staff meet the Highly Qualified Staff federal guidelines, as appropriate (And, all state certification requirements)
- Ensuring that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis)
- Maintaining audit-ready HR employee files for financial audit or single audit purposes, as appropriate
- Developing and maintaining all salary schedules to ensure consistency between local and non-local pay rates (Includes base salaries, stipends and extra-duty rates of pay)

- Assisting the Grant Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all personnel records for the required length of time (5 years) for audit purposes

#### Grant Management or Special Program Department

- Working cooperatively with the campus administrative staff to ensure that all grant activities are collaboratively planned and appropriate to each campus.
- Providing supporting documentation for budgeted grants funds. Moreover, submitting all grant amendments to the finance department to facilitate budget amendments.
- Assisting the Human Resources department with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related programmatic (evaluation) reports (monthly, quarterly and/or annual).
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Receiving and monitoring the time and effort reports, as appropriate, and submitting adjustments, if any, to the finance department
- Monitoring the spending thresholds throughout the grant period to ensure that the grant activities are being conducted systematically throughout the grant period
- Reviewing and approving all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all grant records for the required length of time (5 years) for audit purposes
- Providing information to the Human Resources department regarding the number and type of grant-funded positions approved in the grant application by the granting authority
- Verifying with the HR department that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis)
- Assisting the HR department with determining the position title, Role ID and other salary information for use in completing the grant application

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

## 900 – State and Federal Programs/Grants

### 901 State Programs – Allotments

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

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

▪ <b>Special Education</b>	<b>52%</b>	<b>PIC 23</b>
▪ <b>Career &amp; Technical Education</b>	<b>58%</b>	<b>PIC 22</b>
▪ <b>Gifted &amp; Talented Education</b>	<b>55%</b>	<b>PIC 21</b>
▪ <b>State Compensatory Education (SCE)</b>	<b>52%</b>	<b>PIC 24-30 (except 25&amp; 27)</b>
▪ <b>Bilingual/ESL Education</b>	<b>52%</b>	<b>PIC 25</b>

During the budget process, Region 16 Business Services based on prior year special program enrollment and average daily attendance (ADA) shall calculate the estimated state allotment. The estimated state allotment by special program shall be provided to the Special Program Administrator(s). The Assistant Superintendent for Special Programs shall be responsible for the programmatic compliance. Programmatic compliance shall include, but not limited to: program eligibility, program design, instructional delivery, entry/exit procedures, professional development and certification.

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

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

Throughout the fiscal year and at the end of the fiscal year, the Business Office in collaboration with Region 16 Business Services shall calculate the periodic and final spend percentages for each special program. The allocated expenditures by program intent code (PIC) shall be used to determine compliance. In the event that direct expenditures fall below the mandated percentages, the Business Manager shall ensure that the deficit amount is budgeted in the following fiscal year.

The mandated program intent codes (as defined in the FASRG) are classified as Basic or Enhanced. The PICs in these classifications for regular and special program allotments are noted below:

Basic Services – PIC 1X

- PIC 11 Basic Educational Services

Enhanced Services – PIC 2X – 3X

- PIC 21 Gifted & Talented
- PIC 22 Career & Technical Education
- PIC 23 Special Education
- PIC 24 Accelerated Education (State Compensatory Education)
- PIC 25 Bilingual and ESL Education
- PIC 26 Non-Disciplinary Alternative Education Program
- PIC 28 Disciplinary Alternative Education Program – Basic
- PIC 29 Disciplinary Alternative Education Program – SCE Supplemental
- PIC 30 Title I, Part A School wide Activities related to SCE (Campuses with 40% or more educationally disadvantaged students)
- PIC 31 High School Allotment

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

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

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

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

Each school year, the Campus Principals shall prepare a campus Master Schedule. This schedule will reflect the names of all staff, the position, and the assignment(s). Program intent codes are correlated below:

- Population Served Code 04 PIC 21 Gifted & Talented
- Population Served Code 05 PIC 22 Career & Technical Education
- Population Served Code 06 PIC 23 Special Education
- Population Served Code 03 PIC 24 Accelerated Education (State Compensatory Education)

- Population Served Code 02      PIC 25      Bilingual Education
- Population Served Code 07      PIC 25      ESL Education
- Population Served Code 03      PIC 26      Non-Disciplinary Alternative Education Program
- Population Served Code 03      PIC 28      Disciplinary Alternative Education Program – Basic
- Population Served Code 03      PIC 29      Disciplinary Alternative Education Program – SCE Supplemental
  
- Population Served Code 03      PIC 30      Title I, Part A School wide Activities related to SCE (Campuses with 40% or more educationally disadvantaged students)

All staff assigned to support all students, not specifically served in a special program, shall be coded as basic population served (01) and the basic program intent code (11).

Assistant Superintendent of Special Programs shall also submit a Staff FTE report for any non-campus administrative staff assigned to support a special program.

Campus Principals and Special Program Administrators shall be responsible to ensure that any changes to staff assignments are submitted to the Business Manager within five (5) days of the assignment change. The prior process of verifying the FTEs/account codes, approval of the FTE report, and submission of the reports to the payroll department shall occur upon the receipt of assignment changes.

**901.1 Gifted and Talented**

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

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

The Special Program Administrator with oversight responsibility to certify the Gifted & Talented special program data prior to submission to TEA shall be the Assistant Superintendent of Special Programs.

**901.2 Career and Technical Education (CTE)**

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

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

The Special Program Administrator with oversight responsibility to certify the CTE special program data prior to submission to TEA shall be the Assistant Superintendent of Special Programs.

### **901.3 Special Education**

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

Specifically, each school district shall identify students eligible for the Special Education program and serve the students in an appropriate manner to obtain state funds. The student's Individualized Education Plan (IEP) shall serve as the official document to support that each student is eligible for special education, the type of instructional arrangement, and the number of contact hours to be served in a special education setting. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Administrator with oversight responsibility to certify the Special Education program data prior to submission to TEA shall be the Assistant Superintendent of Special Programs.

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

The Compensatory Education program must adhere to state law, Texas Education Code (TEC) 29.081 and TEC 42152. Chapter 29 addresses the programmatic guidelines related to eligibility, "at risk" identification, and program services. Chapter 42 addresses the funding formula and allowable costs. The

Specifically, each school district shall identify students eligible for the Compensatory Education program and serve the students in an appropriate manner to obtain state funds. There are thirteen (13) at risk indicators in state law. The Counselor at each campus shall be responsible for identification of all at risk students. The at-risk student enrollment shall be reported to TEA through the PEIMS Fall Submission.

The SCE program compliance is unlike the other special programs in that it requires specific documentation as outlined in the Financial Accounting System Resource Guide (FASRG) Module 9. The District Improvement Plan (DIP) and Campus Improvement Plans (CIP) are the primary source of documentation for the expenditure of SCE funds. According to TEA, annually within 150 days after the last day permissible to send data for the PEIMS data FINAL Midyear resubmission 2 (typically late

July), the District shall electronically submit a PDF version of the DIP and at least two (2) CIPs through the TEASE system. The determination regarding which CIPs to submit to TEA shall be based on the TEA guidelines in the FASRG, Module 9.1.2 Summary of Filing Requirements. ***The electronic submission of any of these documents will only apply when the state compensatory education allotment (as reported under the District Planning Estimate (DPE) or Legislative Planning Estimate (LPE) column on the Summary of Finances) was \$500,000 or more for the previous fiscal year.***

Financial guidelines related to supplement not supplant, targeted-assistance versus school-wide campus expenditures, staffing formulas, job descriptions, time and effort, student case counts, local identification criteria and allowable costs are described in Module 9 State Compensatory Education.

### **901.5 Bilingual and ESL**

The Bilingual and ESL program must adhere to state law, Texas Education Code (TEC) 29.053 and TEC 42.153. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 42 addresses the funding weight(s) and allowable costs.

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

The Special Program Administrator with oversight responsibility to certify the Bilingual and ESL special program data prior to submission to TEA shall be the Assistant Superintendent for Special Programs.

### **901.6 High School Allotment**

The use of the High School Allotment must adhere to state law, Texas Education Code (TEC) 39.234 and TEC 42.160. Chapter 39 addresses the programmatic guidelines related to program services. Chapter 42 addresses the funding weight(s) and allowable costs. Funding amounts are based on \$275 per student in average daily attendance in grades 9 through 12.

Districts may use funds for campus-level or district-wide initiatives for students in grades 6-12.

Allowable uses include:

- professional development for teachers providing instruction in advanced academic courses such as Advanced Placement (AP)
- hiring of additional teachers to allow for smaller class sizes in critical content areas
- fees for students taking dual credit classes and ACT/SAT tests
- academic support, such as AVID and AP strategies, to support at-risk students in challenging courses
- credit recovery programs
- activities supporting college readiness and awareness, including transportation for college visits

Please see [Commissioner's Rules Concerning High School Allotment](#) for detailed allowable uses of these funds. The [High School Allotment Guide](#) is also an excellent resource and shall be made available to all campus principals as a guide during the budget development process.

The Assistant Superintendent for Special Programs with oversight responsibility of the High School Allotment program shall determine the allocation per campus and provide guidance to each secondary campus regarding the use of the HSA funds.

## 902 Federal Grants

Acronyms and definitions related to federal grant management are listed in the EDGAR, Subpart A, 200.1 through 200.99 and may be accessed at: <http://www.ecfr.gov/cgi-bin/text-idx?SID=bce3e6e14adb00a7863cc39935f3e35e&node=sg2.1.200.a.sg0&rgn=div7>

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

### **General Provisions:**

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

1. The District has established a conflict of interest policy for all federal grant awards and shall disclose in writing any potential conflict of interest to the granting agency in accordance with Board Policy BBFA and CB. Conflicts of interest, if any are reported, shall be posted on the district’s website and reported to the granting agency.
2. The district shall comply with all additional conflict of interest requirements required by the federal granting agency and/or the pass-through entity (TEA).
3. The District shall disclose in writing to the granting agency and/or pass-through entities any violations of federal criminal law including fraud, bribery or gratuity violations affecting a federal grant award. Upon detection of any fraud, abuse or waste with federal grant funds, the District shall promptly notify the proper legal authorities and pursue appropriate criminal and/or civil actions. In addition, the district shall report to the granting agency and pass-through entity, the extent of the fraud or violations. In addition, the District shall reclassify fraudulent expenditures made with federal grant awards to local district funds, i.e. the General Fund. The Superintendent shall be responsible for overseeing, reporting and documenting any fraud, abuse or waste of federal grant funds.

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

In addition, all district employees are prohibited from accepting unsolicited gifts or tokens from vendors or other parties who are affected by (or have an interest in) a federal grant award that exceed an nominal (individual) value of \$50 and an aggregate value of \$100 in a fiscal year. The unsolicited gifts or tokens may not include the following:

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

District employees who violate this administrative directive shall be subject to disciplinary action, up to and including termination of employment with the district. The Superintendent shall report violations that exceed the federal Conflict of Interest thresholds to the federal granting agency and/or pass-through entity.

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

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

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

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

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

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

## **902.1 Grant Application Process**

The district may be eligible to apply for “entitlement” or “competitive” federal grant funds.

Federal entitlement grant funds include, but are not limited to, Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), and Carl D. Perkins. The “maximum” and/or “final” entitlement awards for the district are posted on the TEA Grants Management webpage at: <http://tea.texas.gov/index4.aspx?id=5040>. The grant manager shall obtain the annual entitlement amounts and begin the grant development process with the appropriate stakeholders.

A list of competitive grants administered by the TEA are also posted on the TEA Grants Management webpage at: <http://tea.texas.gov/index2.aspx?id=2147487872>. The grant manager shall obtain the competitive grant information to determine whether the grant(s) is appropriate for the district. Some competitive grants may have matching-funds and/or in-kind payment requirements that may place a burden on the district’s available financial resources.

TEA's Grant Opportunities webpage provides a wealth of information related to available grants such as: [<http://burleson.tea.state.tx.us/GrantOpportunities/forms/GrantProgramSearch.aspx>]

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

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

The Business Office, Superintendent and Assistant Superintendent for Special Programs must review all grant applications. In addition, all grant applications that will support student instruction at one or more campuses, must be developed in collaboration with the respective campus principal(s). Specific grant activities to support the academic program at a campus should be reflected in the Campus Improvement Plan.

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

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

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

- Student field trips
- Hosting conferences
- Out-of-state travel

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

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

- grant has been approved by the granting agency and a Notice of Grant Award (NOGA) has been issued to the district; or

- the entitlement grant has been received by the district and the grant application has been submitted to TEA

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

The Business Office shall notify the Assistant Superintendent of Special Programs department when the funds have been budgeted and are ready for expenditure by the appropriate campus or department.

## **902.2 General Provisions and Assurances**

General Provisions and Assurances apply to all grants administered by TEA. Additional provisions and assurances may apply to specific grants. The Assistant Superintendent of Special Programs shall inform all staff involved in the expenditure of grant funds of the provisions and assurances for each grant program, as appropriate.

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

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

The Business Office shall verify the eligibility of each vendor with this certification requirement by requesting that the vendor execute a Certification Form before awarding a contract and/or issuing a purchase order. A copy of the Certification Form shall be maintained with the contract and/or purchase order for audit purposes.

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

### **902.22 Lobbying Certification**

For all federal grants in excess of \$100,000, the district shall certify on the grant application that no federal grant funds are expended for lobbying. The Assistant Superintendent of Special Programs and Business Manager shall jointly execute a Lobbying Certification Form [Standard Form – LLL: Disclosure of Lobbying Activities], as applicable, if the district used funds other than federal grant funds for lobbying activities.

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

### **902.3 Budgeting Grant Funds**

The Business Manager shall budget grant funds in the appropriate fund code as authorized by Financial Accountability System Resource Guide, or the granting agency, as appropriate. In addition, the object expenditure codes noted on the grant application shall be consistent with the budgeted account codes.

Federal grant funds shall be budgeted and available for use no later than 3 days after receipt of the NOGA or from the stamp-in date.

For example, if the grant application included \$2,000 for “6219 Professional Services”, the budget shall include an appropriation for Professional Services in object code 6219. However, if the intent was to expend funds to pay a Math Consultant, the grant application may need to be amended to move the “6219 Professional Services” funds to the correct object code “6299 Other Professional Services”. All expenditures shall be made from the correct FASRG object code.

The Superintendent and Business Manager to ensure that the reclassification of funds is allowable under the grant management guidelines related to budget amendments, if any, shall approve budget amendments. Some grants allow a transfer of funds, up to 25% of the grant award, but only within the same object class and if the new object code does not require specific approval from the granting agency.

The TEA Grants Division has developed guidance related to “When to Amend” grants administered by the TEA.

The guidance document contains the following guidance:

1. Use Table 1 for federally funded grants and for grants funded from both federal and state sources.
2. Use Table 2 for state-funded grants. Refer to the “Select Grantees” column if the NOGA is for over \$1 million.

In addition to TEA’s guidelines, federal regulations require that the district amend the grant application when we deviate from the original scope or grant objectives. Other amendments may be necessary when the district changes the designated Grant Manager, disengages from grant activities for more than three (3) months, or a 25% reduction in the time devoted by a grant manager.

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

The Business Office and Region 16 Business Services shall be responsible for ensuring that the finance system budget corresponds to the most recent grant NOGA.

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

The District must comply with all requirements of federal grant awards including the provisions of the Federal Funding Accountability and Transparency Act (FFATA) and the Financial Assistance Use of Universal Identifier and Central Contractor Registration (CCR).

### **902.41 Financial Management**

The District's financial management system, TxEIS Finance System, shall be utilized to expend and track all federal grant expenditures. The financial management system shall be maintained in a manner that provides adequate internal controls over the data integrity, security and accuracy of the financial data.

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

#### Records Retention

The financial management system shall be utilized to store, maintain, and report all required federal grant information. Consequently, the district shall ensure that access to the data is restricted to authorized individuals in accordance with the district's Data Security and Access policies. In addition, the district shall retain all federal grant records for a period of five (5) years in accordance with the district's Local Records Retention Plan. [Note: The district's retention period exceeds the three (3) year retention period required in the EDGAR.] The district's Record Management Officer (RMO) shall be responsible to ensure that all records are retained, stored and accessible, as appropriate.

#### List of Federal Grant Awards

A list of all federal grant awards shall be maintained to include all EDGAR required data (denoted with an \*) and district-required information listed below:

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

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

## **902.42 Internal Controls**

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

A copy of the district's Internal Control Procedures are embedded with this manual and available from the business department. The Business Manager shall be responsible for the annual review and update of the Internal Control Procedures.

## **902.43 Bonds**

If the granting agency requires that the district obtain bonding and/or insurance for a specific project, the district shall ensure that the bonds are obtained from a company that holds a certificate of authority as specific in 31 CFR Part 223, Surety Companies Doing Business with the United States. The Superintendent shall be responsible for obtaining insurance and/or bonding, as appropriate.

## **902.44 Payment**

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

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

The district has determined that it will not accept advanced payments for federal grant funds.

The district shall seek reimbursement for federal grant expenditures, rather than using an advanced payment method. Consequently, the district shall prepare and submit a "draw-down" of federal grant funds only after the payments have been made and distributed to the vendor via mail, e-payables or other delivery method. The draw-down of expended funds shall be net of all rebates, refunds, contract settlements, audit recoveries and interest earned, as appropriate. The Business Manager in collaboration with Region 16 Business Services shall be responsible for preparing the draw-down of federal grant funds. All draw-downs shall be recorded on the general ledger as a receivable when the draw-down process is complete and posted to the cash account upon receipt of the receivable.

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

The Grant Manager over each federal grant award shall ensure that requirements for cost sharing and/or matching funds are approved through the grant approval process prior to the submission of the

grant. At a minimum, the Superintendent and the Business Manager must approve the commitment of all cost sharing and matching grant funds.

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

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

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

### **902.46 Program Income**

The district will not generate any program income as part of a federal grant award.

### **902.47 Period of performance (Obligations)**

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

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

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

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

- Within 3 months of the grant start date                      25%

- Within 6 months of the grant start date                      50%
- Within 9 months of the grant start date                      75%
- Within 12 months of the grant start date                      100%

## **902.5 Procurement Standards/Expenditure of Grant Funds**

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

### **902.51 General Procurement Standards**

The district shall comply with the general procurement requirement of the EDGAR (2 CFR 200).

The district shall utilize a purchase order and encumbrance system to manage the expenditure of all federal grant funds unless other methods such as credit cards, petty cash, direct payments, etc. are authorized in the district’s operating procedures. All purchases shall be in accordance with the district’s School Board Policies (CH Legal and Local) and the district’s **Purchasing Procedures (Exhibit Section)**. **The district purchasing procedures shall comply with all federal, state and local procurement requirements.**

The Business Manager shall be responsible for ensuring compliance with all federal, state and local procurement requirements and for ensuring that the district maintains an up-to-date procurement history to include, but not limited to, the information below:

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

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

#### Purchasing Efficiency Strategies

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

- Consolidation of purchases to obtain volume pricing, as appropriate
- Evaluate the cost efficiencies of leases versus purchases of equipment
- Utilize cooperative purchasing agreements, as appropriate, to obtain volume pricing
- Develop vendor selection criteria to select the best vendor
- Develop a tracking system of all informal and formal procurements
- Monitor vendor performance to ensure that the vendor to ensure that the vendor provides the services and/or goods, as appropriate
- Ensure that all contract and vendor disputes are resolved in the most advantageous manner
- Minimize the risk of jurisdictional issues by ensuring that all contracts would be litigated in a court within the county, city and/or state, as appropriate

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

#### Conflict of Interest

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

The Grant Manager, Business Manager, and Superintendent shall each execute a Conflict of Interest Form to disclose a conflict of interest, as appropriate, related to the awarding of a contract or substantial expenditures with federal grant funds. Substantial expenditures shall be defined as a purchase in excess of \$100,000. **No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. In addition, no employee, officer or agent of the district may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontractors. All employees shall comply with the Educators' Code of Ethics (DH Exhibit). Violators of the Code of Ethics shall be subject to disciplinary action, including but not limited to, termination of employment with the district.**

#### **902.52 Vendor Competition**

The finance/purchasing department shall be responsible for selecting and awarding contracts to vendors that are qualified to provide the goods and/or services to be purchased with federal grant funds. The

vendor selection process shall ensure that the district does not restrict competition among qualified vendors.

### Vendor Selection Criteria

The district has selected vendor qualification criteria that includes, but is not limited to, the following:

- Past experience with the district
- Cost of goods and services, including future costs of maintenance
- Vendor's financial stability and position as it relates to the ability to provide the goods and/or services
- Small, minority, woman-owned, or labor surplus area firms

The district shall not restrict vendor competition by requiring any of the following as selection criteria:

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

The finance department shall maintain a vendor database. The district's **Vendor Selection Criteria** shall be adhered to for all purchases. Vendor selection shall include the following criteria:

- Has not been debarred or suspended from contracting under federal grants

All vendors shall complete the appropriate vendor forms as required by federal or state regulations and the district. The district requires that every vendor have the following documents on file:

- Form W-9
- Fingerprinting (If working directly with students)

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

- Time, date and place of bid/proposal opening
- Anticipated award date, as applicable
- Written specifications and addendums, as appropriate
- List of all bid/proposal required documents such as CIQ, Felony Conviction Notice, etc.

The Business Manager shall oversee all bid/proposal documents before release to the vendor to ensure the documents comply with the federal requirements.

## **902.53 Procurement Methods**

The district shall use one of the procurement methods allowed by federal regulations to procure goods and services with federal grant funds. In addition, the district shall comply with state purchasing laws and local Board Policy, CH Legal and Local.

The procurement method shall be determined based on the type of goods or services to be purchased with federal grant funds. The Business Manager shall be responsible for selecting the appropriate procurement method for each procurement.

### Micro-Purchase Procedures

The **Procurement by Micro-purchase** may be most frequently used method due to the frequent purchase of goods or services that are less than \$3,000, as defined in CFR 200.67. The district shall purchase goods and services under this method from among qualified vendors, but will not competitively procure the micro-purchases, unless in the aggregate in a 12-month period (fiscal year), the district exceeds the state law thresholds, or the district's threshold in Board Policy CH Legal or Local. The purchasing department shall distribute micro-purchases equitably among qualified vendors.

### Small Purchase Procedures

The **Procurement by Small Purchase Procedures** shall be used by the district when the purchase of goods or services do not exceed \$250,000, the Simplified Acquisition Threshold (CFR 200.88). The purchasing department shall require written, emailed or faxed quotations from at least three (3) qualified vendors for all small purchases. The district shall strive to obtain small purchases from qualified vendors under a Cooperative Purchasing Program. The district is currently participating in the following cooperative purchasing programs:

- **TASB Buy Board**
- **TCPN**
- **ESC Region 16**
- **TIPS**

### Sealed Bid Procedures

The **Procurement by Sealed Bids** method shall be used by the district when the purchase of goods or services exceed \$150,000 if the acquisition of the goods or services lends itself to a fixed price contract and the selection of the successful bidder can be made principally on the basis of price. The district shall comply with the sealed bid requirements, as defined by the EDGAR, as noted below:

- Bids must be solicited from an adequate number of bidders, but no less than two (2) bidders
- Bids must be publicly advertised and bidders shall be provided an adequate amount of time to prepare and submit their bid.
  - The district shall publicly advertise all bids in accordance with state law, i.e. at least two (2) times in two separate weeks
  - The district shall provide no less than ten (10) days for bidders to prepare and submit their bids
- Bids must contain detailed specifications to ensure that bidders have a clear understanding of the goods or services that the district is seeking to purchase
- Bids must specify the time, date and district location where bids will be opened publicly
- Bids must be awarded based on a fixed price contract to the lowest responsive and responsible bidder. The district shall consider discounts, transportation costs and life cycle costs only if these factors were included in the bid specifications. The district will consider payment discounts because the district does routinely take advantage of payment discounts.
- Bids will be evaluated, ranked and a recommendation for award made to the School Board at a regularly scheduled board meeting.
  - If no bidder is recommended, the district shall reject all bids and evaluate whether to modify the bid specifications to initiate a new bid process
- The district shall notify the successful bidder and process the contract documents and/or purchase orders, as appropriate
- The district shall notify all of the unsuccessful bidders to ensure that qualified bidders are encouraged to submit bids during future bid opportunities

### Competitive Proposal Procedures

The **Procurement by Competitive Proposal** method shall be used by the district when the acquisition of the goods or services exceeds \$150,000 and does not lend itself to a fixed price contract. The district shall comply with the sealed bid requirements, as defined by the EDGAR, as noted below:

- Requests for Proposals (RFP) must be publicly advertised
- The RFP shall identify the evaluation factors and their weight in awarding the proposal
- Proposals shall be solicited from an adequate number of bidders, but no less than two (2) qualified vendors
- Proposals shall be evaluated, ranked and a recommendation for award made to the School Board at a regularly scheduled board meeting
  - The district shall develop an instrument to evaluate each proposal and rank the proposals based on the evaluation scores
  - The district shall evaluate each proposal by committee or no less than two (2) district staff with knowledge of the RFP specifications

- In accordance with state law, the vendor who is ranked highest as providing the “ proposal most advantageous to the district” shall be notified of the potential award
  - The district may negotiate with the vendor only as it relates to potential cost savings
  - If the district and vendor ceases to negotiate, the district shall notify the vendor in writing before starting to negotiate with the second highest ranked vendor.
  -

#### Noncompetitive Proposal Procedures

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

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

#### Other Procurement Guidelines

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

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

For all purchases that exceed the Simplified Acquisition Threshold of \$150,000, the district shall perform a cost or price analysis with every procurement. Secondly, all purchases that exceed this threshold shall comply with federal bonding requirements such as:

- Bid guarantee from each bidder of five percent (5%) of the contract price

- Performance bond on the part of the contractor for 100% of the contract price
- Payment bond on the part of the contractor for 100% of the contract price.

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

All contracts for services and/or goods purchased with federal grant funds shall be subjected to the same review and approval process as all other district contracts.

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

## **902.6 Property Standards**

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

### Real Property

The district has not and will not use federal grant funds to purchase real property.

### Equipment and Supplies

The district shall use federal grant funds to purchase equipment and supplies. The district shall not use federal grant funds to purchase intangible property. [Note. This is an option, subject to the CFR 200.315. The federally funded equipment shall be used only for the authorized purposes and shall be disposed of, at the end of the useful life or end of the grant period, in accordance with the grant award guidelines. The district shall not use the federally funded equipment to generate program income. The federally funded supplies shall be used only for the authorized purposes. Any residual (unused) supplies, in excess of \$5,000 in total aggregate value, at the end of the grant program or project may be used for any other federal grant program. Otherwise, the supplies shall be retained by the district or sold, but must reimburse the granting agency for the district use or sell of the supplies. The district shall implement purchasing deadlines for the purchase of federally funded supplies to ensure that residual supplies are not available at the end of the grant period or project.

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

The district has also defined technology-related “walkable” or “personal use” items with a unit cost less than \$1,000 as the following (these items shall be tracked by the Technology Department).

- I-Pads
- Computers with a cost under \$1,000

#### 902.61 Identifying and Tracking Federally Funded Assets

Title to federally funded equipment and supply purchases shall be retained by the district, unless otherwise notified by the granting agency. As district property, the district shall affix a tag, inventory, and dispose of all assets (non-grant and grant-funded) according to the district’s schedule. The district procedures shall include the recording of all assets on a database with the following information:

- 1) District-issued tag (or identification number)
- 2) Date of acquisition
- 3) Description of asset
- 4) Serial number, or other identifying number
- 5) Funding source, i.e. fund code
- 6) Federal use of asset (100%)
- 7) Cost of asset (acquisition cost)
- 8) Use and condition of the asset (New, Used, etc.)
- 9) Life of asset
- 10) Location of asset (building and room number)
- 11) Depreciation of asset
- 12) Owner of asset title, typically the district

#### Maintaining Asset Inventory & Records

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

The district fixed asset procedures shall include an annual inventory (or more frequently if required by a granting agency) of all assets and reconciliation of the inventory reports. Lost, damaged, or stolen assets shall be recorded on the fixed assets database with the date of the loss. The disposition records such as the loss report (police report for thefts) shall be maintained with the asset records.

The district shall track all grant-funded asset purchases by grant, or fund code, as appropriate. The disposal of grant-funded assets shall be in accordance with federal guidelines and grant-specific guidelines, if any. At a minimum, the disposition date, reason and sale price of all federally funded assets shall be recorded in the fixed assets database.

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

The District Librarian shall be responsible for maintaining the fixed asset database of all district assets, including all federally funded assets.

## 902.7 Cost Principles

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

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

- Costs must be reasonable and necessary
  - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
  - Necessary is defined as costs needed to carry out the grant activities
- Be allocable to Federal awards
- Be authorized or not prohibited under State or local laws or regulations.
- Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in EDGAR, be determined in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits.
- Be adequately documented.

The **total cost** of a federal award is the sum of allowable direct and allocable indirect costs less any applicable credits. All refunds, rebates, discounts or other credits to grant expenditures shall be posted to the finance general ledger as soon as the credit is known. The district shall ensure that all known credits have been posted to the general ledger prior to the draw-down on federal grant reimbursements.

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

### **Selected Items of Costs**

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

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

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

#### **Compensation Costs**

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

- The costs are reasonable for the services rendered and conforms to the established district compensation and benefit plans for expenditures with all other funds, i.e. local funds,
- The employees have been employed in accordance with the district's established Hiring Procedures, and
- The costs are supported by the appropriate timekeeping, absence tracking, time & effort certifications or other documentation, as appropriate,
- Federally funded employees shall report all outside employment or professional services rendered to other entities. The external employment and/or professional services shall not conflict with the federally-funded activities with the district,
- Incentive compensation, such as stipends, awards, early resignation incentive, attendance incentive, etc. in accordance with the district's written plans for each of these incentives,
- A Supplemental Duties Job Description/Pay Notice shall support stipend compensation for other non-federal grant award duties. The additional duties shall not conflict with the federally-funded activities with the district,

## Benefit Costs

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

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

The district has established the following as **non-allowable** benefit costs:

- Severance or settlement agreement payouts to current and/or previous federally funded grant staff [NOTE. These costs are allowed subject to strict guidelines – district option to include or exclude.]
- Optional pension plans (other than the mandatory Teacher Retirement System of Texas contributions). [NOTE. These costs are allowed subject to strict guidelines – district option to include or exclude.]
- Automobile costs or allowance

## Documentation of Compensation and Benefit Costs

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

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

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

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

#### Substitute Teachers

Salary expenditures for substitute teacher are allowable for approved teacher positions. The finance and payroll departments shall ensure that the expenditures for substitute teacher costs are budgeted and expensed from the appropriate account code(s). The School-Board approved substitute pay scale shall be used to compensation all substitute teachers whether paid from local, state or federal grant funds.

#### Stipends and Extra Duty Pay

Stipend and extra duty pay expenditures are allowable for authorized and approved activities. A schedule or work log shall be maintained to substantiate the stipend and/or extra duty pay.

The finance department shall ensure that the expenditures for stipend and extra duty pay are budgeted and expensed from the appropriate account code(s).

#### 902.73 Time and Effort Documentation

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

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

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

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

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

- 1) 1<sup>st</sup> Certification – due 1 week after the start of the 1<sup>st</sup> semester
- 2) 2<sup>nd</sup> Certification – due 1 week after the start of the 2<sup>nd</sup> semester

The Grant Manager review shall consist of the following:

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

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

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

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

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

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

The Grant Manager review shall consist of the following:

- 1) A review of the time and effort reports to compare the summary percentage of grant-related work per funding source to the budgeted percentage utilized to charge the monthly (or semi-monthly) payroll charges

- 2) A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the percentage of grant-related work per funding source
- 3) If the time and effort report reflects the same percentage, the report may be filed for audit purposes

#### Time and Effort Substitute System

The US Department of Education (USDE) and the Texas Education Agency (TEA) have authorized the use of a substitute system for time and effort.

In the event that the district determines that it is in its best interest to use the Time and Effort Substitute System, the Management Certification shall be completed, signed by the Superintendent and filed with TEA in accordance with the established deadlines.

#### 902.74 Non-Payroll Expenditures

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

#### TEA Guidelines Related to Specific Costs

The district shall adhere to TEA's Guidelines Related to Specific Costs as published to the TEA website. Districts may develop and implement more restrictive guidelines, as appropriate, based on local policies and procedures.

#### Local Guidelines Related to Unallowable Costs

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

##### Unallowable Costs

Snacks that do not meet the Smart Snack federal and/or state guidelines

Meals (during a Working Lunch or Professional Development) that exceed \$10 per person

Incentives & Awards

#### Selected Items of Cost – Professional Services

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

All contracts and professional services agreements shall be reviewed and approved in accordance with the district guidelines for all non-grant funds. For example, if School Board Policy requires that all contracts that exceed \$50,000 be approved by the Board of Trustees, all federal grant contracts that exceed \$50,000 shall also The district's **Contract Management Procedures (Exhibit Section)** shall be adhered to in procuring, evaluating, selecting and awarding contracts. The vendor shall complete the Vendor Application Package to include, at a minimum, the following documents:

- Vendor application
- W-9 Form for vendor identification and tax purposes
- Conflict of Interest Questionnaire
- Felony Conviction Notice
- Criminal Background and Fingerprinting (if working directly or indirectly with students)
- Certificate of Insurance (with the District as additional insured) if services will be rendered on district property

The finance department shall review and approve all contracts. The review shall consist of the district's Contract Review Checklist and any other requirements specific to the contract and/or federal grants.

The final approval authority for all contracts shall be the Superintendent, unless the contract is over \$200,000, then the final approval authority shall be the Board of Trustees through approval at a regularly scheduled board meeting.

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

The district may execute a Letter of Intent with a third party prior to the issuance of a Notice of Grant Award (NOGA), as deemed appropriate.

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

- The contract is only effective upon receipt by the district of the NOGA from the awarding agency.
- The contract period is aligned to the grant period of availability as stated on the NOGA from the awarding agency (period of availability).
- All services will be completed during the effective dates of the contract.
- The regulations for procurement in 2 CFR §§200.318-323 are followed in issuing the contract.

- All professional services provided under the contract will follow the provisions of 2 CFR 200.459 Professional service costs.
- The contract identifies the funding sources that will be charged for the services provided, including the specific amount and/or percentage of the total contract amount to be charged to each funding source.
- The administrative costs charged to the grant in the contract must comply with any limitations for administrative costs for funding sources (if applicable).
- The contract specifies that the invoice provided by the contractor will include the list of services provided, dates of services, and location(s) where services were provided during the billing period.

#### 902.76 Approval of Grant Purchases and Expenditures

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

The Grant Manager review shall consist of the following:

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

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

#### Credit Card Purchases with Grant Funds

The district may use district-issued credit cards to make purchases with federal grant funds.

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

NOTE: The district shall reimburse any purchases made with a non-district credit card, except for travel-related expenditures, as appropriate.

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

#### Petty Cash Purchases with Grant Funds

The district may use a petty cash account to make purchases with federal grant funds.

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

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

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

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

- A completed Travel Request form for all travel
- Registration fees – registration fees shall be allowable if the event is related to grant activities. Registration fees may be paid from the current grant period for an event during the next grant period **only if** there is an absolute deadline to register for the event. Early registration deadlines shall not apply. Recreational or social events subject to an additional fee, above and beyond the registration fee, shall not be allowed with grant funds.
- Meals – meal expenses for overnight travel shall be allowed for district employees and students. Non-overnight travel meals expenses shall not be allowed. The district shall advance or

reimburse meal expenses, subject to the GSA limits, on an *accountable* per diem basis only. The traveler shall submit a Travel Request form with the actual meal costs for work-related meals, or shall return the unused meal funds to the district. The written certification (Travel Settlement) shall be required in lieu of actual receipts. The meal per diems shall be adjusted in accordance with IRS regulations regarding the day of departure/return and meals provided without cost as part of the registration fee.

- Lodging – lodging expenses for overnight travel (in accordance with local travel guidelines) shall be allowed. The district shall pay for lodging expenses up to the GSA limits. Receipts shall be required for all lodging expenses. Recreational or personal services such as gyms, spas, etc. shall not be allowed with grant funds.
- Transportation – transportation expenses shall be allowed for *reasonable* expenses such as flight, rental car, taxi, shuttle, mileage reimbursement, etc. (in accordance with local travel guidelines). Receipts shall be required for all transportation expenses to the extent that a receipt is available. Transportation expenses shall be reasonable and limited to the guidance in the cost principles.

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

## **902.78 Preparing Expenditure Reports & Draw Down of Funds**

### 902.41 Draw-down of Grant Funds

The district shall on at least a quarterly basis, or as allowed or required by the grant guidelines, draw-down grant funds that have been spent in accordance with the grant guidelines. The draw-down shall be for all expenditures to date, less grant funds received to date, as verified by a financial general ledger.

NOTE: The expenditures shall be net of all refunds, rebates, discounts, credits, and other adjustments, if any. In addition, the district may not draw-down more cash than necessary to meet 3 days’ cash needs if the district has opted to operate under the cash advancement program guidelines.

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

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

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

The finance department, Region 16 Business Services, shall initiate the draw-down of grant funds from the granting agency. A detailed summary general ledger of each grant fund should be generated to determine if the district is entitled to draw-down funds, i.e. if the granting agency owes the district any

funds. If the district has funds available for draw-down, a detailed general ledger should be generated and forwarded to the Grant Manager for their review and approval.

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

The Grant Manager review shall consist of the following:

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

Upon approval from the Grants Manager, the finance department, Region 16 Business Services, shall prepare the paper or electronic draw-down request. The amount of the receivable shall be recorded on the general ledger and a copy of all supporting documentation such as the detailed general ledger, approval from the grant management department, and other supporting documentation shall be filed for audit purposes. Region 16 Business Services shall prepare the journal ledger entry and post the to the finance general ledger.

If manual approval of an electronic draw-down is required by the granting agency, the finance department shall comply with the manual requirements. For example, TEA at times requests supportive information related to a draw-down such as a detailed general ledger, narrative justification, or summary of expenditures by object code. Upon a request from the TEA, the finance department, Region 16 Business Services, shall respond to the request within the allotted time to avoid designation as a “high risk” grantee.

The finance department, Region 16 Business Services, shall be responsible to ensure that the requested draw-down amount does not exceed a grant-specific draw-down amount, or percentage.

The final draw-down of grant funds from the granting agency shall be made within the allowable timeframe. The grant liquidation guidelines shall be adhered to in making final payment for all goods and services received and *placed into service* before the end of the grant period. The draw-down process shall be the same as a monthly or periodic draw-down, except that all refunds, rebates, credits, discounts or other adjustments to the general ledger must be recorded in the general ledger prior to submitting the final draw-down request. [NOTE: There shall be no outstanding purchase orders or pending liquidations at the time of the final draw-down of grant funds.] The final draw-down shall be reviewed and approved in the same manner as a periodic draw-down.

Federal regulations (CFR 200.415) requires that the district certify the accuracy of the annual and fiscal reports or vouchers requesting payments be signed by the authorized individual(s).

If a final draw-down deadline is missed, the finance department, shall contact the granting agency to determine if a process exists to request a filing deadline extension. [NOTE: TEA has developed procedures to request an extension for filing expenditure reports. The request form must be completed, signed by the Superintendent and filed with TEA within 30 days of the final expenditure report deadline.]

The receivable from the granting agency shall be recorded in the general ledger. The same process for preparation and posting of the general ledger entry as a periodic draw-down shall be adhered to. [NOTE: The revenues realized and the expenditures should be equal at the time of the final draw-down of grant funds.]

#### Receipt of Grant Funds

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

The district shall record all grant fund receivables upon receipt from the granting agency. The receipt of grant funds shall be posted to the general ledger to the appropriate receivable account code. In the event that the grant funds received do not match the recorded receivable, the finance department, Region 16 Business Services, shall contact the granting agency to determine the discrepancy. If the granting agency has reduced and/or increased the grant funds paid to the district, a general ledger adjustment shall be posted to the appropriate revenue and receivable accounts. The Region 16 Business Services shall prepare the adjusting journal ledger entry and shall post the entry to the finance general ledger.

The district will not maintain grant funds in a separate bank account.

#### Tracking and Recording Receivables

On at least a monthly basis, the finance department, Region 16 Business Services, shall review all pending receivables. Aged receivables, defined as greater than 60 days from the date of recording, shall be investigated and resolved by contacting the granting agency.

At the end of the fiscal year, all known and measurable receivables shall be recorded to the general ledger to the appropriate grant code. The Region 16 Business Services shall prepare the journal ledger entry and shall post the entry to the finance general ledger.

## **902.8 Grant Compliance Areas**

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

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

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

Although the definition may change from statute to statute, supplement not supplant provisions basically require that grantees use state or local funds for all services required by state law, State Board of Education (SBOE) rule, or local policy and prohibit those funds from being diverted for other purposes when federal funds are available. Federal funds must supplement—add to, enhance, expand, increase, extend—the programs and services offered with state and local funds. Federal funds are not permitted to be used to supplant—take the place of, replace—the state and local funds used to offer those programs and services. [TEA Supplement, Not Supplant Handbook, 2013]

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

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

- 1) The grant funds will be used to enhance, expand, or extend required activities. Examples may include before/after tutoring, additional research-based instructional programs, or other supplemental expenditures not required by state law or local policy.
- 2) The grant funds will be used for specific grant activities included the grant application that are above and beyond the activities funded with local funds
- 3) The grant funds will be used to supplemental grant activities as noted on the DIP or a CIP.

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

### **902.82 Comparability**

Comparability of services is a fiscal accountability requirement that applies to local educational agencies (LEAs) that receive funds under Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA). The intent of the comparability of services requirement is to ensure that an LEA does not discriminate (either intentionally or unintentionally) against its Title I schools when distributing

resources funded from state and local sources simply because these schools receive federal funds. [TEA Title I, Part Comparability of Services Guidance Handbook, 2013]

The finance department, Region 16 Business Services, shall conduct the comparability test on an annual basis and complete the Title I Part A Comparability Assurance Document (CAD). NOTE: If the district determines that it is exempt from the comparability requirements, the finance department shall note the exemption on the CAD and submit it to TEA. If the district is not exempt, the finance department shall complete and submit the Comparability Computation Form (CCF) to TEA by the mid-November annual deadline.

In completing the CAD and CCF, the finance department, Region 16 Business Services, shall follow the process outlined below:

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

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

### **902.83 Indirect Cost**

Grantees must have a current, approved federal indirect cost rate to charge indirect costs to the grant. The indirect cost rate is calculated using costs specified in the grantee's indirect cost plan. Those specified costs may not be charged as direct costs to the grant under any circumstances. [TEA Indirect Cost Handbook, 2014]

### **902.84 Maintenance of Effort**

The district shall comply with the ESSA and Individuals with Disabilities Act (IDEA) maintenance of effort requirements.

## ESSA MOE

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

## IDEA-B MOE

An LEA that accepts IDEA-B funds is required under IDEA-B to expend, for services to students with disabilities, at least an amount equal to 100% of the state and/or local funds it expended on students with disabilities during the previous year. Federal law provides four methods of demonstrating compliance (or “maintaining effort”), as described in the Methods of Determining Compliance section. [[TEA IDEA-B MOE Guidance Handbook, 2014](#)]

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

NOTE: The finance department shall code all special education expenditures that qualify as exceptions to a specific sub-object for tracking purposes. For example, if the district makes a long term purchase of equipment for a special education student, the district should track that expense separately to apply that cost as an exception during the MOE calculation.

As part of the IDEA-B grant application process, the Grant Manager will need to know the prior year Special Education expenditures and the next fiscal year budgeted Special Education Expenditures. The Business Manager shall provide these amounts to the Grants Manager to ensure that the most accurate amounts are reflected in the grant application. Changes to these amounts, as the Business Manager knows them, shall be submitted to the Grant Manager, as appropriate.

## **902.85 Reporting Requirements**

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

- 1) Programmatic reports such as activity, progress and evaluations – Grants Management department, Assistant Superintendent of Special Programs, Region 16 Business Services
- 2) Expenditure reports such as interim, draw-down and final expenditure reports – Finance department, Business Manager, Region 16 Business Services
- 3) Compliance reports such as Comparability, Maintenance of Effort, Indirect Cost, etc. – Finance department, Business Manager, Region 16 Business Services

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

## **902.86 Grant Monitoring and Accountability**

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

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

The Grant Manager for each federal grant shall be responsible for the programmatic and evaluation compliance and the Business Manager shall be responsible for the financial compliance.

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

- Cost overruns or high unit costs
- Construction projects – certification of project completeness (as evidenced by the AIA)
- Significant developments that may result in an inability to complete the grant activities

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

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

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

#### Remedies for Non-Compliance

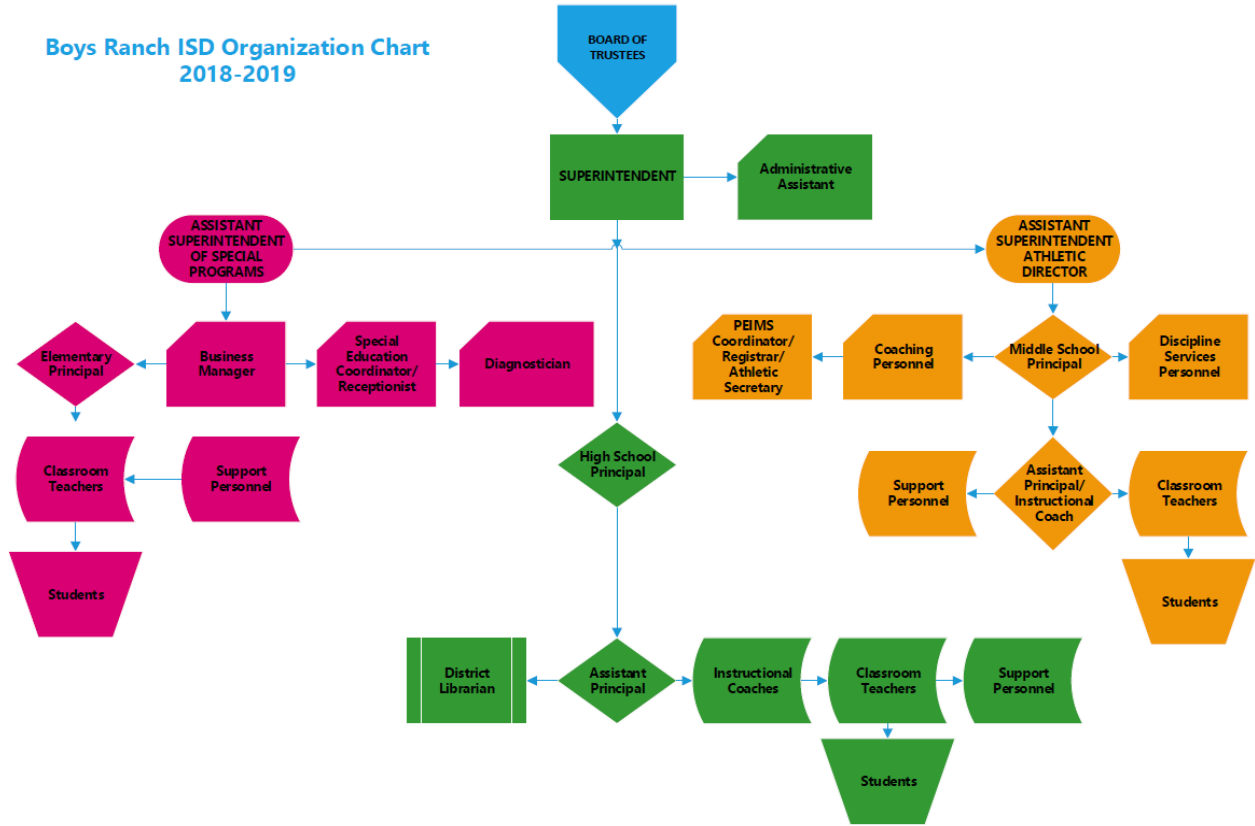
The district may be subject to consequences due to non-compliance with federal regulations. The district shall strive to maintain compliance, but shall respond appropriately to all notifications of non-compliance from the federal granting agency or pass-through agency (TEA).

#### Grant Closeout Procedures

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

- Ensure that no obligations are made after the grant period end date
- Liquidate all obligations incurred during the grant period
- Submit the final grant program performance report, if any
- Submit the final grant expenditure report, if any
- Draw-down all the expended grant funds (reimbursement request) – Match the grant expenditure draw-downs with the finance general ledger
- Certify that the final draw-down of federal grant funds are accurate (Certification)
- Refund any excess grant funds, interest, or other payables to the granting agency or pass-through agency
- Account for any real and/or personal property on hand at the end of the grant period

Boys Ranch ISD Organization Chart  
2018-2019



Boys Ranch ISD  
 Items for Fund Balance Discussion  
 Audit  
 8/31/19

**Tentative End of Year Balances:**

Cash and cash equivalents	2,812,191.80
Due from state	320,104.00
Due from other funds	115,681.55
Other Receivables	50.00
Accounts payable	(10,474.13)
Accrued salaries	(349,992.53)
Payroll related payables	<u>(55,178.34)</u>
Tentative ending fund balance	<u><u>2,832,382.35</u></u>

**Current Year Change in Fund Balance:**

Cal Farley's support	3,195,749.00
Other local revenues	47,995.24
State revenues	3,826,589.16
SHARS revenues	<u>308,116.74</u>
Total revenue	<u>7,378,450.14</u>
6100 expenditures (Payroll)	(5,668,889.58)
6200 expenditures	(316,310.49)
6300 expenditures	(333,452.99)
6400 expenditures	<u>(128,862.51)</u>
Total expenditures	<u>(6,447,515.57)</u>
Current year change in fund balance	930,934.57
PY fund balance	<u>1,901,447.78</u>
CY estimated fund balance	<u><u>2,832,382.35</u></u>

**Fund Balance Reserve Calculations:**

		ONE MONTH AVERAGE	THREE MONTH AVERAGE	SIX MONTH AVERAGE
FYE 2019 Actual expenditures	<u>6,447,515.57</u>	<u>537,292.96</u>	<u>1,611,878.89</u>	<u>3,223,757.79</u>
FYE 2020 Budgeted expenditures	<u>7,567,087.00</u>	<u>630,590.58</u>	<u>1,891,771.75</u>	<u>3,783,543.50</u>
Excess EOY Fund balance over FYE 2019 expenditures			<u>1,220,503.46</u>	<u>(391,375.44)</u>
Excess EOY Fund balance over FYE 2020 budgeted expenditures			<u>940,610.60</u>	<u>(951,161.15)</u>

**Ranch Support Request 2019-2020**

DATE	AMOUNT REQUESTED		
September	\$210,700.00		9/10/2019
October	\$210,700.00		10/10/2019
November	\$210,700.00		11/12/2019
December	\$280,000.00		12/3/2019
January	\$210,700.00		1/10/2020
February	\$210,700.00		2/11/2020
March	\$200,000.00		3/10/2020
April	\$400,000.00		4/10/2020
May	\$250,000.00		5/12/2020
June	\$210,800.00		6/10/2020
July	\$210,700.00		7/10/2020
August	\$350,000.00		8/10/2020
	\$2,955,000.00		

decreased support 240,749. in 2019-2020

Before 2016-2017 BRISD had reduced their support \$2,165,997. That does not include the \$354,320 reduction in support in 14-15 to purchase buses. With the increase of \$872,323. in 2016-2017 we still stand at having reduced support \$943,654 over the past years. In 2017-2018 decreased support \$244,584. Over the past years we have still reduced support in the amount of 1,188,238. In 2019-2020 reduced support \$240,749

Payment Estimates  ([./Help/FSPReports/ReportSelection.htm](http://Help/FSPReports/ReportSelection.htm))

School Year: 2019-2020  
 District: BOYS RANCH ISD, 180901  
 Payment Class: 1

Date: 10/10/2019 3:53 PM

FSF Allotment: \$4,068,476  
 Adjustments to Allotments: \$0  
 Less Total Paid to Date: \$610,271  
 Remaining Balance: \$3,458,205

Month	Balance	Rate	Payment
October	\$3,458,205	11.8	\$408,068
November	\$3,050,137	13.3	\$405,668
December	\$2,644,469	15.4	\$407,248
January	\$2,237,221	18.2	\$407,174
February	\$1,830,047	11.1	\$203,135
March	\$1,626,912	25.0	\$406,728
April	\$1,220,184	00.0	\$0
May	\$1,220,184	33.3	\$406,321
June	\$813,863	50.0	\$406,932
July	\$406,931	100.0	\$406,931
August	\$0	100.0	\$0

ASF Adjusted Allotment: \$76,134  
 Less Total Paid to Date: \$0  
 Adjusted ASF Balance: \$76,134

Per TEC 42.259 scheduled FSP payments will be deposited on or before the 25th of the month. Accordingly, if the 25th is a weekend or a holiday, payments will be deposited on the previous banking day.

Done

## INTERLOCAL BUSSING AGREEMENT

THIS INTERLOCAL BUSSING AGREEMENT (this “Agreement”) is entered into by and between Channing Independent School District (“Channing ISD”), and Boys Ranch Independent School District (“Boys Ranch ISD”) (collectively, the “Parties” and each individually, a “Party”).

### RECITALS

A. The Parties are local governments that provide public education services and public education in the context contemplated in this Agreement, is a “governmental function and service,” as those terms are defined in the Interlocal Cooperation Act (the “Act”), codified as Chapter 791 of the Texas Government Code.

B. Subsection 34.007(a) of the Texas Education Code authorizes the Parties to establish and operate economical public school transportation systems in their respective school districts.

C. Subsection 34.007(b) of the Texas Education Code further authorizes the Parties to establish and operate economical public school transportation systems outside of the geographical boundaries of their respective school districts by entering into an interlocal contract in accordance with the Act.

D. Each Party desires to establish and operate a public school transportation system outside of its respective geographical boundaries and within the geographical boundaries of the other Party in order to provide public transportation for inter-district transfer students.

### AGREEMENT

In consideration of these premises and the promises and mutual covenants contained herein, the Parties agree as follows:

1. **Purpose.** The purpose of this Agreement is to authorize each Party to establish and operate a public school transportation system outside of its respective geographical boundaries and within the geographical boundaries of the other Party in order to provide public transportation for inter-district transfer students.

2. **Term.** The term of this Agreement shall begin on the last date on which this Agreement was approved by a Party (as noted by the date executed by the undersigned individuals) though June 30, 2020 (the “Initial Term”), and shall be renewable after the Initial Term on a year-to-year basis, beginning July 1<sup>st</sup> through the following June 30<sup>th</sup> of each such year (a “Renewal Term”), unless terminated by either Party at the end of the Initial Term or a Renewal Term by providing the other Party with written notice of termination no less than thirty (30) days prior to the end of the Initial Term or the then current Renewal Term.

3. **Reciprocal Grant of Authorization.** Each Party authorizes the other Party to establish and operate a public school transportation system outside of each Party’s geographical

boundaries and within the geographical boundaries of the other Party for the purpose of providing public transportation for inter-district transfer students. Each Party expressly consents to the crossing of district boundary lines by the other Party's public transportation system for the purposes stated in this Agreement.

4. **Loading and Unloading.** Loading and unloading points for the students will be selected with student safety being a priority. The Parties agree that loading and unloading locations must be acceptable to both Parties. Each Party will provide to the other Party written notice of proposed loading and unloading locations, and subsequent written notice should such locations change during the Initial Term or any Renewal Term.

5. **Rights, Duties, & Responsibilities.** Each Party is responsible for managing, operating, and maintaining its own transportation system and agrees to do so in accordance with all applicable laws, ordinances, and regulations whether state, local, or federal. Each Party is also responsible for all costs and expenses associated with the management, operation, and maintenance of such Party's transportation system.

6. **Miscellaneous.**

- a. *Legal Requirements.* This Agreement is subject to all applicable present and future valid laws governing public school district transportation under the Texas Education Code or any other federal, state, or local laws, rules, or regulations. To the extent that either Party pays for the performance of governmental functions or services under the terms of this Agreement, the paying Party must make those payments from current revenues available to such paying Party.
- b. *No Waiver of Immunity.* Neither Party waives or relinquishes any immunity or defense on behalf of themselves, their trustees, employees, or agents as a result of the execution of this Agreement and performance of the functions and obligations described in this Agreement.
- c. *Warranty.* By the execution and delivery of this Agreement, the undersigned individuals warrant that they have been duly authorized by all requisite administrative and Board action required to enter into and perform the terms of this Agreement.
- d. *Governing Law.* This Agreement shall be governed by and construed in accordance with the laws of the State of Texas.
- e. *Notices.* All notices required or permitted by this Agreement shall be in writing and shall be deemed to have been given upon receipt by the other Party if delivered by hand, facsimile transmission, email, overnight courier providing delivery confirmation, or mailed by first-class, registered or certified mail, return receipt requested, postage and fees pre-paid, and addressed as follows (or to such other address as each Party shall designate in writing to the other):

If to Channing ISD: Michael Stevens, Superintendent, or his successor  
Channing ISD  
900 Greenwood Ave.  
Channing, TX 79018  
Fax: (806) 235-2609  
Email: michael.stevens@region16.net

If to Boys Ranch ISD: Kenneth Brown, Superintendent, or his successor  
Boys Ranch ISD  
PO Box 219  
Boys Ranch, TX 79010  
Fax: (806) 534-2384  
Email: kbrown@boysranchisd.org

- f. Severability. If any provision of this Agreement shall, for any reason, be held to be invalid, illegal, or unenforceable, such invalidity, illegality, or unenforceability shall not affect any other provision of this Agreement, and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been a part of this Agreement.
- g. Entire Agreement. This Agreement constitutes the entire agreement and supersedes all prior agreements, written or oral, between the Parties regarding the subject matter of this Agreement. This Agreement may not be waived, modified, or amended except by written amendment signed by the Parties.
- h. Counterparts. This Agreement may be executed in multiple counterparts, each of which will be deemed an original, but all of which shall constitute one instrument. A facsimile or electronic copy of the signature of a Party will be binding on the signing Party.

*(signatures follow on next page)*

EXECUTED AND EFFECTIVE as of the date of the last signature below (the “Effective Date”).

**CHANNING INDEPENDENT  
SCHOOL DISTRICT**

**BOYS RANCH INDEPENDENT  
SCHOOL DISTRICT**

\_\_\_\_\_  
Michael Stevens, Superintendent

\_\_\_\_\_  
Kenneth Brown, Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

This meeting is being conducted in accordance with the Americans with Disabilities Act (42 U.S.D. 12101 1991). The facility where the meeting is to be held is wheelchair-accessible, and handicapped parking is available. Requests for sign interpretive services are available upon request received at least 48 hours prior to the meeting. To make arrangements for those or other handicapped services, please call (806) 534-2221.

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed or executive meeting or session of the Board of Trustees is required, then such closed or executive meeting or session as authorized by the Texas Open Meetings Act, Texas Government Code, Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice.

On this 11<sup>th</sup> day of October, 2019 this Notice was mailed to any news media that had requested such Notice and an original copy was posted on the front door of the BRISD Administration Building on Boys Ranch at 2:30 p.m. on said date.