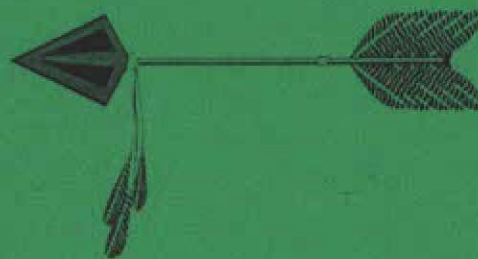
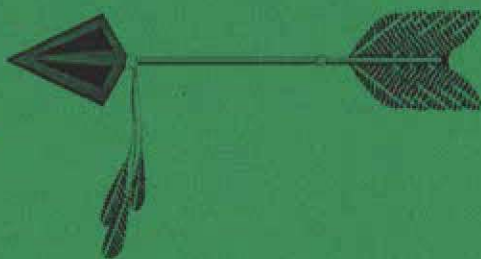




FUNDRAISER
PROCEDURES,
FORMS,
BOOSTER CLUB,
PTO'S,
STUDENT GROUP
INFO



WAXAHACHIE ISD PROCEDURES FOR FUNDRAISERS FOR CAMPUSES, STUDENT GROUPS, PTO'S AND BOOSTER CLUBS

Please refer to the guide published by the State Comptroller which explains in detail fundraisers and Texas sales tax. Qualifying PTO and Booster Clubs and School Groups may designate two tax-free sale days per year for fundraisers where tangible, taxable items are being sold. Either the date on which the items are delivered by the vendor to the organization or the day on which the organization delivers the items to the customer may be designated as the one-day tax-free sale day. This is explained in detail in the Sales and Use Tax Bulletin published by the Comptroller.

Other types of fundraisers, such as car-washes, bake sales, walk-a-thons, or dances may be held by each organization, and will not count as one of your tax-free sale days, since no taxable item is being sold.

The District should be notified in advance of all fundraisers. This is done via a "Fundraising Activity Application", which should be turned in for approval 30 days in advance of the fundraising activity. Both PTO/Booster Clubs and School Sponsored Groups must obtain District approval prior to the fundraising event. Student Group Sponsors are required to sign and return a form to the Business Office each year which ensures that each sponsor is informed of the responsibilities associated with the handling of fundraisers and all monies collected.

PTO/Booster Clubs are responsible for the collection and deposit of monies into their own separate bank account. School Sponsored Groups must turn in funds daily to the secretary of their campus/department. Administrative regulations states that monies should not be kept overnight on any campus or department, but should be turned in for deposit. Security guards pick up money daily from each campus/department secretary and bring the funds to the Business Office for deposit processing.

Upon completion of each fundraising event, the "Operating Sheet Report" must be completed and turned in to the Business Office. Records must be kept on file for audit and public information request purposes. For School Sponsored Groups, purchase orders must be done for items related to fundraising events.

PTO and Booster clubs ***may not*** use the District's tax ID number under any circumstance, but rather, must apply for their own. PTO's and Booster Clubs are responsible for filing any tax forms/returns and are completely separate entities from Waxahachie ISD.

University Interscholastic League

Booster Club Guidelines



Be they music, fine arts, academic or athletic, booster clubs should exist to enrich students' involvement in extracurricular activities without endangering their eligibility.

| GENERAL GUIDELINES |

The role of competition

Participation teaches that it is a privilege and an honor to represent one's school. Students learn to win without boasting and to lose without bitterness.



Self-motivation and intellectual curiosity are essential to the best academic participants. Artistic commitment and a desire to excel are traits found in music participants. Physical training and good health habits are essential to the best athletes. Interscholastic competition is a fine way to encourage youngsters to enrich their education and expand their horizons.

Leadership and citizenship experiences through school activities help prepare students for a useful and wholesome life.

Plus, competition is fun!

Role of the Superintendent

Member schools make UIL rules and determine policies regarding penalties to schools, school district personnel and student participants. The superintendent is solely responsible for the entire UIL program. All school activities, organizations (including the booster club), events and personnel are under the jurisdiction of the superintendent. Booster clubs must recognize this authority and work within a framework prescribed by the school administration.



Role of Booster Clubs

Neighborhood patrons form booster clubs to help enrich the school's participation in extracurricular activities. The fund-raising role of booster clubs is particularly crucial in today's economic climate.

Written Policies

Booster clubs should develop and annually review policies to cover:

- *how to obtain administrative approval before beginning projects;
- *how to plan and publicize meetings;
- *bookkeeping and fund administration including process to obtain superintendent's approval prior to raising or spending funds;
- *election of officers (suggestion: one president; one secretary; one treasurer; and three vice - presidents: one vice

president to oversee fall, winter and spring sports);

- *taking, distributing and filing minutes;

- *public communication;

- *proper interaction with fine arts directors and academic and athletic coaches through the lines of authority as established by the school board;

- *a sportsmanship code governing behavior of booster club members and fans at contests, treatment of officials, guests, judges, etc.; and

- *plans to support the school regardless of success in competition, keeping the educational goals of competition at the forefront of all policies.

Relationship with the school

The superintendent or a designee who does not coach or direct a UIL contest has approval authority over booster clubs and should be invited to all meetings. All meetings should be open to the public.

- *Booster clubs do not have authority to direct the duties of a school district employee. The scheduling of contests, rules for participation, methods of earning letters and all other criteria dealing with inter-school programs are under the jurisdiction of the local school administration.

- *Minutes should be taken at each meeting and kept on file at the school.

- *School administration should apprise booster clubs of all school activities.

- *Booster clubs should apprise school administrators of all club activities.

- *Periodic financial statements itemizing all receipts and expenditures should be made to the general club membership and kept on file at the school.

| CLUB FINANCES |

Fundraising | Spending | Stipends | Gifts to Coaches

Money given to a school cannot be earmarked for any particular expense. Booster clubs may make recommendations, but cash or other valuable consideration must be given to the school to use at its discretion.

- *Fund-raising projects are subject to state law. Nonprofit or tax-exempt status may be obtained from the Internal Revenue Service.

- *Community-wide sales campaigns should be coordinated through the school administration to minimize simultaneous sales campaigns.

- *Sales campaigns should be planned carefully to insure that the projects provide dollar value for items sold, and that most of the money raised stays at home. Otherwise donations are often more rewarding than letting the major part of the

money go to outside promoters.

- *Fund-raising activities should support the educational goals of the school and should not exploit students. Activities and projects should be investigated carefully before committing the school's support.

- *Individuals who actively coach or direct a UIL activity should serve in an advisory capacity to the booster club and should not have control or signature authority over booster club funds, including petty cash or miscellaneous discretionary funds. Coaches wish-lists should have received prior approval from school administration before submission to boosters.

- *Coaches and directors of UIL academics, athletics and fine arts may not accept more than \$500 in money, product or service from any source in recognition of or appreciation for coaching, directing or sponsoring UIL activities. The \$500 limit is cumulative for a calendar year and is not specific to any one particular gift.

- *The district may pay a stipend, fixed at the beginning of the year, as part of the annual employment contract. The amount of the stipend can't depend on the success of a team or individual. In other words, a coach can't receive more money if a team or individual qualifies to region or state.

- *Funds are to be used to support school activities. To provide such funding for non-school activities would violate UIL rules and the public trust through which funds are earned.



| ATHLETIC BOOSTERS |

Club restrictions

Booster clubs cannot give anything to students, including awards. Check with school administrators before giving anything to a student, school sponsor or coach. Schools must give prior approval for any banquet or get-together given for students. All fans, not just members of the booster club, should be aware of this rule. It affects the entire community.

- *Unlike music and academic booster clubs, athletic booster club funds shall not be used to support athletic camps, clinics, private instruction or any activity outside of the school.

- *Booster groups or individuals may donate money or merchandise to the school with prior approval of the administration. These kinds of donations are often made to cover the cost of commercial transportation and to cover costs for out-of-town meals. It would be a violation for booster groups or individuals to pay for such costs directly.

- *Individuals should be informed of the seriousness of violating the athletic amateur rule.

The penalty to a student-athlete is forfeiture of varsity

athletic eligibility in the sport for which the violation occurred for one calendar year from the date of the violation. Student athletes are prohibited from accepting valuable consideration for participation in school athletics - anything that is not given or offered to the entire student body on the same basis that it is given or offered to an athlete. Valuable consideration is defined as tangible or intangible property or service including anything that is usable, wearable, salable or consumable. Local school districts superintendents have the discretion to allow student athletes to accept, from their fellow students, small 'goodie bags' that contain candy, cookies or other items that have no intrinsic value and are not considered valuable consideration.

*Homemade "spirit signs" made from paper and normal supplies a student purchases for school use may be placed on the students' lockers or in their yards. Trinkets and food items cannot be attached. Yard signs made of commercial quality wood, plastic, etc. if not purchased or made by the individual player's parent, must be returned after the season.

*The school may provide meals for contests held away from the home school. If the school does not pay for meals, the individual parents need to purchase their own child's food. Parents may purchase anything they wish for their own child but may not provide food for their child's teammates unless approved by the school. The school may also provide supplies for games and practices and transportation for school field trips. Students should pay admission fees during school field trips.

*Parties for athletes are governed by the following State Executive Committee interpretation of Section 441 of the UIL Constitution & Contest Rules.

Official Interpretation of the UIL Athletic Amateur Rule, section 441 of the UIL Constitution and Contest Rules:

(a) VALUABLE CONSIDERATION SCHOOL TEAMS AND ATHLETES MAY ACCEPT:

1. Pre-Season. School athletic teams may be given pre-season meals, if approved by the school.
2. Post-Season. School athletic teams may be given post-season meals if approved by the school. Banquet favors or gifts are considered valuable consideration and are subject to the Awards and Amateur Rules if they are given to a student athlete at any time.
3. Other. If approved by the school, school athletic teams and athletes may be invited to and may attend functions where free admission is offered, or where refreshments and/or meals are served. Athletes or athletic teams may be recognized at these functions, but may not accept anything, other than food items, that is not given to all other students.

(b) ADDITIONAL VALUABLE CONSIDERATION THAT SCHOOL TEAMS AND ATHLETES MAY ACCEPT

Examples of additional items deemed allowable under this interpretation if approved by the school, include but are not limited to:

1. meals, snacks or snack foods during or after practices;
2. parties provided by parents or other students strictly for an athletic team

Local school district superintendents continue to have the discretion to allow student athletes to accept small "goodie bags" that contain candy, cookies or other items that have no intrinsic value and are not considered valuable consideration.

| ACADEMIC BOOSTERS |

The rules for athletics are different than the rules for academics and music. Athletes are restricted by the Athletic Amateur Rule, which states that athletes cannot accept money or valuable consideration for participating in a UIL sport or for allowing their names to be used in promoting a product, plan or service related to a UIL contest. Academics has no amateur rule. Journalism participants may work for a newspaper and be paid. Actors may work summer stock and be paid. Students may win calculators and software for participating in invitational math contests.



UIL academic students are restricted by the Awards Rule. So, as a general practice, booster clubs should not give gifts or awards to students for their participation in UIL contests that count toward district, region or state standing. School booster clubs may raise money to purchase letter jackets, provided the funds are given to the school without designation to buy jackets for particular students and the school determines criteria for awarding the jackets. Parents may purchase jackets for their own children provided the school designates the student as being qualified to receive the jacket.

Booster Clubs may raise money to provide an annual banquet for academic participants and coaches.

With prior administrative approval, you may also:

- *Purchase equipment for programs such as computers or software for yearbook or computer science;
- *Organize and chaperone trips and assist with expenses for travel to academic competitions or educational trips such as journalism conventions or speech tournaments. Booster club funds may be used to provide food and refreshments for students on these trips. A purely recreational trip to Six Flags

Over Texas would not meet the definition of an educational field trip and could be considered a violation of the Awards Rule;

*Run tournaments, organize fund-raising efforts, recruit corporate donors, raise money for scholarships and arrange for tutors and professional trainers to work with students;

*Fund academic workshop scholarships provided selection of the recipients is not based solely on their success in interscholastic competition. Selection could be based on grade point average or the student's selection of high school courses. All students meeting the conditions for scholarship assistance should be notified and eligible for financial assistance. Funds should be monitored to ensure that they are expended for camp or workshop purposes.

We wish we had more academic booster clubs, whether they cover UIL academic competition in general or specific programs such as theatre, speech/debate, journalism or math/science. A great need exists for parental involvement and support.

| MUSIC BOOSTERS |

In addition to the general procedures outlined, the following guidelines apply to Music Booster Club activities.

*Some music booster clubs assist with expenses for travel to various music-related activities such as UIL contests and performances at away athletic events. Such financial support violates no UIL rules provided that it is approved and coordinated by the local school district.

*Many music groups schedule educational field trips with the approval of the local school administration and under local school district policies. For such trips, specific educational components must be included such as performing for a music festival, an adjudicated contest or a concert tour. Marching performances such as the Macy's Thanksgiving Day Parade, the Rose Bowl Parade or other similar ceremonial appearances also qualify. However, educational components need not be limited to performances. Concert attendance, visiting university/conservatory music facilities and other music related, non-performing opportunities would also be appropriate if approved by the local school district.

*A recreational trip, on the other hand, would not meet the definition of an educational field trip as provided in Section 480 of the UIL Constitution and Contest Rules. Students receiving the benefits of a purely recreational trip would likely be in violation of the Awards Rule.

*Booster Clubs may also fund scholarships for private



lessons and summer music camps provided the selection of the recipients is not based on success in interscholastic competition. Funds for such activities should be carefully monitored to ensure that they are expended for educational rather than recreational activities.

*The awarding of patches, T-shirts or other items for achievement in interscholastic competition would be subject to the UIL Awards Rule. In order to protect all music students' eligibility, such awards should be approved and administrated by the local school district in accordance with school district policies.

*Be mindful of the fact that there is no Music Amateur Rule. Therefore, limitations established in athletics intended to ensure compliance with the Athletic Amateur Rule do not apply to music programs and related activities.

What You Can Do

Parents

- *Remember: The classroom comes first!
- *Help conduct fair and equitable competition: adhere to rules, uphold the law and respect authority.
- *Remember that officials are human. Respect their decisions.
- *Delegate authority to the school, then support its decisions.
- *Set standards by which you expect children to conduct themselves, and live by those standards yourself.
- *Be aware of capabilities and limitations of young people. Don't have unrealistic expectations.
- *Allow your children to live their own lives.
- *Be involved in areas in which your own child is not involved, thus contributing to school unity and spirit.
- *Show respect to the opponents of your children.
- *Praise. Don't criticize. Urge others to do the same.
- *Help your children and their friends develop integrity through the intensity of competitive activity.

Work with the administration

- *Positive and direct communication can prevent most problems. Keep the superintendent informed of all activities.
- *Make sure your local administration has a copy of all club publications.
- *Invite administrators to all booster club meetings.
- *Have an officer meet with the school administration regularly.
- *Have a chain of command for communication with the administration.
- *Clear all activities through your administration.

Coaches and Fine Arts advisors

- *Be sure your booster club wish list has been approved by your supervisor before it goes to the booster club.
- *Work with your administration to determine what your club can provide.
- *Make your request to the club benefit as many students as possible.
- *Attend the booster club meetings and/or know what the club is doing.
- *Understand that your advisory role to the boosters is without vote.
- *Support other programs within your district.
- *Meet with parents regularly and make them aware of relevant rules.
- *Involve your staff with your booster club. Let the booster club know who your staff is and what duties they perform.

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TAX TOPICS

SALES AND USE TAX

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School Fundraisers and Texas Sales Tax

Texas school districts, public schools, qualified exempt private schools and each bona fide chapter within a qualifying school are exempt from the payment of Texas sales and use tax on purchases of taxable items for their use, if the purchases are related to the organization's exempt function.

The organization must obtain a sales tax permit and collect and remit sales tax on taxable items it sells unless one of the exemptions listed below applies. An organization does not have to register for a sales tax permit if all its sales are of exempt items or if its sales take place through tax-free fundraisers.

Two One-Day Tax-Free Sales

School districts, public schools, qualified exempt private schools and bona fide chapters within a qualifying school may conduct two one-day tax-free sales or auctions each calendar year. For the purposes of this exemption, one day is counted as 24 consecutive hours and a calendar year is the 12-month period from January through December. See subsection (h) of Rule 3.322, "Exempt Organizations."

For example, a school may sell taxable items such as t-shirts, hats, uniforms, school supplies or crafts tax-free on a designated tax-free sale day. These days should be designated in advance so that purchasers are aware that the sales are not subject to tax. The organization may not collect tax on the transactions and keep the tax under the "tax-free" sale provision. The exemption does not apply to any item sold for more than \$5,000 unless it is manufactured by the organization or donated to the organization and not sold back to the donor.

Either the date on which the items are delivered by the vendor to the school organization or the day on which the school organization delivers the items to its customers may be designated as the one-day tax-free sale day. Persons buying from surplus inventory on the designated date do not owe tax. Those buying on subsequent dates owe tax unless the purchase occurs on the organization's other tax-free sale day.

For example, a school group selling yearbooks may accept pre-orders without collecting tax if the day the yearbooks will be delivered to customers is designated as one of the group's tax-free fundraisers. Surplus yearbooks sold during the same day also qualify for the exemption. Surplus yearbooks sold on other days are taxable unless sold at the group's other tax-free fundraiser.

If two or more groups hold a one-day tax-free sale together, the event counts as one tax-free sale for each participating organization. Each of those organizations then is limited to one additional tax-free sale during the remainder of the calendar year.

If an exempt organization is purchasing taxable items for resale during its designated tax-free sale days and it holds a sales tax permit, the organization may either give the retailer a resale certificate, Form 01-339 (front), or an exemption certificate, Form 01-339 (back) to purchase the items tax-free. A

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non-permitted exempt organization, however, may purchase items for resale tax-free by issuing an exemption certificate to the vendor for items sold during its two one-day, tax-free sales.

SCHOOLS AND BONA FIDE CHAPTERS

To qualify as a bona fide chapter of a school, a group of students must be organized for an activity other than instruction or to have a tax-free sale. Bona fide chapters include student groups recognized by the school and organized by electing officers, holding meetings and conducting business. There is no limit on the number of bona fide chapters a school can have. Bona fide chapters can include whole grade levels (e.g. senior class, junior class or freshmen), but cannot be limited to specific classes (e.g. Senior English or Biology II). Various other school groups such as a student council, science club or drama club can qualify if they are composed of students and school staff.

A department of a school, such as a purchasing, accounting, maintenance or IT department, is not a bona fide chapter even though it is part of the school or school district.

Groups that are not considered bona fide chapters, unless otherwise qualified to hold the two one-day tax-free sales, must obtain a sales tax permit and collect and remit sales tax on all taxable items sold at fundraisers. Non-student organizations such as booster clubs and PTAs/PTOs cannot qualify as bona fide chapters of a school, but may qualify for the tax-free sale days under other provisions of the Tax Code. See the "Nonstudent Nonprofit Organizations" section in this publication for more information.

NON-QUALIFYING FUNDRAISERS - ACTING AS AN AGENT OR SALES REPRESENTATIVES

When a school, school group, PTA/PTO, booster club or other exempt organization raises funds by acting as a sales representative or commissioned sales agent for a for-profit retailer, the group is not responsible for reporting and remitting sales and use tax. As a result, however, the exempt organization is not considered to be the seller and cannot use a tax-free sale day for

this type of event. In these cases, the group receives a commission for holding a book fair or for selling candy, gift wrap, holiday ornaments, candles or similar items.

When an exempt organization acts as a commissioned sales agent or representative for a for-profit seller, the seller should provide instructions and information regarding the proper collection of tax. The for-profit retailer may advertise in the sales catalog or state on each invoice that tax is included or require that tax be calculated and collected based on the selling price of each taxable item. The for-profit retailer is then responsible for remitting the tax collected or backed out to the Comptroller. Similarly, sales of taxable items made through the Web site of a for-profit retailer are also taxable and may not be sold tax-free in connection with a fundraiser.

NONSTUDENT NONPROFIT ORGANIZATIONS

Nonstudent nonprofit organizations that are not bona fide chapters of schools may qualify for two one-day tax-free sales or auctions on their own.

A **booster club** for a band, football team or similar group may hold two one-day tax-free sales or auctions once it has obtained a sales tax exemption from the Comptroller's office on its purchases.

A nonprofit organization with an Internal Revenue Service (IRS) exemption under Section 501(c)(3), (4), (8), (10) or (19) is exempt from sales and franchise taxes. A booster club that has a 501(c) federal exemptions should complete AP-204 and submit it, along with a copy of its IRS exemption letter, to the Comptroller's office. After the Comptroller's office notifies the club of its exempt status, the club can hold two one-day tax-free sales or auctions each calendar year.

Parent-teacher associations (PTAs) affiliated with the Texas state PTA or the national PTA are exempt as educational organizations and can hold two one-day tax-free sales or auctions each calendar year.

Parent-teacher organizations (PTOs), as well as **parent-teacher-student associations** (PTSAs) and **organizations** (PTSOs), are also exempt from sales tax as educational organizations.

PTAs not affiliated with the Texas state PTA or the national PTA, parent-teacher organizations

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(PTOs) and parent-teacher-student associations (PTSAs) and organizations (PTSOs) are also eligible for exemption from sales tax as educational organizations. These organizations should complete form AP-207 and submit it to the Comptroller's office. Once the exemption has been granted, these organizations can also hold two one-day tax-free sales or auctions each calendar year.

Sales of taxable items by PTAs, PTOs, PTSAs, and PTSOs made at other times of the year are subject to tax.

Internet Sales

Sales of taxable items over the Internet are treated the same as sales of taxable items made at the school or at any other sales location. Schools, school groups and other non-student, nonprofit organizations that accept online orders through a Web site must collect sales tax on taxable items they sell online. An online sale occurring during a one-day tax-free sale, however, would qualify for the exemption.

Food and Beverage Sales

A public or private elementary or secondary school, school group or PTA/PTO does not have to collect tax on sales of meals and food products (including candy and soft drinks) if the sales are made during the regular school day and by agreement with the proper school authorities. This exemption includes food, soft drinks and candy sold through vending machines.

PTAs/PTOs and other qualifying groups associated with a specific public or private elementary or secondary school or school group may also sell meals, food, candy or soft drinks tax-free outside of the school day if the sales are part of the organization's fundraising drive and all net proceeds go to the group for its exclusive use.

CONCESSION STANDS

Concession-stand food sales are exempt from tax when made by a school group, PTA/PTO or other group (such as a booster club) associated with a public or private elementary or secondary school, if the sales are part of the organization's fundraising drive and all net proceeds go to the organization for its exclusive use. The exemp-

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tion applies to sales of soft drinks and candy, but does not include sales of alcoholic beverages. The group can issue an exemption certificate in lieu of paying tax on purchases of candy, sodas, gum and other taxable food items sold at its concession stand. The exemption certificate should state that the group will sell the items as a fundraiser.

ANNUAL BANQUETS AND ANNUAL FOOD FUNDRAISERS

All volunteer nonprofit organizations can hold a tax-free annual banquet or other food sale provided the event is not professionally catered; is not held in a restaurant, hotel or similar place of business; is not in competition with a retailer required to collect tax; and the food is prepared, served and sold by members of the organization. The exemption does not apply to the sale or purchase of alcoholic beverages. To qualify for exemption, the food sale must:

- be an annual event;
- last no more than one week;
- be a fundraising project exclusively provided by the volunteers of the participating nonprofit organizations;
- be non-commercial in every respect (that is, the food and beverages cannot be prepared or served by a caterer or a restaurant, and must be prepared and served by the participating organizations' volunteers, without pay); and
- not be held in competition with a retailer at the same event who must collect tax on food and beverage sales.

The annual food sale or banquet exemption does not apply to sales of alcoholic beverages or non-food items (e.g., arts, crafts or t-shirts). Alcoholic beverages are not food products and are taxable. The type of tax due (sales tax or mixed beverage gross receipts tax) depends upon the type of permit held by the selling organization. As of January 1, 2014, sales of alcoholic beverages, including beer, wine and mixers, made by the holders of a mixed beverage permit are subject to two taxes:

- The 6.7 percent mixed beverage gross receipts tax assessed on the seller, and
- The 8.25 percent mixed beverage sales tax assessed on the purchaser.

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Sales of beer and wine made by the holder of a beer and wine only permit are subject to sales tax.

Nontaxable Sales

Some items are not subject to sales tax no matter who sells them.

NONTAXABLE FOOD ITEMS

Sales tax is not due on nontaxable food items. Examples of such items include cookie dough, pizza kits, cheese spreads, meat sticks, jelly, salsa, fresh fruit and mixes packaged for preparation at home.

MAGAZINE SUBSCRIPTIONS

Subscriptions to magazines entered as periodicals-class (formerly called second-class) mail and sold for six months or more are exempt from sales tax. Single issues and subscriptions for fewer than six months are taxable, however.

BAKERY ITEMS

Bakery products (including but not limited to pies, cakes, cookies, bagels and muffins) are exempt unless sold with plates or eating utensils.

GIFT CERTIFICATES AND PASSBOOKS

Sales of intangibles such as gift certificates and coupon passbooks are not subject to sales tax. Instead, retailers should collect tax when the certificate or coupon is redeemed for the purchase of taxable merchandise or services. The tax is based on the item's actual retail selling price less any cash discount given at the time of the sale (e.g., a deduction for a coupon). Of course, if the gift certificate is for a nontaxable service such as a haircut, manicure or facial, no sales tax is due when the certificate is redeemed. Taxable services are listed in "Taxable Services" (Tax Publication 96-259.)

CAR WASHES

Washing a car is not a taxable service under the Texas Tax Code. Groups holding car washes are not required to collect tax on their charges for this service.

Amusement Services

The sale of an amusement service provided exclusively by a nonprofit organization, other than an IRS Section

501(c)(7) organization, is exempt from sales tax. For example, the sale of an admission ticket to a school carnival, dance, athletic event or musical concert is exempt.

Periodicals and Writings

Periodicals and writings (reading materials including those presented on audio tape, videotape and computer disk) are exempt from tax if published and distributed by a religious, philanthropic, charitable, historical, scientific or other similar organization not operated for profit. A "similar" organization must be organized for a benevolent purpose and must not be operated for profit. Similar organizations include PTAs, PTOs, PTSAs and PTSOs, but exclude all public and private educational organizations.

This means that PTAs, PTOs, PTSAs and PTSOs may publish and sell printed reading materials such as yearbooks, books, calendars, directories, magazines, brochures and newsletters without collecting sales tax. The qualifying organization may issue a properly completed resale certificate to the printer in lieu of paying tax on charges for printing, binding and item placement.

Items that contain printed materials that can be read but primarily serve other purposes or functions, such as school logo t-shirts, bookmarks, photographs and novelties, are subject to sales tax *unless* sold during a qualifying and designated tax-free sale or auction.

School districts, schools and school groups, however, must collect tax on sales of printed reading materials unless the sale is designated as one of the organization's tax-free fundraisers.

Donations

A purchaser using personal funds may give an exemption certificate to vendors when buying taxable items that will be donated to a qualifying organization, such as a school, before the individual makes any use of the items. The exemption certificate must state that the taxable item is being purchased by the individual for donation to an exempt organization and must clearly identify the organization accepting the a donation (see Tax Code Section 151.155(b)). If the purchaser makes use of the item before it is donated, the purchaser is

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responsible for paying or accruing tax on the item's purchase price.

Donations (gifts) of cash or taxable items or services made to an organization are not taxable sales unless the exempt organization gives the donor a taxable item in exchange for the donation, and the item is of proportionate or equal value to the donation.

Sales to Students

Generally, other than the exemptions previously identified, schools and associated groups must collect, report and remit sales tax on taxable items that they sell or taxable services they provide to others, including sales made to students.

Schools may issue a resale certificate in lieu of paying tax to suppliers when purchasing taxable

items to sell. Schools may issue an exemption certificate in lieu of paying tax when purchasing taxable items for their use or for giving away to students or others as part of a course of instruction. A district must collect tax on the sales price of taxable items when selling them to students or to others.

For example, if a school sells uniforms, gloves and shoes to drill team members, it must collect tax on the sales unless it designates their sale as one of its two one-day tax-free sales. The school may purchase the uniforms tax-free for resale to the drill team members.

The table at the bottom of the page is a short list of examples of taxable and nontaxable sales.

TAXABLE	NONTAXABLE
Rental of tangible personal property such as locks, musical instruments, calculators and computers	Rental of real property such as a gymnasium, auditorium, library or cafeteria
Horticultural products such as flower arrangements, roses, carnations, holiday greenery and poinsettias	Agricultural products (plants and seeds), the products of which ordinarily constitute food for human consumption
Cosmetology products such as shampoo, conditioner and nail polish sold to customers	Cosmetology services such as haircuts, shampoo, manicures and pedicures
Parking permits for the general public	Parking permits for public school students, faculty and staff
Animals that do not ordinarily constitute food or food products, such as hamsters, mice, cats and dogs	Farm animals such as pigs, cows, chickens and other livestock
Publications such as football, basketball or volleyball programs	Sales of advertising space in athletic programs, yearbooks, newspapers
Automobile repair parts (a separately stated charge for parts is taxable; a separately stated charge for repair labor is not taxable)	Automobile repair (a lump-sum charge for parts and labor)
Car carpet shampooing	Car washes
Magazines (single issue or subscription less than six months)	Magazine subscriptions for six months or longer

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SCHOOL FUNDRAISERS AND TEXAS SALES TAX

Need More Information?

For more information, see:

- Rule 3.286, "Seller's and Purchaser's Responsibilities"
- Rule 3.322, "Exempt Organizations"
- Rule 3.293, "Food; Food Products; Meals; Food Service"
- Rule 3.298, "Amusement Services"
- Rule 3.299, "Newspapers, Magazines, Publishers, Exempt Writings"
- Tax Publication 96-122, "Exempt Organizations - Sales and Purchases" – Frequently Asked Questions section provides information about school organizations applying for exemption from state taxes.
- Tax Publication 96-259, "Taxable Services"

Please use our Texas Online Sales Tax Registration System to apply for a sales tax permit. An application also can be downloaded from our Tax Forms Online page. You can also obtain an application by calling 1-800-252-5555 or by visiting one of our enforcement field offices.

For questions about an organization's Texas tax-exempt status, please use our Texas Tax-Exempt Entity Search, write to exempt.orgs@cpa.texas.gov, or call Tax Assistance at 1-800-252-5555.

For information on how to apply for federal exemptions, contact the U.S. Internal Revenue Service at 1-877-829-5500 or online at <http://www.irs.gov/>.

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OR CALL
1-800-252-5555.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling 1-800-252-5555, or by sending a fax to 512-475-0900.



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**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT
FUND-RAISING ACTIVITY APPLICATION**

(Revised 10/14/14)

Activity Fund

Booster Club/PTO

Date of Request: _____ Campus: _____

Sponsor Name: _____ Sponsor Phone: _____

Sponsor Email: _____ Club/Organization Name: _____

Beginning Date of Sale: _____ Ending Date of Sale: _____

Final Date for Money Collected: _____

Describe the product or activity (include all supporting documentation): _____

Method/Location of Sale (No door-to-door sales allowed): _____

Detailed information regarding the intended use for collected profit: _____

Vendor/Supplier: _____

Representative: _____ Phone Number: _____

FOR SCHOOL-SPONSORED OR STUDENT ORGANIZATIONS ONLY:

(FOR SALE OF TAXABLE ITEMS)

- This is the 1st money-raising activity requested by this organization/group for this school-year.
- This is the 2nd money-raising activity requested by this organization/group for this school-year.

Estimate the following:

Cost: \$ _____

Sales: \$ _____

Profit: \$ _____

By signing this document, I, the sponsor, have requested permission to conduct a money-raising activity, and will be responsible for the preparation of the Operating Report attached with this packet. I will also be responsible for the accountability of all monies collected at the conclusion of the money-raising activity and agree to comply with the established procedures. I agree to turn in all necessary records to the WISD business office per the attached guidelines.

Sponsor: _____

Date Signed: _____

Principal: _____

Date Signed: _____

Accounting Supervisor: _____

Date Signed: _____

Chief Financial Officer: _____

Date Signed: _____

**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT
PROCEDURES AND RESPONSIBILITIES FOR FUND-RAISING ACTIVITIES**

(Updated 10/14/14)

BOOSTER CLUB AND PTO FUND-RAISERS:

- The attached Permission Request form must be completed and submitted to the Business Office at least 30 days prior to the beginning of the money-raising activity. **Initial:** _____
- Booster Clubs and PTO's are required to comply with the record keeping rules stated in the Waxahachie ISD Booster Clubs and PTO Guidelines book. **Initial:** _____
- All funds earned through either fundraisers or donations belong to the individual Booster Club or PTO and must be deposited into their bank account. Monies are raised for a specific purpose and should be expended that way. These monies are public dollars and the penalty for abuse is much greater than the private sector. **Initial:** _____
- Since the accounting responsibility for these funds lie with the Booster Club or PTO, the additional forms attached DO NOT need to be returned to the Waxahachie ISD; however, they may be helpful for your recordkeeping. **Initial:** _____
- For the safety of WISD students, no door-to-door sales are allowed. **Initial:** _____

FACULTY AND STUDENT-SPONSORED FUND-RAISERS (ACTIVITY FUND):

- The attached Permission Request form must be completed, approved by the principal, and submitted to the Business Office at least 30 days prior to the beginning of the money-raising activity. **Initial:** _____
- The purpose for the raising and expending of funds by student groups is for the direct benefit of the students. Fundraising activities should contribute to the educational experience of the pupils and should not conflict with the instructional program. **Initial:** _____
- Money raised by student groups and organizations will be held by the WISD as trustee. The faculty sponsor of the student club or group is responsible for maintaining adequate financial records as evidence of proper custodianship of money received by and disbursed from club accounts. All monies collected from fund-raisers, dues, or any other purpose such as uniform fees, must be turned in daily, or whenever the aggregate amount exceeds \$50.00, to the campus secretary. **Initial:** _____
- No money may be spent, under any circumstances, without being first deposited. **Initial:** _____
- Post-dated checks may not be accepted. **Initial:** _____
- A driver's license number must be entered on all checks **Initial:** _____
- All disbursements must be made through the purchase order system and paid by Activity Fund checks. **Initial:** _____
- The attached Operating Report must be completed no later than 10-days following the completion of the money-raising activity. The original documentation should then be returned to the WISD Business Office, and a copy should be retained for your records. **Initial:** _____
- In addition to the Operating Report, the Tabulation of Monies Collected form should be completed and turned in to the campus secretary with each deposit. **Initial:** _____
- For the safety of WISD students, no door-to-door sales are allowed. **Initial:** _____
- Money-raising activities that include the sale of taxable items in a non-taxable manner may not exceed 2 instances per year. **Initial:** _____

I have read and initialed the above procedures applicable to my fund-raising request and understand that I will be held responsible for any student activity funds entrusted to me and that I will reimburse the student organization for any money which is lost due to carelessness, theft, fraud, or failure to follow these established procedures.

Student Club/Organization: _____

Campus: _____

Print Name: _____

Signature: _____

Date: _____

Crowd Source Funding Guidelines

When it comes to providing quality educational experiences for our students, WISD teachers and staff are creative and resourceful. While the district is supportive of innovative methods that help us reach our mission, at times guidelines are needed to protect both employees and the district.

In recent months, many teachers have taken the initiative to raise money through online fundraising sites such as donorschoose.org, and have experienced success doing so. It is commendable that teachers go the extra mile in order to get resources for their classrooms that will benefit students. However, when funds are raised for the benefit of the district, those funds must flow through either the district or an approved organization (PTA, Booster Club, Student Clubs, etc.). By following some simple procedures, teachers can continue to use online fundraising as an option for supplies or projects not included in their classroom budgets. Please review these procedures - which go into effect immediately - and follow them closely if setting up an online fundraising site with connections to WISD. If district employees follow these steps consistently, it protects the integrity of the process.

The individual seeking funds completes the Fundraiser Approval Form. The campus principal reviews and approves the campaign for appropriateness, ensures the campaign meets goals and objectives as it relates to the campus improvement plan, and oversees the campaign ensuring compliance with the following requirements:

- a. Include district, campus, and teacher name on project website
- b. Set a project deadline of 45 days or less
- c. Provide information to donors regarding service fees to be deducted from their on-line donation
- d. Follow district purchasing requirements when using funds collected
- e. Ensure technology items meet district technology requirements
- f. Understand items with a per unit cost \geq \$500 are to be tagged as a fixed asset
- g. Be sure that donations received and items purchased from donations for the campus remain on that campus
- h. Ensure donations are safeguarded at time of delivery
- i. Satisfy other requirements by online site. For example: letters or photos showing project completion; payment of shipping costs, copyright requirements, etc. (No photos of students should be used.)
- j. Upon completion of project, report donations received to Business Services using the Fundraiser Reconciliation Form

Individuals seeking funds via an online fundraising site may **NOT**:

- a. Withdraw funds into personal banking accounts (funds should be requested from the site via a paper check made payable to Waxahachie ISD)
- b. Transfer donations from campus to campus
- c. Ask for donated items to be mailed to employee homes
- d. Seek funding for personal reasons, individuals, political reasons, or start-up businesses
- e. List fundraising for a charity (i.e. Red Cross fundraising for a local natural disaster) unless approved by the Superintendent or designee
- f. Pressure parents to make donations to the site

If you have questions regarding a site that has already been established or questions about the process, please contact the WISD Business Office.

**WAXAHACHIE ISD
CROWD SOURCE FUNDING REQUEST & AGREEMENT**

Campus: _____ Date: _____

Name: _____ Ext: _____

Fundraising (Monetary Goal): _____

Fundraising Goal (Be Specific): _____

ALL TANGIBLE GOODS BOUGHT WITH FUNDS RECEIVED FROM THIS FUNDRAISING EFFORT ARE THE PROPERTY OF WAXAHACHIE ISD AND MUST BE ENTERED INTO INVENTORY AS PER DISTRICT POLICY.

GENERAL PROCESS

1. Submit completed form to the building principal for approval.
2. Only after approval, teacher may establish the project on a fundraising website.
3. Campus administrator will send a copy of the form to the Business Office.
4. All purchases of technology items **MUST** have approval from technology before the fundraising effort begins.
5. When the project goal is met, a check, less any fees, will be sent directly to the Business Office.
6. WISD will deposit funds received, provide tax receipts as needed, and will record the proceeds in the appropriate campus activity fund.
7. All purchases **MUST** be made from the corresponding expense accounts.
8. **ALL PURCHASES** will adhere to normal District purchasing guidelines:
 - Technology purchases must be able to be supported by the WISD technology department.
 - All purchases must be from an approved vendor.
 - All purchases will follow the regular purchase order process.
 - All purchases must be for classroom use.
9. The above guidelines apply to any gift cards received from an online fundraising effort.
10. Each site receives a varying fee from the money raised from donors.
11. Donor websites shall not be established by the district for personal benefit, the benefit of a staff member or any member of their family, the benefit of a student or any member of a student's family.
12. Copies of crowd sourcing request documents are to be kept by the building principal for three years.

I have read and understand the process for receiving funds from my crowd sourced fundraising project. I also understand that WISD reserves the right to terminate my use of all online fundraising if procedures are not followed.

Teacher Printed Name

Teacher Signature

Date

Principal Approval

Date

Technology Approval (if required)

Date

Business Office Approval

Date

**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT
 FACULTY STUDENT-SPONSORED
 FUND-RAISING OPERATING REPORT
 (Revised 8/13/14)**

CFD-E2

Net Proceeds: \$ _____
 (Collected Funds less Disbursed Funds)

Fun-Raiser Info

Organization: _____
 Campus: _____
 Sponsor: _____
 Fund-Raiser: _____
 Dates: _____
 Disposition of New Proceeds: _____

Collections

<u>Deposit Date</u>	<u>Amount Collected</u>	<u>Deposit Date</u>	<u>Amount Collected</u>

Grand Total of Collected Funds: \$ _____

Disbursements/Expeses (For Merchandise, Advertising, Prizes, etc.)

<u>Check #</u>	<u>Payee</u>	<u>Purchase Order #</u>	<u>Amount Spent</u>

Grand Total of Collected Funds: \$ _____

Completion of this report signifies that this fund-raising event is now completed and all monies have been accounted for in agreement with the WISD procedures and guidelines for fund-raising events.

Sponsor Preparing Report: _____
 Principal: _____

Date: _____
 Date: _____

A copy of this form should be retained for the club/organization's record.
 The original must be sent to the WISD Business Office.

**WAXAHACHIE INDEPENDENT SCHOOL DISTRICT
 FACULTY STUDENT-SPONSORED
 FUND-RAISING OPERATING REPORT
 (Revised 8/13/14)**

Additional Collections & Disbursements

Collections

<u>Deposit Date</u>	<u>Amount Collected</u>	<u>Deposit Date</u>	<u>Amount Collected</u>

Page 2 Total of Collected Funds: \$

Disbursements/Expeses (For Merchandise, Advertising, Prizes, etc.)

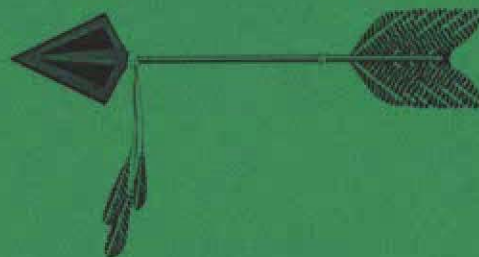
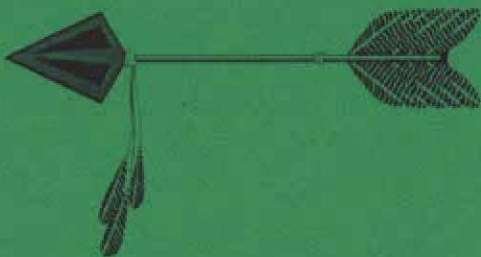
<u>Check #</u>	<u>Payee</u>	<u>Purchase Order #</u>	<u>Amount Spent</u>

Page 2 Total of Collected Funds: \$

A copy of this form should be retained for the club/organization’s record.
 The original must be sent to the WISD Business Office.



GRANTS
PROCEDURES
AND
EDGAR
COMPLIANCE



WAXAHACHIE ISD FEDERAL GRANT PROCEDURES
AND EDGAR COMPLIANCE

These federal grant policies and procedures are applicable to all federal grants awarded to the District. All employees who deal with federal grants must be familiar with them and must fully comply with all requirements both in the Administrative Regulations and Operational Procedures Manual and the Federal Grant Policies and Procedures Manual. Policies and procedures in both manuals are set forth by WISD to administer federal funds pursuant to **Title 2 of the Code of Federal Regulations (2 CFR) Part 200**, which took effect for non-federal entities on December 26, 2014. They also include requirements and references from the federal regulations in **EDGAR (Education Department General Administrative Regulations)** as well as certain policies and laws pertaining specifically to Texas School Districts.

The Federal Grant Policies and Procedures Manual contains detailed information regarding the controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail or references the District's financial management system, including cash management procedures; procurement policies; inventory management protocols, procedures for determining the allow ability of federal expenditures; time and effort reporting; record retention; and monitoring responsibilities. All employees of the District who deal with federal funds in any capacity are required to review the manual to gain familiarity and understanding of the District's rules and practices and to comply with all requirements. Failure to comply may result in written reprimand and additional disciplinary action, up to and including termination.

Two terms used frequently in 2 CFR Part 200 are "state-administered grants" and "direct grants". "State-administered grants" are those grants that pass through a state agency such as TEA. The majority of the grants the District receives are state-administered grants. Both TEA and the sub-grantees must comply with the requirements in 34 CFR Part 76 in addition to the requirements in 2 CFR Part 200.

"Direct grants" are those grants that do not pass through another state agency such as TEA and are awarded directly by the federal awarding agency to the grantee organization. These are usually discretionary grants that are awarded by the US Department of Education (USDE) or by another federal awarding agency. The District must comply with the requirements in 34 CFR Part 75 in addition to the requirements in 2 CFR Part 200.

Education Department General Administrative Regulations (EDGAR)

The USDE adopts the uniform grant guidance in 2 CFR Part 200 as its regulations in 2 CFR Part 3474 (with two minor exceptions), which gives regulatory effect to the Office of Management

and Budget (OMB) guidance in 2 CFR Part 200. Therefore, as of December 26, 2014, EDGAR now consists of:

EDGAR	Applicability
<u>34 CFR Part 75 – Direct Grant Programs</u>	Applies to grants awarded directly to the District by the USDE or by another federal awarding agency; also applies to subgrants awarded by TEA for a competitive grant that TEA applied for and received
<u>34 CFR Part 76 – State-Administered Programs</u>	Applies to all formula grants administered by TEA and to all grants allocated to TEA based on a formula
<u>34 CFR Part 77– Definitions that Apply to Department Regulations</u>	Applies to all federal education grants
<u>34 CFR Part 81 – General Education Provisions Act (GEPA) – Enforcement</u>	Applies to all federal education grants
<u>34 CFR Part 82 – New Restrictions on Lobbying</u>	All federal grants (government-wide)
<u>34 CFR Part 84 – Government-wide Requirements for Drug-Free Workplace</u>	Applies to all entities that receive grants directly from the USDE or from any other federal agency. It does not apply to LEAs that only receive funds through TEA or another pass-through agency.
<u>34 CFR Part 86 – Drug and Alcohol Abuse Prevention</u>	Applies to IHEs (i.e., colleges and universities) receiving federal funds directly from the USDE or any other federal agency
<u>34 CFR Part 97 – Protection of Human Subjects</u>	Applies to all research involving human subjects conducted, supported, or otherwise subject to regulation by the USDE or any other federal department or agency that makes it applicable. There are exemptions for certain educational activities.
<u>34 CFR Part 98 – Student Rights in Research, Experimental Programs, and Testing</u>	Applies to all federal education grants unless specifically exempted in the regulations
<u>34 CFR Part 99 – Family Educational Rights and Privacy</u>	Applies to all entities receiving federal education funds
<u>2 CFR Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</u>	Applies to all new federal grants awarded as of December 26, 2014

<u>2 CFR Part 3474 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (adopts 2 CFR Part 200 in its entirety with two minor exceptions)</u>	Applies to all federal education grants awarded as of December 26, 2014
<u>2 CFR Part 3485 – Nonprocurement Debarment and Suspension</u>	Applies to all entities that receive federal grants, subgrants, and subcontracts (government-wide)

34 CFR Part 74, which previously applied to IHEs and non-profit organizations, was removed from EDGAR. 34 CFR Part 80, which previously applied to state and local governments (including school districts, open-enrollment charter schools, and ESCs), was also removed in the new EDGAR but is reserved for future use. The uniform grant requirements that were previously in 34 CFR Parts 74 and 80 are now outlined in 2 CFR Part 200.

For grants that were awarded prior to December 26, 2014, the regulations in 34 CFR Parts 74 and 80 still apply. Grantees must maintain access to those parts as long as those grants are in effect and for five years after the ending date of the grant.

The following table provides the regulations that were in effect *prior to* December 26, 2014, and the regulations that are in effect *on or after* December 26, 2014.

Applicable to Grants Awarded <u>Prior to</u> December 26, 2014	Applicable to Grants Awarded <u>On or After</u> December 26, 2014
34 CFR Part 74 (OMB Circular A-110) and 34 CFR Part 80 (OMB Circular A-102)	2 CFR Part 200, Subparts B, C, and D
OMB Circulars A-21, A-87, and A-122 (Federal cost principles)	2 CFR Part 200, Subpart E
OMB Circular A-133, Audits	2 CFR Part 200, Subpart F
34 CFR Parts 75 - 99	34 CFR Parts 75-79 and 81-99

FEDERAL GRANT APPLICATION PROCESS

Refer to both the Federal Grant Policies and Procedures Manual and TEA’s description of Apply for a Grant for information on allocations, notices of grant funding opportunities and the competitive review process. TEA publishes a Request for Application (RFA) for each grant (formula and discretionary) and posts all grants on the TEA Grant Opportunities page. Some grants are available online in eGrants, while others are available only in paper. Applicants for

eGrants must be approved for access to TEA Secure Applications (TEASE) before applying for an eGrant. Each District staff member who wishes to access the application must ensure they are approved for access to eGrants in sufficient time to allow timely access to the electronic application.

Each RFA published by TEA includes the General and Fiscal Guidelines that apply to all federal and state grants, the Program Guidelines (that apply to a specific grant program), and the General Provisions and Assurances that apply to all grants administered by TEA. District employees who manage the program or fiscal aspects of any TEA grant should consult the General and Fiscal Guidelines regularly and frequently, as they may change or be updated periodically.

All employees who deal with federal grants must also carefully review and be familiar with all Provisions and Assurances, as applicable:

- *General Provisions and Assurances*: Required for every TEA grant agreement
- *Debarment and Suspension*: Required for all federal grants, regardless of dollar amount
- *Lobbying Certification*: Required for all federal grants greater than \$100,000
- *No Child Left Behind Act of 2001*: Required for all programs funded under the Elementary and Secondary Education Act of 1965, as amended by Public Law 107-110, No Child Left Behind Act of 2001
- *No Child Left Behind Act was replaced in 2015 by Every Student Succeeds Act (ESSA)*

The RFA also includes the grant application (i.e., Standard Application System, or SAS) and the instructions for completing the SAS schedules (i.e., forms). Program Coordinator/Directors preparing grant applications should carefully review all contents of the RFA package *prior to planning and developing a grant application* to ensure all requirements are met and the application is completed correctly. Some applications require advance coordination among district staff and/or among other entities such as local businesses, community organizations, or institutions of higher education (IHEs, i.e., colleges and universities).

DISTRICT PROGRAM COORDINATOR/DIRECTOR

The District Program Coordinator/Director assigned to the grant program is responsible and held accountable for knowing the program requirements, fiscal requirements, and reporting requirements. In addition to the policies and procedures outlined in both manuals, the Program Coordinator/Director may be required to develop additional policies and procedures in order to comply with the specific requirements that may apply to a particular grant program. Any such additional policies and procedures must be used in conjunction with the policies and procedures outlined in both manuals.

TEA monitors federal grants for compliance with fiscal and program requirements. In addition, the District's independent auditor is required to determine compliance with certain requirements during the annual independent audit. Failure to comply with applicable statutes, regulations, rules, and guidelines or to implement the grant program in accordance with the

approved application could result in the District being identified as a high-risk grantee and having corrective actions or additional sanctions imposed by TEA or other awarding agency; the repayment of federal dollars as a result of monitoring or audit findings; or termination of the grant. Refer to TEA's Corrective Actions Related to Federal Grants for more information related to potential actions for noncompliance.

FINANCIAL ACCOUNTABILITY COMPLIANCE

Federal regulations require grantees to use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for federal funds (34 CFR 76.702 and 2 CFR 200.302). Implementing and maintaining a proper accounting system is a fiduciary responsibility associated with receiving a federal award. The acceptance of an award creates a legal duty on the part of the District to use the funds or property made available under the award in accordance with the terms and conditions of the grant. The approved grant application itself constitutes an accounting document in that it establishes the purpose and amount of the awarding agency's obligation to the grantee. In turn, it establishes a commitment by the District to perform and expend funds in accordance with the approved grant agreement and the applicable laws, regulations, rules, and guidelines. 2 CFR § 200.300(b)

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

Financial management requirements for Texas school districts are established through a pyramid consisting of

- federal regulations
- *Texas Education Code (TEC)*
- *Texas Administrative Code (TAC), Title 19*
- *TEA's Financial Accountability System Resource Guide (FASRG)*

The District identifies, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification includes, as applicable, the Catalog of Federal Domestic Assistance (CFDA) title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. Upon receipt of each grant award, the District obtains the required information from TEA's Notice of Grant Award (NOGA) or other awarding agency's Grant Award Notification (GAN) and enters the information in the general ledger using the assigned 3-digit fund code.

The WISD Federal Grants Coordinator is responsible for setting up and entering the budgets for all Federal Awards in the district's financial software (Skyward Financial Data System) once the Notice of Grant Award (NOGA) is received. It is reviewed for accuracy by the Assistant Superintendent of Business and Finance. The Federal Grants Coordinator is responsible for filing expenditure reports and reimbursement requests. As reimbursements are received, the Accounts Receivable Clerk is responsible for entering these amounts into the District's financial software (Skyward). Accuracy is verified by the Federal Grants Coordinator and Accounting Supervisor.

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

The District utilizes Skyward Financial Software for all financial operations including monitoring Federal Grant Awards. Monthly reports are generated and reviewed for anomalies, inconsistencies, or errors by the Federal Grants Coordinator. Monthly reports, final reports and revised reports are reviewed by the Accounting Supervisor and Federal Grants Coordinator.

The District maintains records which adequately identify the source and application (i.e., use) of funds provided for federally-assisted activities. In accordance with federal regulations, these records contain information pertaining to grant or sub-grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest. All transactions are supported by source documentation (i.e., purchase orders/requisitions, invoices, receipts, travel vouchers, time-and-effort documentation and employee salary records, copies of checks, etc.).

The accounting system mandated in FAR conforms to generally accepted accounting principles (GAAP). The accounting structure is organized and operated on a fund basis and is organization-wide covering all funds. The District uses the 3-digit fund code specified in FAR for each grant received to identify the source of funds. The use of funds is identified by using the required function code, object code, organization code, program intent code, and fiscal year code specified in FAR.

WISD's accounting software, Skyward, requires a 20-digit account code structure for all finance transactions (the required fund, function, object, organization code, fiscal year and program intent code structure plus the sub-object and locally defined codes).

The WISD Federal Grants Coordinator is responsible for ensuring the use of the 20-digit account code structure to record all accounting transactions. Purchase orders are entered by various campus and department staff with access to grant account codes. Each purchase order is then reviewed for account code accuracy by both the Federal Grants Coordinator and the District Accounting Supervisor. The Federal Grants Coordinator periodically reviews all accounting

entries for accuracy, including tracking a purchase order through the entire process from start to finish. Periodic review is also done by the Accounting Supervisor and annual review of selected purchase orders and accounts payable records are conducted by an outside, independent auditor.

The Business Office is responsible for maintaining the official accounting records of the District. All grant budgets are entered into the accounts of the District in the general ledger. Funds are accounted for and records are kept in accordance with the requirements in TEA's FAR. The chart of accounts provided in FAR provides the framework for the accounting system, and the District uses the accounting terminology specified in FAR and generally accepted accounting principles (GAAP).

One time and recurring journal entries are prepared and made by the Federal Grants Coordinator. The Assistant Superintendent of Business and Finance is responsible for reviewing accounting entries for accuracy and appropriate classification.

The Business Office maintains (on paper or electronically) original source documentation to support all expenditures recorded in the general ledger. Source documentation may include but is not limited to purchase orders/requisitions, invoices, itemized receipts, travel authorizations and travel vouchers, contracts, proof of delivery, copies of checks, bank statements, etc.

The Accounting Supervisor and/or Federal Grants Coordinator are responsible for ensuring that each financial transaction is supported with original source documentation. Original invoices, packing slips, proof of delivery, itemized receipts, travel authorizations are obtained from various campus and department staff throughout the district and verified for accuracy and discrepancies. These records are kept as paper documents initially as they flow through the accounts payable process, then scanned electronically to be saved for the time limit required by law. Copies of checks and monthly bank statements are stored/saved both in paper form and electronically for the time limit prescribed in law in the Business Office and the permanent vault located in the Support Services building within the District. If and when original source documentation is missing and/or illegible, a written explanation from the campus/department staff initiating the travel or purchase is required and is kept with the purchase order and/or account payable files.

If electronic source documentation is maintained, the District ensures the documentation is easily retrievable and is readable in accordance with the requirements in 2 CFR § 200.335. Refer to *Section VII. Record Keeping* of this manual for more information about these requirements.

Determining Allowability of Costs

Grantees are required to have written procedures for determining the *allowability* of costs charged to federal grants. 2 CFR § 200.302(b)(7). All costs must be allowable under the federal

cost principles in 2 CFR Part 200, Subpart E, and under the terms and conditions of the specific federal award.

Expenditures must be aligned with budgeted items in the approved grant application. Certain changes or variations from the approved budget and grant application need prior approval from TEA or other awarding agency. Refer to TEA's guidelines on When to Submit an Amendment (under *Amendment Submission Guidance*) to determine when an amendment to the budget is required for TEA grants.

When determining how the District will spend grant funds, the Program Coordinator/Director will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed goods or services. All expenditures made with federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474, and 2 CFR Part 200. The assigned Program Coordinator/Director and fiscal staff, including the Assistant Superintendent of Leadership and Academics, must consider the following factors when making an allowability determination.

Factors Affecting Allowability of Costs

In general, District staff must consider the following elements when determining the allowability of a cost. In accordance with the federal cost principles, all costs budgeted and charged to a federal grant must be:

✓ ***Necessary and Reasonable for the performance of the federal award.***

Reasonable Costs: 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 to incur the cost was made. "Reasonable" means that sound business practices were followed, and purchases were comparable to current market prices.

A cost can be *reasonable* if it meets *all* of the following conditions:

- Prudence was used in making the decision to incur the cost, considering the person's responsibilities to the District, its employees, the public, and the federal government.
- It is necessary to carry out the objectives of the grant program or is recognized as an ordinary cost to operate the organization.
- The District applied sound business practices; arm's-length bargaining (i.e., the transaction was with an unrelated third party); federal, state, and other laws and regulations; and the terms and conditions of the award in making the decision.

- The price is comparable to that of the current fair market value for equivalent goods or services.
- There were no significant deviations from the established practices of the organization which may unjustifiably increase the cost. 2 CFR § 200.404

Necessary Costs: While 2 CFR § 200.404 does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, *necessary* is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. It means it is vital or required in order to meet the objectives of the grant or for the grant to be successful. *Necessary* does *not* mean “nice to have,” which means it is *not necessary* to accomplish the objectives of the program in that it is not vital or required for the success of the program.

A key aspect in determining whether a cost is *necessary* is whether the district can demonstrate that the cost addresses an existing need and can prove it. For example, the district may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is *necessary*, the District considers:

- Whether the cost is needed for the proper and efficient performance of the grant program;
- Whether the cost is identified in the approved budget or application;
- Whether there is an educational benefit associated with the cost;
- Whether the cost aligns with identified needs based on results and findings from a needs assessment; and
- Whether the cost addresses program goals and objectives and is based on program data.

- ✓ **Allocable to the federal award.** A cost is *allocable* to the federal award if the goods or services involved are *chargeable* or *assignable* to the federal award *in accordance with the relative benefits received*. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 CFR § 200.405. For example, if 50% of a supplementary teacher’s salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program. Additionally, if equipment or supplies purchased with grant funds benefits more than one grant program, the purchase must be “split-funded” among the grant programs receiving benefit. The District must be able to

demonstrate how a particular cost benefits the specific population being served in the grant. This is an area of frequent audit exceptions.

- ✓ **Consistent with policies and procedures** that apply uniformly to both federally-financed and other activities of the District. For example, personnel whose travel is paid with federal funds is reimbursed at the same rates as personnel whose travel is paid with state or local funds, and the grant is charged accordingly.
- ✓ **Conform to any limitations or exclusions set forth as cost principles** in 2 CFR Part 200, Subpart E, or in the terms and conditions of the federal award.
- ✓ **Consistent treatment.** A cost cannot be assigned to a federal award as a *direct cost* if any other cost incurred for the same purpose in like circumstances has been assigned as an *indirect cost* under another award.
- ✓ **Adequately documented.** All expenditures must be properly documented with original source documentation that is clearly written and maintained on file (either electronically or on paper) with accounting records. Documentation includes purchase orders/requisitions, invoices, receipts, verification of receipt of goods and services, travel authorizations and vouchers, contracts, time-and-effort records, copies of checks, bank statements, etc. Expenditures that are not supported by source documentation cannot be charged to the grant.
- ✓ **Determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in 2 CFR Part 200.**
- ✓ **Not included as a match or cost-share of another federal program,** unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes require the grantee to contribute a certain amount of non-federal resources to be eligible for the federal program.
- ✓ **The net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges, such as credits. To the extent that such credits accruing to or received by the District relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 CFR § 200.406.

Treatment of miles, points, or awards accrued for travel: Any miles, points, credits, or awards accrued or earned for employee travel using a *district-issued* credit card (where the credit card bill is paid directly by the District) are the property of the District and will be used for employees travelling on behalf of the District to reduce the overall cost to the District. Any such miles, points, credits, or awards accrued will not be used for personal travel.

2 CFR Part 200's cost guidelines must be considered when federal grant funds are expended. Federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower or more restrictive than the federal rules. In this case, the stricter State and/or District policies must be followed.

Requesting Prior Written Approval

Some costs discussed in the following sections and in the instructions to completing the grant application require *prior written approval* from the awarding agency. For TEA grants, prior written approval must be requested in accordance with TEA's process. The District must submit the request in writing to the TEA Chief Grants Administrator. The Chief Grants Administrator may request additional information, as applicable, and may meet or consult with applicable TEA staff prior to responding to the District in writing.

In addition, for certain costs that it may be difficult to determine reasonableness or allocability, the District may seek *prior written approval* for "special or unusual costs" not identified in the regulations in advance of the incurrence of such costs. This may prevent future disallowance or dispute based on "unreasonableness" or "non-allocability." Prior written approval should include the timeframe or scope of the agreement. 2 CFR § 200.407

Travel

Travel costs are the expenses for transportation, lodging, subsistence (i.e., meals), and related items incurred by employees who are in travel status on official business of the District.

TEA's policy for reimbursing travel is more restrictive than the federal cost principles allow. In an effort to keep travel costs reasonable, TEA restricts reimbursement for travel paid from federal and state grants to rates that are specified in the State of Texas *General Appropriations Bill, Article IX, General Provisions, Travel Regulations*, in effect for the particular grant period. TEA regularly publishes information and guidance about allowable travel costs and rates on the [Administering a Grant](#) page (scroll down under *Handbooks and Other Guidance*).

The federal cost principles allow for reimbursement for meals on a *per diem* basis, whether or not the employee actually spends the entire per diem. TEA, however, in following the travel restrictions specified in the Appropriations Bill for state employees, allows for reimbursement of meals at *actual costs*, not to exceed the federal rate for the locale, or local policy, *whichever is less*. Travel *allowances* (where the employee is reimbursed the per diem rather than actual costs whether or not the employee actually spends all of the maximum allowable per diem) are not allowable charges to state and federal grants in Texas. The State of Texas defines reimbursement of the difference between the maximum per diem and the actual amount spent on meals as a "gift of public funds", which is unallowable per the Texas Constitution. Therefore, the District ensures that its travel policy and reimbursement practices reflect this requirement.

Additionally, if local District policy provides for reimbursement for travel expenses at an amount that exceeds the rates allowed by TEA, the District pays the difference from state or local funds. District policy does provide for reimbursement of travel expenses at a higher rate as specified in the District's written travel policies.

In general, reimbursement from state or federal grants for employees on travel is limited to the following:

- the *actual* cost of meals incurred by the employee per day, not to exceed the maximum allowable federal per diem rate. WISD District policy states that reimbursement for meals will not exceed a maximum of \$45.00 per day.
- the *actual* cost of lodging, not to exceed the current federal rate in the locale to which the employee is travelling
- the actual cost of coach airfare
- actual mileage in a personal vehicle
- the cost of a rental car and gasoline

Applying Meal Funds to Lodging Reimbursement: Per guidance from TEA related to travel, for both in-state and out-of-state travel, the traveler may apply funds available for meal reimbursement (i.e., up to the rate specified in the Federal Rate Schedule) toward lodging. For example, if the traveler chooses to stay in a hotel that costs \$10 more per night than the allowable maximum for lodging, the traveler may apply \$10 of the maximum available for meal reimbursement per day toward the lodging rate. If the traveler chooses to apply meal reimbursement to lodging, the maximum meal reimbursement rate per day is reduced by the same amount (applying \$10 of the meal reimbursement to lodging would reduce the meal reimbursement by \$10 per day). Note: All lodging costs must still be *reasonable and necessary*.

NOTE: The opposite case does not apply; that is, a traveler may *not* reduce the amount spent on lodging and increase the amount spent on meals. Under no circumstances may a traveler be

reimbursed from grant funds for meals at a rate that exceeds the rate given on the Federal Rate Schedule.

Temporary Dependent Care Costs: The District **does not** reimburse employees for temporary dependent care costs.

Fees & Travel Reimbursement Form

Employees who plan to travel must complete a *Fees & Travel Reimbursement Form* prior to travel, detailing the dates of the proposed travel, purpose of the travel, how it will benefit the grant program, and *estimated* travel expenses before a Purchase Order is done. The *Fees & Travel Reimbursement Form* must be approved by the employee's supervisor. The supervisor will verify that the travel by the particular *individual* is necessary to accomplish the objectives of the grant program. The Program Coordinator/Director and Federal Grants Coordinator will verify that costs are reasonable and consistent with the District's travel policies. The Program Coordinator/Director will also ensure that sufficient funds are budgeted and available for travel in the appropriate grant program prior to the employee incurring any travel expenditures.

Travel costs must be properly documented to be reimbursable by the District. The employee must document travel costs with an updated *Fees & Travel Reimbursement Form* that is completed *after* the travel has occurred. The *Fees & Travel Reimbursement Form* must include the following at a minimum:

- Name of the individual claiming travel reimbursement
- Destination and purpose of the trip, including how it was necessary for this particular individual to travel on this particular trip in order to accomplish the objectives of the grant program
- Dates and times of travel
- Actual mileage (not to exceed reimbursement at the maximum allowable rate. District maximum allowable rate is \$0.58 per mile). Travelers are required to calculate mileage by:
 - Electronic mapping source (such as that on www.Mapquest.com or any other online mapping service). The traveler must print out the driving directions provided by the site and attach them to the *Travel Reimbursement Form*.

Travelers are required to select the shortest and most economical route but may justify the selection of another route if it was chosen for safety reasons and specific justification of the selection is given.

- *Actual amount* expended on lodging per day, with a receipt attached (may not exceed the federal rate for the locale)

- *Actual amount* expended on meals per day (must not exceed \$45/day; tips and gratuities are not reimbursable). Receipts for meals are required per local District policy.
- Actual amount of airfare (receipt must be attached; a printed copy of an online receipt is acceptable)
- Actual amount expended on public transportation, such as taxis and shuttles (receipt is required per local District policy)
- Actual amount expended on a rental car, with receipt attached and justification for why a rental car was necessary and how it was more cost effective than alternate transportation; receipts for any gasoline purchased for the rental car must be attached (*mileage* is not reimbursed for a rental car – only the *actual cost for gasoline* is reimbursed)
- Actual cost of gasoline for a rental car (receipts must be attached)
- Actual cost of self-parking ONLY (receipt is required per local District policy)
- Actual amount expended on incidentals, such as hotel taxes, copying of materials, and other costs associated with the travel (receipts must be attached)
- No cash advance is paid to the employee prior to the travel
- Total amount to be reimbursed to the employee
- The signature and date of the employee
- The signature and date of the supervisor or other manager

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

REPORTING EXPENDITURES

TEA Grants

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

TEA requires that districts and other grantees use a standard format for reporting expenditures for grants funded through TEA. Reports are submitted electronically through the automated Expenditure Reporting (ER) system by class/object code. The *Program Guidelines* for each RFA

published by TEA and/or the *Critical Events* calendar provided on the TEA Grant Opportunities page for a specific program identify the required expenditure reporting dates. However, even though dates for submitting interim expenditure reports may not be specified, the District will submit expenditure reports more frequently, such as monthly, to indicate that grant activities and expenditures are occurring as planned and there are no major delays in the project.

Final expenditure reports are generally due 30 days after the ending date of the grant. If the grant program has a cost share or matching funds requirement, the District must also report the total cost share or matching funds in ER.

Each District employee who reports and/or certifies expenditures in ER is required to have a TEASE (TEA Secure Environment) or TEAL (TEA Login) username and password to access ER. The District reports cumulative expenditures to date in ER, and the system automatically calculates the amount already paid to the District and the amount owed and generates a payment to the District.

When filing interim reports, the District will only report actual expenditures. In addition, the District will comply with the cash management procedures described in *II. Financial Management System, H. Federal Cash Management Policy/Procedures* of this manual.

The Federal Grants Coordinator in the District's Business Office submits the reports in ER. Each report is certified by the Federal Grants Coordinator, an authorized official who attests that expenditures are true and correct. Effective July 1, 2015, the fiscal reports requesting payment will include a certification signed/certified by an official who is authorized to legally bind the District. 2 CFR § 200.415. The certification reads as follows:

"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, or false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

See *II. Financial Management System, H. Federal Cash Management Policy/Procedures* in this manual for more information on requesting grant payments and the "three-day rule," as well as the calculation of interest earned on funds not paid out upon receipt.

The ER system automatically rejects expenditure reports if:

- The District is claiming expenditures in a class/object code not budgeted in the application.
- The total amount reported exceeds the total amount awarded.

TEA (or other agency administering the grant on behalf of TEA) reserves the right to require supporting documentation (such as an accounting ledger) that lists the individual expenditures by object code, as well as invoices, receipts, travel vouchers, and other expenditure documents for expenditures at any time during or after the grant period for as long as the records are retained according to requirements for record retention. The District will be required to reimburse all expenditures that are unsupported by appropriate documentation or found to be unallowable under the grant. Depending upon the severity of noncompliance with allowable cost principles, additional sanctions may be imposed, up to and including termination of the grant and refund of all unallowable costs.

In addition, failure to submit the expenditure reports according to the required reporting dates could cause the grantee to be identified as high risk and could result in additional sanctions. (See *Part VIII. Monitoring, B. TEA Monitoring, Identification as a High-Risk Grantee* in this manual.)

Refunds Due to TEA

If the final expenditure report indicates that a refund is due to TEA, within 30 days of notification that a refund is due, the District will submit a refund check to the following address:

Texas Education Agency—MSC
P.O. Box 13717
Austin TX 78711-3717

The District will write the name of the grant program and the NOGA ID number on the refund check and note the reason for the refund (e.g., due to an internal audit or an annual audit).

Failure to comply with the requirements for submitting a refund within 30 days will result in an enforcement action by TEA to withhold future payments. 2 CFR § 200.338

Grants from Other Awarding Agencies

The District will submit expenditure reports to other awarding agencies in the time and manner requested by the agency. The District will comply with the cash management procedures described in the following section.

Generally, grantees receiving state and federal grants from TEA receive payment from TEA by reporting cumulative expenditures (by class/object code) and requesting payment in TEA's

electronic Expenditure Reporting (ER) system. Specific expenditure reporting requirements are provided in TEA's General and Fiscal Guidelines that accompany each *Request for Application* (RFA) from TEA. These guidelines are updated regularly and must be consulted on a regular basis.

Payments through ER are deposited into the District's depository bank by the state comptroller's office within six to seven business days of the payment request (provided TEA receives any supporting documentation requested in a timely manner and there are no other complications with the automated system).

Two methods of payment are provided in federal regulations: *advance* and *reimbursement*. The District uses the reimbursement method for requesting grant payments from TEA and other awarding agencies.

Reimbursement Method

Under the reimbursement method, all reimbursements are based on actual disbursements (i.e., payments already made), not on obligations.

The Federal Grants Coordinator will request reimbursement for actual expenditures incurred under the federal grants, at least quarterly, or as specified by TEA or other awarding agency through TEA's ER System (described above) or through other awarding agency's system, such as the Department of Education's G5 system, for direct grants. When using this method, the District will only request *reimbursement* for funds actually already paid out.

Reimbursements of *actual expenditures* do not require interest calculations as detailed in the *Advance Method* section.

Noncompliance with Cash Management Requirements

Pursuant to the provisions of 2 CFR § 200.338, grantees that fail to comply with cash management requirements, including the repayment of interest earned, may be subject to the following special conditions or enforcement actions:

- Identification as a high-risk grantee, pursuant to the provisions of 2 CFR § 3474.10 and 2 CFR § 200.207, which may involve the imposition of special conditions and being placed on reimbursement basis only (District would not be able to draw down its own funds in the ER system without first submitting supporting documentation for expenditures)
- Temporarily withholding cash payments pending correction of the deficiency
- Disallowing all or part of a cost not in compliance
- Suspension or termination of the award
- Withholding further awards for future grants from TEA

- Debarment or suspension from receiving any future federal funds from any entity
- Other remedies that may be legally available

INTERNAL CONTROLS

Effective control and accountability must be established and maintained for all funds, real property (i.e., land and buildings), personal property, and other assets. The District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

Internal controls are tools (i.e., policies, procedures, best practices, and activities) to help program and financial managers achieve results and safeguard the integrity of their program. The District's internal controls are in compliance with guidance in the *Standards for Internal Control in the Federal Government* (the Green Book) issued by the Comptroller General of the United States and the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), and are designed to provide *effective and efficient operations* based on demonstration of the following principles:

- A commitment to integrity and ethical values
- Independent oversight over the development and performance of internal controls
- Clearly defined organizational structure, clear reporting lines, and appropriate authorities
- A commitment to attract, develop, and retain competent individuals, and
- Maintaining a level of competence that allows personnel to accomplish their assigned duties and holding individuals accountable

In accordance with 2 CFR § 200.61, "internal controls" means a process implemented by the District to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (a) Effectiveness and efficiency of operations
- (b) Reliability of reporting for internal and external use, and
- (c) Compliance with applicable laws and regulations

"Internal control over compliance requirements for federal awards" means a process implemented by the District designed to provide reasonable assurance regarding the achievement of the following objectives for federal awards:

- Transactions are properly recorded and accounted for in order to
 - Permit the preparation of reliable financial statements and federal reports.
 - Maintain accountability over assets.

- Demonstrate compliance with statutes, regulations, and the terms and conditions of the award.

RESPONSIBILITY FOR PURCHASING USING FEDERAL FUNDS

The Assistant Superintendent of Business and Finance in the Business Office is responsible for overseeing all procurements of the District. This includes development and revision of the policies and procedures related to the purchasing function, training staff in how to use and implement the policies and procedures, and monitoring for employee compliance with policies and procedures. It also includes reporting any potential or realized conflicts of interest to TEA and implementing the appropriate sanctions or disciplinary actions for employees who fail to comply with the policies and procedures.

All departments within the District have the authority to initiate purchases; the District does not have a centralized purchasing department. The Assistant Superintendent of Business and Finance ultimately approves all purchases by signing all Purchase Orders. Authority has been delegated to the Accounting Supervisor to review and approve all Requisitions prior to updating them to Purchase Orders. Approved purchase orders are sent to the originating campus/department electronically for order placement. Final determination on any proposed purchase where budgetary or other conditions may result in denial is made by the Assistant Superintendent of Business and Finance. For purchases with federal funds, the Program Coordinator/Director and Federal Grants Coordinator both review all proposed purchase orders related to the federal program for which he or she is responsible, followed by final approval by the Assistant Superintendent of Business and Finance.

In some situations, the federal requirements pertaining to purchasing methods are more restrictive than state of Texas requirements. In other situations, the state requirements are more restrictive than the federal requirements. Therefore, when determining the method that must be used in a particular purchasing situation, the more restrictive method or requirement must be used in each case. Unless otherwise more restrictive in federal law for procurement with federal funds, the District complies with the purchasing methods prescribed in TEA's FASRG and in state law for all purchases regardless of the funding source (i.e., state, local, or federal). Refer to Board Purchasing Policy and Texas Education Code 44.031 for local and state mandated purchasing procedures.

Allowable Professional Service Costs

Professional and consultant services are allowable to be purchased with federal funds when reasonable and when the District considers the following factors:

- The nature and scope of the service rendered in relation to the service required;
- The necessity of contracting for the service, considering the District's capability in the particular area;

- The past pattern of such costs, particularly in the years prior to federal awards;
- The impact of federal awards on the District's business (i.e., what new problems have arisen);
- Whether the proportion of federal work to the District's total business is such as to influence the District in favor of incurring the cost, particularly where the services rendered are not of a continuing nature and have little relationship to work under federal awards;
- Whether the service can be performed more economically by direct employment rather than contracting;
- The qualifications of the individual or concern rendering the service and the customary fees charged, especially on non-federally funded activities; and
- The adequacy of the contractual agreement for the service (e.g., description of the service, estimate of time required, rate of compensation, and termination provisions).

Purchasing Goods or Services with Federal Funds

In accordance with 2 CFR Part 200, Subpart E, Cost Principles, all purchases made with federal funds, regardless of the method of purchase, must be determined to be:

- *reasonable* in cost (comparable to current fair market value)
- *necessary* to carry out the objectives of the federal program
- *allowable* under the federal cost principles and the terms and conditions of the award
- *allocable* (chargeable or assignable) to the grant program based on the relative benefits received

Prior to each purchase and for each proposed purchase, on each purchase order, purchase requisition, contract, invoice, receipt, travel voucher, or other documentation for obligations, encumbrances, or expenditures, the District documents these criteria are met in the following manner regardless of the purchase method used:

The Accounting Supervisor in the Business Office verifies the proposed purchase is *reasonable in cost* (i.e., comparable to current fair market value) by requesting additional quotes if purchase is \geq \$3,000.00. For small purchases, reasonable is determined by the requesting department.

The Program Coordinator/Director assigned to the grant verifies the proposed purchase is necessary to accomplish the objectives of the grant program in that the expenditure is vital or required for the grant program to be successful by applying **supplement/supplant** identifiers described in this document.

Five Methods for Procuring with Federal Funds

2 CFR § 200.320 provides for five methods that must be used when making purchases with federal funds. In some cases, these *federal* methods are less restrictive than *state* requirements; in other cases, the *state* requirements are more restrictive than these *federal* methods. Additionally, if *local* requirements are more restrictive than either state or federal, then local requirements must be followed. In all cases, the more restrictive requirements or methods must be followed when making purchases with federal funds.

The type of purchase method and procedures required depends on the cost (and type, in some cases) of the item(s) or services being purchased.

- Micro-purchase
- Small purchase procedures
- Sealed bids
- Competitive proposals
- Noncompetitive proposals (sole source)

Refer to WISD Board Policy CH (LOCAL) for procedures related to purchasing.

Micro-Purchases (Purchases up to \$10,000)

Federal methods provide for procurement by *micro-purchase*. *Micro-purchase* is defined in 2 CFR § 200.320(a) as a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$10,000. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost.

In accordance with federal requirements, micro-purchases may be awarded without soliciting competitive quotations *if the District considers the price to be reasonable*. Also, when using federal funds, to the extent practicable, the District must distribute micro-purchases equitably among qualified suppliers. The District utilizes the micro-purchases method for acquiring supplies or services that do not exceed \$10,000 if the price is reasonable. The Program Coordinator/Director responsible for the federal award determines if the price is reasonable.

Waxahachie ISD does not participate in Micro-Purchases.

Small Purchase Procedures (Purchases between \$3,001 and \$49,999 in the Aggregate)

The *federal* threshold for *small purchase procedures* is \$250,000. 2 CFR § 200.320(b). However, with some exceptions noted in TEC § 44.031, the *state* threshold for all school district contracts

that do not require competitive bidding is less than \$50,000 in the aggregate. Therefore, the more restrictive *state* threshold of less than \$50,000 must be followed.

Small purchase procedures (as defined in 2 CFR § 200.320[b]) may be used in those relatively simple and informal procurement methods for securing nonprofessional services, supplies, or other property that do not cost more than \$50,000.

For purchases funded from *state or local funds*, to obtain the most competitive price, a district, *may* at its option, obtain price quotes for items costing less than \$50,000. Per *Module 3*, the district's purchasing procedures should clearly define the lower figure for which quotes are required and obtain and retain written verification of the prices quoted. Unlike the mandatory competitive procurement described for purchases over \$50,000, if an item to be paid from *state or local funds* costs less than \$50,000, a district may utilize price quotations to stimulate competition and to attempt to receive the most favorable pricing.

However, if using *federal funds* to purchase goods or services, *price or rate quotations must be obtained* from an adequate number of qualified sources for all purchases between \$3,001 and \$49,999. Such price or rate quotations must be documented in writing, and the District must demonstrate that price or rate quotations were obtained from an adequate number of qualified sources.

Waxahachie ISD has chosen that all purchases from \$0.01 to \$150,000 shall follow the federal small purchase guidelines.

The District does participate in the following Purchasing Cooperative programs. The Business Office will also have the list of purchasing cooperatives as well as current bids/RFPs.

- EPCNT
- PACE
- REGION 18
- REGION 19
- TASB BUY BOARD
- TCPN
- TIPS / TAPS
- TPASS

US COMMUNITIES / OMNIA

Purchases \$50,000 or More in the Aggregate

According to Texas law, one of the following competitive methods must be used for purchases of \$50,000 or more in the aggregate:

- (1) competitive bidding

- (2) competitive sealed proposals
- (3) request for proposals, for services other than construction services
- (4) inter-local contracts
- (5) design-build contracts
- (6) contract to construct, rehabilitate, alter, or repair facilities that involve using a construction manager
- (7) a job order contract for the minor construction, repair, rehabilitation, or alteration of a facility
- (8) reverse auction procedure as defined by Section 2155.062(d), Government Code; or
- (9) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

Each of these competitive methods is described more thoroughly in *Module 3* of FASRG.

In addition, *one of the three following methods must be used*, depending on the circumstance described below, when purchasing with *federal funds*: sealed bids (formal advertising); competitive proposals; or noncompetitive proposals (sole source).

Sealed Bids (Formal Advertising)

Bids are publicly solicited and a *firm fixed-price contract* (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids. The invitation for bids must be publically advertised.
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.

- All bids will be opened at the time and place prescribed in the invitation for bids. The bids must be opened publicly.
- A firm fixed-price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Competitive Proposals

A competitive proposal is normally used with more than one source submitting an offer, and either a *fixed price* or a *cost-reimbursement* type contract is awarded. (A *cost reimbursement contract* reimburses the contractor for actual costs incurred to carry out the contract.) Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
- Proposals must be solicited from an adequate number of qualified sources.
- The District must have a written method for conducting technical evaluations of the proposals received and for selecting recipients.
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

When using federal funds, the District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

The Texas Education Code requires (Section 44.031) that all school district contracts, except contracts for the purchase of produce and vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made one of these methods: competitive bidding, competitive sealed proposals, a request for proposal for services other than construction services, and inter-local contract, a design/build contract, a contract to construct, rehabilitate

alter, or repair facilities that involves a construction manager, a job order contract for minor construction and repair, the reverse auction procedure as defined by Section 2155.062 or the formation of a political subdivision corporation under section 304.001. The District adheres to these requirements for categories of merchandise and services valued at \$25,000 or more in aggregate for each 12-month period.

Request for sealed proposals are solicited throughout the year for the following categories:

<u>Month</u>	<u>Bid Category</u>	<u>Term</u>
September	Maintenance Related Supplies and Equipment	1 year
September	Maintenance Related Contracted Service	1 year
January	Transportation Related Supplies and Equipment	1 year
January	Transportation Related Contracted Service	1 year
April	Athletic Supplies, Equipment & Services	1 year
April	Auto Parts and Supplies	1 year
April	Welding Supplies & Equipment	1 year
April	School/Office/General Supplies, Equipment & Services	1 year
April	Library Supplies, Books, Equipment & Services	1 year
April	Nurses Supplies and Equipment	1 year
April	School Photography	1 year
April	Printing	1 year
May	Property & Casualty Insurance (if not a cooperative)	Multi-year
May	Worker's Compensation (if not a cooperative)	Multi-year
May	Student Insurance	Multi-year
May	Pizza Products	2 year
June	Depository Contract	2 year, with Option to renew

The Bid/Proposal process begins for each category by preparing the bid/proposal packets which include: Specification sheets, Request for Proposal Form, Conflict of Interest Form, Felony Conviction Form and any other documentation specific to the particular bid/proposal being solicited. These packets are posted on the District's Finance Website for vendors to download and print. The Business Office also mails out Bid Notification Cards to vendors per category. Throughout the year any teacher and/or staff member may fill out a Vendor Request Form and

submit to the Business Office so that the vendor listed on this form will be notified by mail/email of upcoming bids/proposals specific to their type of business. A newspaper advertisement is published in the local newspaper once a week for at least two weeks before the deadline for receiving bids, proposals or responses to a request for qualifications. Notice of the time and place where the bids/proposals will be received and opened is stated in the bid documents and is also posted in the newspaper advertisement.

The deadline date for each bid/proposal is set at a minimum of two weeks after the last newspaper advertisement. Bids/proposals are required to be submitted in a sealed envelope to the WISD Central Business Office by the published date for each category. As bids and proposals are received in the WISD Business Office they are stamped and dated. At the time of the bid/proposal opening, each person present is required to sign in and a minimum of two Business Office employees are required to attend and document the proposals received. Each bid/proposal is opened and read aloud and recorded on a bid tabulation sheet.

Once opened and recorded, bids/proposals are reviewed to ensure that they include all the required documentation and that signatures are in place on these documents. A bid/proposal not meeting the specification or with missing paperwork will not be accepted. Bids and/or proposals received after the time of the opening will not be accepted. They will be logged in as late items received.

The respondents are compiled into a list for each category and submitted to the Board of Trustees for approval in order to create an Approved Vendor List for each bid/proposal category. As stated in the specification of the Request for Proposal, these categories are to include multiple vendors and the following criteria is used when considering selection of a vendor which has been approved:

- The purchase price
- The reputation of the vendor and the vendor's good or services
- The quality of the vendor's goods or services
- The extent to which the goods or services meet the district's needs
- The vendor's past relationship with the district
- The impact on the ability of the district to comply with laws and rules relating to historically underutilized businesses
- The total long-term cost to the district to acquire the vendor's goods or services
- Any other relevant factor specifically listed in the request for bids or proposals.

Campuses and departments are required to obtain pricing for comparison from three or more of the approved vendors and for evaluating the above criteria in order to select the best pricing and quality for the district.

PROPERTY MANAGEMENT SYSTEMS

A. Property Classifications

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000. 2 CFR § 200.33. The District's capitalization level is \$5,000.00.

Supplies means all tangible personal property other than those described in §200.33 Equipment. A *computing device* is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 CFR § 200.94.

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 CFR § 200.20.

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

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 CFR § 200.12.

B. Inventory Procedure

The department or campus secretary inspects all purchase order items to ensure good condition upon receipt and to match the delivery items with the purchase order.

The District categorizes goods into three different classifications: capital equipment (fixed assets), inventory and consumable type supplies.

Capital equipment (fixed assets) is used for items with a unit value over \$5,000.00, are tracked and recorded in an Excel spreadsheet by the Textbook and Fixed Assets Coordinator and are used for financial statement reporting.

Inventory is for items such as TV's, laptops, tablets, iPads, digital cameras, camcorders and other items that may have a personal use and are coded to a 6395/6399 object code. Inventory is also tracked and recorded in an Excel spreadsheet by the Textbook and Fixed Assets Coordinator.

Capital equipment (fixed assets) and Inventory tags are either sent to the department to have them tag the item or affixed by the Textbook and Fixed Assets Coordinator. If given to the department to tag, the department will provide the location of the item, the serial number, model number, what employee is responsible for the item and description of the item.

The Technology Department tags technology items prior to delivery to departments or campuses. The tracking of tagged property is implemented by the Textbook and Fixed Assets Coordinator or the Technology Department. The Technology Department is responsible for configuring and installing equipment such as computing devices including highly desirable devices such as laptops, smart phones and tablets.

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.

A Fixed Assets/Inventory Items Transfer Form should be used to transfer equipment or to discard equipment that is no longer usable to the district. The loss or theft of inventory and fixed asset items should be reported immediately to the Textbook and Fixed Assets Coordinator and the Business Office.

C. Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained by the Textbook and Fixed Assets Coordinator in electronic format.

- Serial number or other identification number
- Source of funding for the property
- Who holds title*
- Acquisition date and cost of the property
- Percentage of federal participation in the project costs for the federal award under which the property was acquired
- Location, use, and condition of the property, and
- Any ultimate disposition data including the date of disposal and sale price of the property.

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

- the District uses the equipment for the authorized purposes of the project until funding for the project ceases, or until the property is no longer needed for the purposes of the project

- the District does not encumber the property without approval of TEA or other awarding agency, and
- the District uses and disposes of the property in accordance with federal rules.

For any capital assets/inventory to be disposed of, the department responsible for the item must submit the tag along with an explanation of why the item is being disposed of and how it is to be disposed of along with their signature. Upon receipt of this documentation, the Textbook and Fixed Assets Coordinator will mark the item as being disposed of (with a disposal date) in the Excel spreadsheet. See CHE Local of the Administrative Regulations Manual for procedures on assets management.

D. Physical Inventory

A physical inventory of the property is taken and the results are reconciled with the property records at least every two years by the department assigned to the federal program. That department maintains all records.

E. Equipment Insurance and Maintenance of Equipment

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

In accordance with 2 CFR § 200.313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition. The department that utilizes the property is responsible for the maintenance of the item. If the item is a monitor, CPU/laptop, printer, etc. the Technology department receives a work order from the department detailing the issues of the property. The technology department will make every attempt to repair the item before contacting an outside vendor. Any specialized equipment will require a specialized repair service from an outside vendor. In this case, the purchase order requisitioning procedure occurs.

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. Any loss, damage, or theft is investigated in accordance with the following procedures. 2 CFR § 200.313(d)(3)

Equipment insurance is maintained by Property Casualty Insurance and is updated each year. Each department/campus is responsible for ensuring that property is maintained and in good condition. Restrictions are placed on the use of equipment and/or computing devices by

management as a whole and by each Program Coordinator/Director. All computing devices are tagged with a label stating "Property of Waxahachie ISD". If the equipment is lost or suspected to be stolen, it should be immediately reported to the Business Office so that an investigation may be started and appropriate actions taken.

F. Use of Equipment

Equipment will be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award. The District will not encumber the property without prior approval of TEA and the federal awarding agency.

When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible. However, the original purchase of any equipment to be used in other programs will be properly allocated (i.e., prorated) among the applicable funding sources.

G. Disposal of Equipment and Supplies

Equipment

In accordance with 2 CFR §200.313(e), when it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Program Coordinator/Director will contact the TEA Chief Grants Administrator or other awarding agency for disposition instructions.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition.

- An item that has a current FMV of **\$5,000 or less**, may be retained, sold, or otherwise disposed of with no further obligation to TEA or other federal awarding agency. However, TEA must still approve disposition in accordance with specified procedures.
- If an item has a current FMV of **more than \$5,000**, TEA or other federal awarding agency is entitled to the federal share of the current market value or sales proceeds. Pursuant to the provisions in 2 CFR § 200.313(d)(5), the District uses procedures to ensure the highest possible return. TEA must approve the disposition.

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

Disposition of equipment will be properly recorded in the fixed asset inventory. Refer to *C. Inventory Records*.

Additionally, TEA's *General Provisions and Assurances* for all grants (state and federal) administered by TEA contain the following provision:

V. Capital Outlay: If the Contractor purchases capital outlay (furniture and/or equipment) to accomplish the objective(s) of the project, title will remain with the Contractor for the period of the Contract. The Agency reserves the right to transfer capital outlay items for Contract noncompliance during the Contract period or as needed after the ending date of the Contract. This provision applies to any and all furniture and/or equipment regardless of unit price and how the item is classified in the Contractor's accounting record.

Refer to WISD Board Policy CI (LOCAL) for disposal procedures.

All supplies and equipment which are deemed to be surplus (not of any use to the district), will be recommended to the School board for sale via a Surplus Sale.

Surplus sales will be scheduled as deemed necessary.

Surplus sales shall be advertised in the local newspaper. Items will be sold via marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Neither district supplies, nor equipment, shall be sold or conveyed other than via a surplus sale, unless authorized by the Superintendent or School Board.

WRITTEN COMPENSATION POLICIES

WISD Board of Education Policy, section D, serves as compliant written compensation policies.

DEA:	Compensation and Benefits – Wage and Hour Laws
DEAA:	Compensation Plan – Incentives and Stipends
DEB:	Compensation and Benefits – Fringe Benefits
DEC:	Compensation and Benefits – Leaves and Absences
DECA:	Leaves and Absences – Family and Medical Leave
DECB:	Leaves and Absences – Military Leave
DEE:	Compensation and Benefits – Expense Reimbursement

Allowable Compensation

Compensation for employees paid from federal funds will be in accordance with the established written policy for compensation for all employees, and the written policy will be consistently applied among all employees, whether paid from state, local, or federal funds. Compensation includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits.

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

1. Is reasonable for the services rendered and conforms to the established written policy of the District consistently applied to both federal and non-federal activities;
2. Follows an appointment made in accordance with the District's rules or written policies and meets the requirements of federal statute; and
3. Is determined and supported by documentation that meets the federal *Standards for Documentation of Personnel Expenses*.

Reasonable Compensation

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

Professional Activities Outside the District

Unless an arrangement is specifically authorized by TEA or other awarding agency, the District must follow its written policies and practices concerning the permissible extent District employees may provide professional services outside the District for non-District compensation. If a policy does not exist or does not adequately define the permissible extent of consulting or other non-District activities undertaken by an employee for extra outside pay, the federal government may require that the effort of professional staff working on federal awards be allocated between:

1. District activities and
2. Non-district professional activities.

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

Therefore, the District's policy which governs employees obtaining payment for performing professional services outside the District is incorporated into the District's written employee compensation policy. Any employee wishing to perform professional services outside the District and receive payment for such services by another entity must complete, sign and submit the *Conflict of Interest* form prior to agreeing to perform professional services outside the District. The purpose of the *Conflict of Interest* form is to disclose the nature of the professional services to be performed outside the district to ensure a conflict of interest does not exist for the District. The completed, signed form will be submitted to Superintendent for review and determination of whether a potential conflict of interest exists.

WISD Board Policy DBD Legal, Local and Exhibit address Conflict of Interest guidelines and reference www.ethics.state.tx.us links to proper documents.

An employee shall disclose in writing to his or her immediate supervisor any outside employment that in any way creates a potential conflict of interest with the proper discharge of assigned duties and responsibilities or with the best interest of the District.

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

1. Compensation for certain employees of cost-reimbursement contracts covered under 10 USC 2324(e)(1)(P); 41 USC 1127; and 41 USC 4304(a)(16);

2. Changes in compensation resulting in a substantial increase in the District's employees' level of compensation; and
3. Incentive compensation based on cost reduction, efficient performance, suggestion awards, safety awards, etc.

Where practical, the District also adheres to the *Suggested Areas for Consideration of Internal Control Structure* for areas of employee compensation that could require internal control procedures. TEA's *Module 1 – FAR, 1.5.4.7 of FASRG*

Job Descriptions

Each employee must have a current job description on file. The immediate supervisor or manager is responsible for developing a complete and accurate job description for each employee under his or her supervision. The job description must describe the employee's job responsibilities as well as delineate all programs or cost objectives under which the employee works.

Job descriptions must be updated as new assignments are made. The supervisor must review the job description with the employee upon hiring and as the job description is updated. If an employee is paid in whole or in part with federal funds the percentage of federal funds used to pay the salary is included on the job description and is updated as necessary. The employee must sign and date that he or she has read and understands the job description and the programs under which he or she is working. Job descriptions are reviewed each year and the signed job description is maintained in the Program Coordinator/Director's office as well as an electronic copy sent to the Federal Grants Coordinator.

The job description must be immediately available upon request by an auditor or monitor.

A. Documentation of Personnel Expenses

Standards for Documentation of Personnel Expenses

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with 2 CFR § 200.430, these records must:

- Be supported by a system of *internal controls* which provides reasonable assurance that the charges are accurate, allowable, and properly allocated
- Be incorporated into official records
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities

- Encompass both federally assisted and all other activities compensated by the District on an integrated basis
- Comply with the established accounting policies and practices of the District, and
- Support the distribution of the employee's salary or wages among specific activities or costs objectives if the employee works on:
 - More than one federal award
 - A federal award and a non-federal award
 - An indirect cost activity and a direct cost activity
 - Two or more indirect activities which are allocated using different allocation bases, or
 - An unallowable activity and a direct or indirect cost activity.

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spend on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required match or cost share for a federal program.

These documents, known as time-and-effort records, are maintained in order to charge personnel costs to federal grants. In addition, current and up-to-date job descriptions for each employee are maintained.

Time and Effort Procedures

All District employees who are paid in whole or in part with federal funds will be required to maintain documentation in accordance with the following requirements.

All charges to payroll for personnel who work on one or more federal programs or cost objectives must be based on one of the following, depending on the circumstances:

- **Semi-annual certification** (for employees who work 100% of the time on a single program and/or cost objective [except for programs covered under Ed-Flex, as long as Texas remains an Ed-Flex state], in which case a signed and dated job description must be in the employee's personnel file; also see exception for schoolwide programs below)
- **Time-and-effort records** (for employees working on more than one program and/or more than one cost objective)

Time-and-effort records must be maintained contemporaneously and must contain the following three components:

- the activity (a brief description of what the employee did)

- time frame (the amount of time it took the employee to do it, and
- funding source/program or other cost objective (the funding source/program/cost objective if will be charged to.

Time-and-effort records must also:

- Be executed after or as the work is completed, and not before
- Account for the total activities of the employee (100% of their time), including employees working part-time schedules or overtime
- Specify the reporting period
- Be signed and dated by the employee

Substitute system –WISD uses the Semi-annual certification and time and effort monthly Periodic Activity Report (PAR) as noted above.

Additional summary information pertaining to each of these is provided below. Refer to the section “Compensation for personal services” in 2 CFR § 200.430 for more detailed information pertaining to charges to payroll.

Semi-Annual Certification

Semi-annual certification applies to employees who do one of the following:

- Work 100% of their time on a single grant program and/or single *cost objective*
- Work 100% of their time in administering programs that are part of *consolidated administrative funds* (such as a Federal Programs Director who administers only these programs)
- Work 100% of their time under a *single cost objective* funded from eligible multiple funding sources. A Title I, Part A, school wide program is a single cost objective. Refer to TEA’s page on School wide Programs for further guidance.

*“Cost objective” means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the District, a particular service or product, a federal award, or an indirect cost activity.

These employees are not required to maintain time-and-effort records. However, each employee must certify in writing, at least semi-annually, that he/she worked solely on the program or single

cost objective for the period covered by the certification. The certification must be signed by the employee or by the supervisor having first-hand knowledge of the work performed and should reference the employee's signed and dated job description maintained in their personnel file. Charges to the grant must be supported by these semi-annual certifications. The semi-annual certifications are maintained by the Payroll Department of the District.

Job Descriptions: These employees are also required to maintain on file a signed and dated job description which clearly shows that the employee is assigned 100% to the program or single cost objective. The job description must be updated annually or when a function or activity is added to or deleted from an existing job description, must clearly identify the function and activities performed by the employee for the applicable fund source(s) or cost objective, and must be maintained in the employee's personnel file in the department as well as an electronic copy sent to the Federal Grants Coordinator.

The semi-annual certification must

- be executed after the work has been completed, and not before
- state that the employee worked solely (i.e., 100% of the time) on activities related to one particular grant program or single cost objective
- identify the grant program or cost objective
- specify the 6-month reporting period
- be signed and dated by the employee or a supervisor with first-hand knowledge of the work performed

Charges to the grant must be supported by these semi-annual certifications. All certifications must be retained for audit and monitoring purposes. It is recommended that the certifications be retained in in the department as well as an electronic copy sent to the Federal Grants Coordinator to facilitate an audit.

Other examples:

Because all funds consolidated on a Title I school wide campus benefit only that campus and no other cost objective, a Title I school wide program is a single cost objective. However, depending on the funding sources consolidated, personnel may or may not be required to complete a certification. See more information below about consolidating funds on a Title I school wide program.

A statutory set-aside within a program is a cost objective. For example, Title I, Part A requires that districts receiving \$500,000 or more in Title I, Part A reserve not less than 1% of their Title I,

Part A allocation (at the LEA level, not at the campus level) to carry out parental involvement activities. In order to track the 1% expended for this activity, this parental involvement activity must be identified as a separate activity or cost objective for time and effort purposes.

Special Note on Single Cost Objectives: Per TEA, some districts have received an audit finding for identifying the following or something similar as a single cost objective. Auditors do not view these and similar as single cost objectives because there are multiple set-asides and cost objectives within each of these areas.

- Federal programs
- Title I, Part A
- Title II, Part A
- ESSA
- Working on initiatives and programs that benefit Title I students
- Director of Federal Programs
- Title I Program Director

Below is a sample of the District's Semi-Annual Certification Report

Waxahachie Independent School District
Semi-Annual Certification

Coverage Period:

Employee Name:

Campus:

Job Assignment:

Funding Source/Percentage:

I certify that work activities were performed and devoted to meeting the objectives of the single project from which funding was provided.

Employee Signature

Date

Principal/Supervisor Signature

Date

Special Note for School wide Programs: A Title I, Part A, school wide program is considered a "single cost objective." This has different implications depending on the types of funding consolidated on the school wide program.

Full Consolidation: If **federal, state, and local funds** are consolidated on the school wide program, neither the semi-annual certification nor time and effort is required. There is no distinction between staff paid with federal funds and staff paid with state or local funds.

Federal Consolidation: If **only federal funds** are consolidated, for the employees funded from the consolidated pool, normally the semi-annual certification would be required. However, if all federal funds included in the consolidation are Ed-Flex programs, then the semi-annual certification for school districts is automatically waived. Note: Not all ESSA programs are Ed-Flex programs.

If one or more of the programs included in the consolidation is *not* an Ed-Flex program, then the semi-annual certification must be completed for those programs. Note: Not all ESSA programs are Ed-Flex programs. See below for a list of Ed-Flex programs in Texas.

Title I, Part A (no consolidation): If **only Title I, Part A funds** are used on a school wide basis to serve all of the children on campus, normally the semi-annual certification would be required. However, because Title I, Part A is an Ed-Flex program in Texas, the semi-annual certification is automatically waived for employees paid with Title I, Part A.

If an employee works part of the time on a school wide program, and part of the time on a separate federal program or other cost objective, then the employee must maintain time and effort because the employee is working on multiple cost objectives.

Ed-Flex Programs in Texas

Ed-Flex is a provision that allows the U.S. Secretary of Education to delegate to states the authority to waive certain federal education requirements that may impede local efforts to reform and improve education. It is designed to help districts and schools carry out educational reforms and raise the achievement levels of all children by providing increased flexibility in the implementation of federal education programs in exchange for enhanced accountability for the performance of students.

Authorized under the Education Flexibility Partnership Act of 1999 and amended on April 13, 2006, the Ed-Flex waivers approved for Texas provide relief to grantees from certain *administrative* requirements, as well as from certain *programmatic* requirements. Refer to the Ed-Flex Waivers page on TEA's website for information on Texas' Ed-Flex waivers. Also refer to the ESSA Program Appendix on Ed-Flex.

For example, Texas provides an Ed-Flex statewide administrative waiver for the applicable programs from the requirement to complete the semi-annual certification for employees who work 100% of their time on a single grant program or single cost objective. This is allowable for these applicable programs as long as the employee's job description clearly states that the employee is assigned 100% to the program or cost objective.

The following programs are Ed-Flex programs in Texas (until reauthorization of the ESEA):

- No Child Left Behind Act of 2001
 - Title I, Part A (except sections 1111 and 1116, school improvement grants)
 - Title I, Part C (Migrant Education)
 - Title I, Part D (Neglected and Delinquent)
 - Title I, Part F (Comprehensive School Reform – no longer funded)
 - Title II, Part A, Subparts 2 and 3 (Teacher and Principal Training and Recruiting)
 - Title II, Part D, Subpart 1 (Educational Technology)
 - Title III, Part B, Subpart 4 (Emergency Immigrant Education)
 - Title IV, Part A, Subpart 1 (Safe and Drug-Free Schools – no longer funded)
 - Title V, Part A (Innovative Programs – no longer funded)
- Carl D. Perkins Career and Technical Education Act of 2006

Ed-Flex waivers are NOT available for all ESSA programs. Therefore, relief from the requirement to complete the semi-annual certification for employees who work 100% of their time on a single

grant program is NOT available for programs not covered under Ed-Flex. Those employees must maintain time and effort in accordance with the requirements specified below.

Employees paid with non-Ed-Flex program funds who work 100% of their time on non Ed-Flex program activities must complete the certification every six months and submit it to the Payroll Department.

Employees paid with non-Ed-Flex program funds who work only a portion of their time on non-Ed-flex program activities must complete time-and-effort records and submit them to the Payroll Department at least monthly to coincide with the pay period.

Implementing any of the Ed-Flex waivers for a non-Ed-Flex program will result in findings during an audit or monitoring visit and potentially the repayment of funds.

Time and Effort (i.e., Personnel Activity Reports)

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

- Do *not* work 100% of their time on a single grant program and/or single cost objective
- Work under multiple grant programs or multiple cost objectives

These employees are required to maintain time-and-effort records or to account for their time under a substitute system (see below). Employees must prepare time-and-effort summary reports at least monthly (or every other week, as applicable) to coincide with pay periods. Such reports must reflect an *after-the-fact* distribution of 100% of the *actual* time spent on each activity and must be signed by the employee. Monthly reports must be submitted to the Payroll Department, and charges to payroll must be adjusted at least monthly to coincide with preparation and submittal of expenditure reports.

Examples of employees who work on multiple cost objectives:

- An employee who works partially on *administering* programs included in *ESSA consolidated administrative funds pool*, and partially on *administering other programs (not included in ESSA consolidated administrative funds pool)*, must maintain time-and-effort records or account for his or her time under a substitute system. These are two different cost objectives.

- An employee who works partially on *administrative* activities (paid from administrative funds) and partially on *program* activities (paid from program funds) of the same program must maintain time-and-effort records or account for his or her time under a substitute system. These are two different cost objectives.
- An employee who works on regular Title I activities and Title I parent involvement activities must maintain time-and-effort records. (The LEA must document the 1% of its allocation expended on parent involvement activities if the LEA receives more than \$500,000 in Title I, Part A.) These are two different cost objectives.
- An employee who works part of the time on *direct* cost activities and part of the time on *indirect* cost activities must maintain time-and-effort records or account for his or her time under a substitute system. These are two different cost objectives.

Sample forms for Periodic Activity Reports and both Fall and Spring Semi-Annual Certification documents are available from the grant Program Coordinator/Director. Generated from the September payroll reports, grant funded employees and their supervisors are informed of their funding and the current job description for the position. Employees and supervisors are instructed to inform the grant Program Coordinator/Director if the funding and job description is incorrect at that time. Necessary adjustments are made either in the job description or the funding at that time.

Employees are also informed at that time of the responsibility to keep either daily and monthly Periodic Activity Reports or the Semi-Annual Certification requirements for their position. The Program Coordinator/Director receives monthly reports and generates the Semi-Annual Certification processes in January and in May of each school year.

Daily Time-and-Effort Report

(To Be Completed Daily for All Hours Worked and Retained as
Supporting Documentation for the Monthly Summary Report)

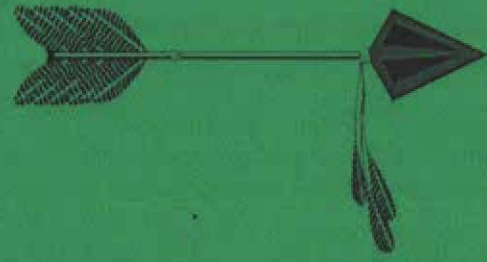
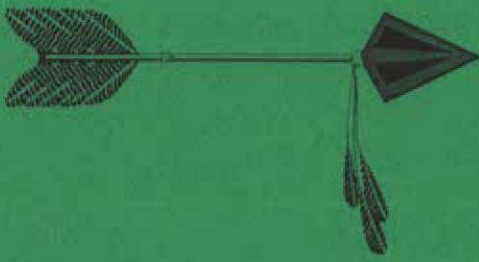
Name: _____

Date: _____

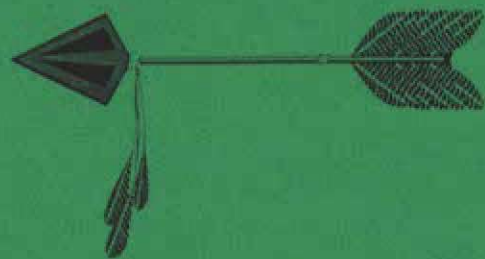
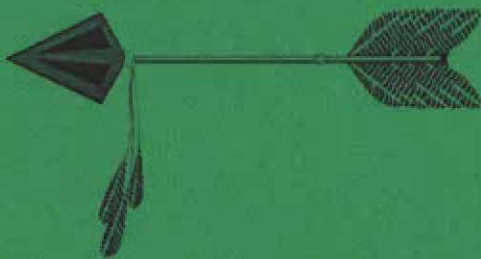
Program/ Fund Source	Activity	Number of Hours
Title I, Part A 211	Planned parent involvement meeting	1.5
Fund 199	Visits to parents of homeless students	4.5
Title III, ELA 263	Developed and submitted quarterly program report	2.0
Vacation Leave	Vacation Leave	
Sick Leave	Sick Leave	
	Total Number of Hours	8.0

Note: Daily T&E records can be kept on separate pieces of paper, in a log book, or on a calendar, as long as the records are sufficient to allow the employee to accurately complete the monthly summary report. Daily and monthly T&E records can also be entered and maintained electronically, provided that the electronic reporting system contains the required elements.

PLEASE REFER TO BOTH LOCAL BOARD POLICY AND FEDERAL GRANT POLICIES AND PROCEDURES MANUAL FOR SPECIFIC TOPICS RELATED TO FEDERAL GRANTS/EDGAR COMPLIANCE NOT DETAILED IN THIS DOCUMENT.



ADDITIONAL
FORMS



**DISBURSEMENT FORM
WAXAHACHIE INDEPENDENT SCHOOL DISTRICT**

DATE:

AMOUNT:

PAYABLE TO:

ADDRESS:

CITY/STATE/ZIP:

ACCOUNT NUMBER:

REASON FOR DISBURSEMENT:

CAMPUS APPROVAL:

**Wendy Ross
Accounting/Purchasing
Director**

**Ryan Kahlden
Assist. Superintendent For
Business and Finance**

BUDGET REVISION

WAXAHACHIE INDEPENDENT SCHOOL DISTRICT

BUDGET AMENDMENT REQUEST FORM

ACCOUNT NUMBER AND DESCRIPTION	CURRENT BUDGET	CHANGE (+) OR (-)	NEW BUDGET
SUB-TOTAL	0.00	0.00	0.00
AMOUNT OF CHANGE		0.00	

REASON FOR REQUEST _____

--	--	--	--

Tabulation of Monies Collected - Page 1
(Fill in blanks only. Boxes will calculate for you.)

Date: _____
 Club Name: _____
 Account Number: _____
 Received For: _____

Total of Checks on attached form:

Currency:

Currency	
_____ @ \$ 1.00 =	<input type="text" value="\$ -"/>
_____ @ \$ 2.00 =	<input type="text" value="\$ -"/>
_____ @ \$ 5.00 =	<input type="text" value="\$ -"/>
_____ @ \$ 10.00 =	<input type="text" value="\$ -"/>
_____ @ \$ 20.00 =	<input type="text" value="\$ -"/>
_____ @ \$ 50.00 =	<input type="text" value="\$ -"/>
_____ @ \$ 100.00 =	<input type="text" value="\$ -"/>
Total Currency:	<input type="text" value="\$ -"/>

Coin	
_____ @ \$ 1.00 =	<input type="text" value="\$ -"/>
_____ @ \$ 0.50 =	<input type="text" value="\$ -"/>
_____ @ \$ 0.25 =	<input type="text" value="\$ -"/>
_____ @ \$ 0.10 =	<input type="text" value="\$ -"/>
_____ @ \$ 0.05 =	<input type="text" value="\$ -"/>
_____ @ \$ 0.01 =	<input type="text" value="\$ -"/>
Total Coin:	<input type="text" value="\$ -"/>

Deposit Grand Total:

Signed: _____
 Sponsor

 Campus Secretary

(Just fill in boxes. Total amount will calculate for you and move to the front page.)

CHECK DATE	CHECK NUMBER	NAME/STUDENT	CLUB/ORGANIZATION	AMOUNT	PURPOSE/ITEM	NAME ON CHECK
Total of checks listed				\$	-	

Date received in office: _____
 Sponsor's Signature: _____
 Campus Secretary's Signature: _____

**WAXAHACHIE I.S.D.
VENDOR BID REQUEST FORM**

Vendor Name: _____

Vendor Address: _____

Vendor Phone: _____

Vendor Fax: _____

Vendor Contact: _____

Bid Category:

- Athletic Supplies & Equipment
- School, General, Office Supplies & Equipment
- Library Books, Supplies & Equipment
- Maintenance Supplies & Equipment
- Janitorial Supplies & Equipment
- Transportation Supplies & Equipment
- Maintenance Contracted Service
- Transportation Contracted Service
- Auto Parts & Supplies
- Welding Parts, Equipment & Supplies
- Trash Liners
- Nurses Supplies & Equipment
- Printing
- School Photography
- Copy/Duplicating Machines
- Duplicating Paper
- Child Nutrition
- Uniforms – All Types

Reason for Vendor Addition Request: _____

Projected Cost Savings to District: _____

Campus/Dept. Requesting Vendor: _____

Principal/Director Approval: _____

**A/P
Review**

Business Office Approval: _____

If Declined, Reason for Decline _____

REVTRAK NEW ITEM INFORMATION SHEET

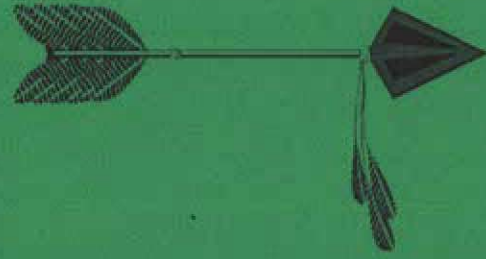
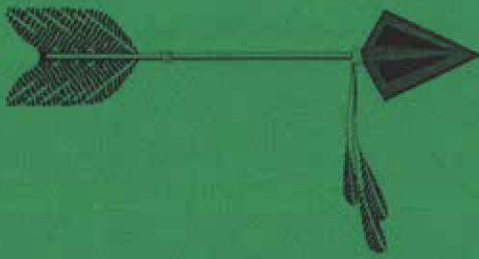
Submitted by:

Product Name	
Cost	
Campus/Department	
Description to Appear on Web Store	
Information to be Collected from Customer (ie. Student First and Last Name, Student ID, Grade, Teacher, Class Period, etc.)	
Where Should This Item Appear - must specify <u>Web Store (online)</u> and/or <u>In Person (order entry)</u>	
When do you want it to start?	
When do you want it to end?	
E-mail Notifications (can be sent to two people)	
Notes	
Refund Policy	

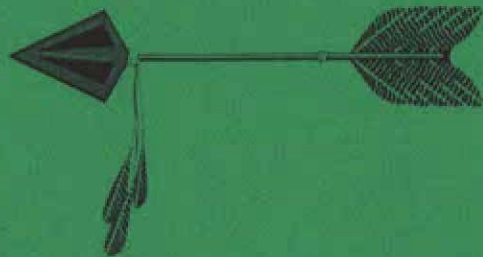
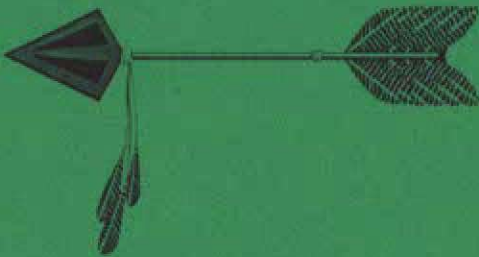
To be completed by Finance:

Product SKU	
Account Code (Revenue)	
Group / Category	

Submit this form to Wendy Ross in the Business Office to have a posting made on District webstore- for items being sold by campus, student groups, etc...



PAYROLL
CALENDAR,
FORMS,
PROCEDURES



PAYROLL PROCEDURES

PAYROLLS

The following guidelines apply when submitting payroll information:

1. Any changes including extra duty for the monthly payroll are due to Payroll by the 15th of each month.
2. Any changes to the semi-monthly payroll are due to payroll on the dates designated on the pay schedule.
3. Direct deposit forms must be submitted to the Payroll Dept. in person.

PAYROLL ISSUANCE

Procedures for issuance of payroll are as follows:

1. For those on the monthly payroll cycle, payday is the 24th of the month unless the 24th occurs on a Saturday, Sunday or holiday then it will be the workday prior to the 24th.
2. For those on the semi-monthly payroll cycle, payday will be the 15th and last day of month unless those dates occur on a Saturday, Sunday or holiday then it will be the workday prior.
3. Pay will be issued by direct deposit or payroll card. In the instances that a payroll check is issued, the check will be mailed to the address on file.

PAYROLL CYCLES

All pay will be annualized and paid over the pay cycle for the employee's classification.

Professional/Paraprofessional Personnel

12 month employees	July 1 – June 30
11 month employees	August 1 – July 31
10.5 month employees	September 1 – August 31
10 month employees	September 1 - August 31

Support Services Personnel

All employees	September 1 – August 31
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TIMESHEETS

All nonexempt employees must keep record of all hours worked. Work weeks are 12:00 am Sunday through 11:59 pm Saturday. Time sheets must be submitted by employee no later than the Monday following the completion of the work week. Supervisors are to approve time sheets for nonexempt staff assigned to their campus or department weekly.

COMPENSATORY TIME

Nonexempt employees will receive compensatory time off rather than overtime pay for time worked over 40 hours in a work week. All hours worked over 40 hours must be authorized in advance in writing by the employee's supervisor.

Compensatory time shall be used before other paid leave types in accordance to policy. Compensatory time may not accrue beyond a maximum of 60 hours. If an employee has a balance of more than 60 hours of compensatory time or has compensatory time at the end of a duty year, the District shall require the employee to use the compensatory time, or at the District's option, the District shall pay the employee for the compensatory time. If the employee is paid for the compensatory time, the campus/department must allocate funds from their budget for the payout.

Pay Schedule-Monthly 2019-2020

<u>2019</u>	<u>Pay Date</u>	<u>Pay Period**</u>
July	24	06/01/19-06/30/19
August	23	07/01/19-07/31/19
September	24	08/01/19-08/31/19
October	24	09/01/19-09/30/19
November	22	10/01/19-10/31/19
December	20	11/01/19-11/30/19

<u>2020</u>	<u>Pay Date</u>	<u>Pay Period**</u>
January	24	12/01/19-12/31/19
February	24	01/01/20-01/31/20
March	24	02/01/20-02/28/20
April	24	03/01/20-03/31/20
May	22	04/01/20-04/30/20
June	24	05/01/20-05/31/20

**** Pay period represents extra duty/dock calculation period.**
(Employee extra duty & absences/docks are posted one month in arrears.)

Important Information to Know

- » All Payroll Changes are due in Payroll no later than the 15th of each month.
- » Frontline corrections are to be entered no later than the 5th of each month.
- » True Time Time Sheets are due every Monday.
- » To view your pay check go to www.wisd.org > Human Resources > Skyward Employee Access.

Note: If you do not participate in direct deposit, your first paycheck will be mailed the evening before the scheduled payday from the Payroll Office to the address on file. You will then be issued a payroll card.

Under no circumstances will paychecks be picked up from the Administration Building or Campuses.

Pay Schedule-Monthly 2021-2022

<u>2021</u>	<u>Pay Date</u>	<u>Pay Period**</u>
July	23	06/01/21-06/30/21
August	24	07/01/21-07/31/21
September	24	08/01/21-08/31/21
October	22	09/01/21-09/30/21
November	19	10/01/21-10/31/21
December	17	11/01/21-11/30/21

<u>2022</u>	<u>Pay Date</u>	<u>Pay Period**</u>
January	24	12/01/21-12/31/21
February	24	01/01/22-01/31/22
March	24	02/01/22-02/28/22
April	22	03/01/22-03/31/22
May	24	04/01/22-04/30/22
June	24	05/01/22-05/31/22

**** Pay period represents extra duty/dock calculation period.**
 (Employee extra duty & absences/docks are posted one month in arrears.)

Important Information to Know

- » All Payroll Changes are due in Payroll no later than the 15th of each month.
- » Frontline corrections are to be entered no later than the 5th of each month.
- » True Time Time Sheets are due every Monday.
- » To view your pay check go to www.wisd.org > Human Resources > Skyward Employee Access.

Note: If you do not participate in direct deposit, your first paycheck will be mailed the evening before the scheduled payday from the Payroll Office to the address on file. You will then be issued a payroll card.

Under no circumstances will paychecks be picked up from the Administration Building or Campuses.

Pay Schedules- Semi-Monthly 2021-2022

<u>2021</u>	<u>Pay Date</u>	<u>Pay Period **</u>	<u>Due to Payroll</u>
August	13	07/18/21 – 07/31/21	4
	31	08/01/21 – 08/07/21	11
September	15	08/08/21 – 8/28/21	1
	30	08/29/21 – 09/11/21	15
October	15	09/12/21 – 10/02/21	6
	29	10/03/21 – 10/16/21	20
November	15	10/17/21 - 10/30/21	3
	30	10/31/21 – 11/13/21	16
December	15	11/14/21 – 11/27/21	1
	29	11/28/21 – 12/11/21	14
January 2022	14	12/12/21 -01/01/22	5
	31	01/02/22 – 01/15/22	19

<u>2022</u>	<u>Pay Date</u>	<u>Pay Period **</u>	<u>Due to Payroll</u>
February	15	01/16/22 – 01/29/22	2
	28	01/30/22 -02/12/22	16
March	15	02/13/22 – 02/26/22	2
	31	02/27/22 – 03/19/22	23
April	14	03/20/22 – 04/02/22	6
	29	04/03/22 – 04/16/22	20
May	13	04/17/22 – 04/30/22	4
	31	05/01/22 -05/14/22	18
June	15	05/15/22 – 06/04/22	8
	30	06/05/22 – 06/18/22	22
July	15	06/19/22 – 07/02/22	6
	29	07/03/22 – 07/16/22	20

**** Pay Period represents extra duty/dock calculation period.**