

Marble Falls ISD

Fiscal Manual

A Guide for District Staff

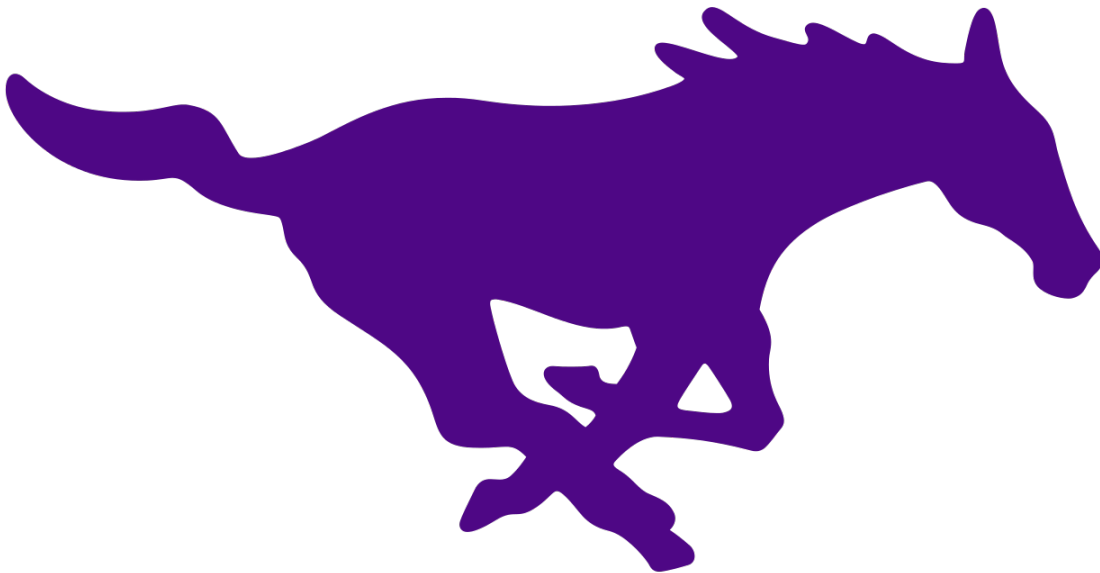


Table of Contents

Introduction.....	3
Finance Staff.....	3
Mission Statement.....	3
Account Codes.....	3
Activity Funds.....	3
Audits.....	4
Annual Financial Audit.....	4
Single Audit.....	4
Budget Adoption.....	4
Budget Amendments.....	5
Budget Transfers.....	5
Cash/Check Handling.....	5
Check Processing.....	6
Consultants or Contracted Services.....	6
Copiers.....	7
Credit Cards.....	8
Donations and Gifts.....	8
Field Trips, Co-Curricular and Extra-Curricular Travel.....	8
Fiscal Year.....	9
Fixed Assets & Inventory.....	9
Fraudulent or Other Dishonest Acts.....	10
Grants Management (State, Federal or Other Grants).....	10
Invoices.....	11
Payroll Procedures.....	11
Purchasing Deadlines.....	12
Purchase of Food and Non-Food Items.....	13
Purchase Orders and Requisitions.....	13
Purchasing Laws.....	16
Receiving Goods.....	17
Records Management and Retention.....	17
Rental of Facilities.....	18
Returned Checks.....	18
Sale of District Surplus.....	18
Sales Tax Exemption Form.....	18
Travel.....	19
Hotel Occupancy Tax Exemption Form.....	19
Employee & Board Member Travel.....	20
Student Travel.....	20
Employee Incidental Mileage Form.....	20
Vendors.....	20
Appendix A.....	22

Introduction

This Fiscal Manual has been prepared to provide general information about several Marble Falls ISD business functions. Additional information may be available within the district’s Board Policies, Administrative Procedures, or other web resources.

Finance Staff

The Finance staff performs multiple roles while maintaining adequate controls at all times of separation of duties. The staff consists of:

<i>Name</i>	<i>Title</i>	<i>Email Address</i>	<i>Ext.</i>
<i>Melissa Lafferty</i>	Executive Director of Finance	mlafferty@mfisd.txed.net	1102
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<i>Jessica Saenz</i>	Accounts Payable Specialist	jsaenz@mfisd.txed.net	1105
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Mission Statement

The Marble Falls ISD Finance Department will maintain financial stability and integrity in conducting day-to-day operations as it pertains to school finance. It will ensure sound fiscal management in order to provide the highest quality education for our students as cost effectively and efficiently as possible by maximizing each taxpayer dollar.

Account Codes

All Texas school districts are mandated to use the account code structure as defined in the Financial Accounting & Reporting Module of the Financial Accountability System Resource Guide (FASRG). The appropriate fund, function, object, organization, fiscal year, and program intent code must be used for all financial transactions. Local use codes, such as the sub-object, shall be in accordance with district procedures.

The account code used for all financial transactions must match the intended expenditure. If funds do not exist in the appropriate account code, a budget amendment or transfer shall be submitted to put the necessary funds in the appropriate account.

Failure to adhere to the required account code structure may result in data quality errors in PEIMS reporting and the district’s financial statements. Additional consequences may be the loss of funds due to non-compliance with audit or grant requirements.

An overview of account codes is included in the Appendix section. In addition, the business office provides an account code flip chart to assist in coding purchases. Contact the business office for a copy.

Activity Funds

Please refer to the Activity Funds Manual on the business office web page for information regarding procedures for activity funds.

Audits

Audits may be conducted throughout the fiscal year by Finance staff and/or regulatory agencies. Audits may include the annual financial audit, the Single Audit (federal grant funds), activity accounts, cash on hand, payroll, attendance accounting, PEIMS, drop-out, state compensatory education, or other audits as deemed appropriate. The two most comprehensive audits are noted below:

Annual Financial Audit

An annual financial audit must be conducted by an independent CPA firm selected by the district and reviewed by the TEA Division of Financial Compliance. The annual financial audit must be submitted to the TEA Division of Financial Compliance by the established deadline of 150 days after the end of the fiscal year, specifically for the district's fiscal year ending June 30th, the report shall be filed by November 27th. In addition, the audit report should be filed with the following: Dun & Bradstreet, Municipal Advisory Council, bond debt issuers, etc.

The district engages a CPA firm to conduct the annual financial audit for each fiscal year. The role of the CPA firm is to conduct a district-wide audit of the district's financial statements, internal control procedures, and to test transactions to determine compliance with local, state and federal regulations.

All financial transactions shall be in accordance with local, state and federal audit guidelines. The Financial Accountability System Resource Guide (FASRG) posted on the TEA website shall be utilized to ensure awareness of audit compliance areas. In addition, the Uniform Guidance shall be utilized to ensure awareness of audit compliance areas for all state and federal grant funds.

The Executive Director of Finance is responsible for coordinating and overseeing the annual financial audit.

Single Audit

School districts that expend total federal financial assistance equal to or in excess of \$750,000 in a fiscal year are required to have an audit performed in accordance with the Single Audit Act and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). School districts expending less than \$750,000 in federal financial assistance in a fiscal year are not required to have a single audit. However, they must maintain records to support federal financial assistance programs and must have a financial audit performed under generally accepted auditing standards (GAAS) and *Government Auditing Standards* (GAS), also referred to as the Yellow Book. The single audit must be conducted in accordance with the Uniform Guidance and the OMB Compliance Supplement.

The district engages a CPA firm to conduct the single audit for each fiscal year. The role of the CPA firm is to determine the major program(s) for the fiscal year and to issue an opinion on the federal statements for the federal program(s) and test transactions to determine compliance with internal controls and federal program guidelines.

The Executive Director of Finance is responsible for coordinating and overseeing the single audit.

Budget Adoption

The district must adopt a budget no later than June 30th of each year. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The district must also publish a notice regarding the proposed budget on the district website.

At a minimum, the Board of Trustees shall adopt a budget that includes the General Fund, Food Service Fund and Debt Service. The budget shall be adopted at the function code level; therefore, any changes to the budget at the functional level shall be approved by the Board of Trustees prior to exceeding a functional expenditure category.

The adopted budget shall be submitted to TEA on an annual basis through the fall PEIMS submission.

The Executive Director of Finance shall be responsible to coordinate the development and adoption of the district budget.

Each campus and department shall be responsible for monitoring and amending its respective budget to ensure that it meets the identified needs of the campus or department. The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.

Budget Amendments

A budget amendment is defined as a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12).

Budget amendments must be approved by the Board of Trustees. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent (generally the Tuesday before a regular board meeting).

If a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the Board approves the budget amendment. Budget Amendment requests shall be submitted on the budget amendment form [Budget Amendment](#) and submitted to the business office for presentation to the board.

Budget Transfers

A budget transfer is a transfer of funds within the same function. Budget transfers shall be submitted in Skyward. The Accounting Supervisor shall approve all budget transfers.

To keep budget transfers to a minimum, each budget manager should review his/her budget on a monthly basis to determine if any budget transfers are necessary.

State and/or federal grant transfers shall be approved by the Grants Manager to ensure that a grant amendment is filed with the granting agency.

Cash/Check Handling

Cash, coins and checks collected shall be submitted daily to the appropriate campus/departmental Administrative Assistant using a cash receipt, [Deposit Record Form](#) or a [Tabulation of Monies Collected Form](#). The forms shall be filled out completely, signed and dated by the individual collecting the money. Money shall **not** be kept in classrooms, personal wallets or purses, or at home. No post-dated checks shall be accepted. **No cash purchases** shall be made from the cash collections. Employee personal checks shall not be cashed from monies collected at the campus or district level in order to ensure an adequate audit trail.

The Administrative Assistant shall recount the money received, sign and date the hand written receipt, Deposit Record or Tabulation of Monies Collected form. The Athletic Administrative Assistant shall fill out a Deposit Record form, sign and date it after recounting the money received from the Athletic Gate Receipts form. The Administrative Assistant shall make deposits daily or secure the monies overnight in a locked campus safe if the deposit cannot be made the same day it is received. All money shall be deposited to the appropriate campus or district account at the district's depository bank. Activity fund receipts should be handled according to the activity fund manual. District funds, such as copies, after school care, etc., shall be forwarded to the Finance Department daily with the appropriate supporting documentation.

Bank statements shall be reconciled by the Finance Department within 10 days after the end of each month. Adjustments to the general ledger shall be posted once an error is discovered. Fraud shall be reported immediately to the Executive Director of Finance.

Check Processing

Accounts payable checks will be printed, endorsed and released on the last workday of the week. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. Check requests, invoices, including supporting documentation, shall be submitted to the Accounts Payable Specialist. Checks are processed in order by due date. Employees shall not make prior commitments to vendors for payment of goods or services without a district approved purchase order.

State law, Texas Prompt Payment Act, requires that the business office pay all invoices within 30 days of the receipt of the goods and/or services or the invoice date. Incorrect and incomplete invoices shall be disputed in writing within ten (10) days. All invoices shall be submitted to the business office on a timely basis. Vendor discounts, such as net 10, shall be taken as appropriate.

Checks not cashed by the expiration date (6 months from date of issue) will be voided. A new check will be reissued at a fee of \$25.00 [depository bank stop payment fee] if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Consultants or Contracted Services

Consultants and contracted vendors are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, repairs, etc. that cannot be performed by a school district employee. A complete vendor packet is required for every consultant and contracted vendor. The Superintendent is the only individuals authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.

Contracts that exceed \$25,000 [School Board Policy [CH Local](#)] shall be approved by the Superintendent and the School Board. Contracts that exceed \$50,000 shall be selected through a competitive procurement process in accordance with the state and federal purchasing laws and School Board Policy. [Refer to Board Policy [CH Legal](#) and [CH Local](#)] According to Board Policy [CH Legal](#), the purchasing requirements of Education Code 44.031 do not apply to a contract for professional services rendered, including the services of an architect, attorney, certified public accountant, engineer, or fiscal agent.

The selection criteria of a consultant or contracted vendor may include the following:

- Vendor credentials, including license, education level, or specialized skills
- Vendor reputation, as evidenced by references from past clients
- Past experience with the school district
- Cost of goods and service(s), including future costs of maintenance
- Vendor's financial stability and position as it relates to the ability to provide the goods/services
- Small, minority, woman-owned, or labor surplus area firms
- Other criteria selected by the district

There shall be a separation of the solicitation and evaluation functions from the contract award function. Principal or department heads shall be responsible for oversight of the solicitation and evaluation

of all competitive bids and/or proposals. The Superintendent or Executive Director of Finance shall be responsible for approval or award of contracts.

The procedures below shall be followed for the solicitation, evaluation and selection of consultants or contracted services:

- Contracts less than \$25,000 – obtain a valid written quote and a completed MFISD vendor packet, if not a current vendor, from the contractor.
- Contracts \$25,000 to \$49,999 – obtain 3 valid written quotes from vendors on a current purchasing cooperative contract. Submit a board agenda item packet for approval at a regular board meeting. Selected vendor shall complete a MFISD vendor packet, if not a current vendor.
- Contracts over \$50,000 require a competitive procurement (i.e. bid, RFP) – Develop a written bid with specifications to be provided to every qualified vendor. The bid documents must include guidance to vendors regarding the following:
 - Time, date and place of bid opening
 - Anticipated award date
 - Written specifications and addendums, as appropriate
 - Proposal sheet
 - Bid evaluation criteria, including the weights, as applicable
 - Other documents, as appropriate for a specific bid
- Obtain the following documents from the consultant or contracted vendor:
 - [W-9 form](#)
 - [Conflict of Interest Disclosure Statement](#)
 - [Conflict of Interest Questionnaire](#)
 - [Felony Conviction Form](#)
 - [Certificate of Residency](#)
 - [Criminal History Record Review](#)
 - [Form 1295 Instructions](#)
 - [Form 1295 Certificate of Interested Parties](#)
 - [SB 9 Contractor Certification](#)
 - [Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion for Covered Contracts and Grants Form](#)
 - If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers' compensation, and auto liability, if applicable, shall be submitted to the Finance Department with the purchase order. The Certificate of Insurance shall name Marble Falls ISD as additional insured. No work shall be performed by the consultant or contracted vendor until *all* required documents, especially proof of insurance, are received by the Finance Department.

Payments to consultants and contracted service vendors will not be made until the person responsible for monitoring and/or accepting contract performance has approved a detailed invoice. The detailed invoice must include the date(s) of service, service(s) performed, and the negotiated rate of pay.

Copiers

The district leases several copiers that are strategically placed in different campuses or departments. The copiers are for district business use only. All district staff shall comply with the acceptable use

guidelines related to the use of district copiers, especially as it relates to the avoidance of copyright infringement.

Personal copies will be charged at 10 cents for black/white and 25 cents for color copies. Prior approval should be obtained from the appropriate campus principal or department administrator to use a district copier for personal printing. Payment for personal copies will follow the cash/check handling procedures.

Credit Cards

Please refer to the [Credit Card Procedures Manual](#) for more information regarding procedures for credit cards.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The [Donation Form](#) shall be completed by the donor. The [Donation Letter](#) should be completed by the district employee receiving the donation on behalf of the district, recognizing the donation, and forwarded to the donor for their records. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures.

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5,000. In addition, the equipment shall be added to the district inventory.

Field Trips, Co-Curricular and Extra-Curricular Travel

Overnight and out-of-state student trips shall be subject to the guidelines as stated in School Board Policy [FMG Local](#). Approvals from the parents, campus principal, and Superintendent or designee must be obtained prior to the student trip. School Board approval is also required for out-of-state trips (an action item must be placed on a School Board meeting agenda).

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted in Transfinder at least 5 work days prior to the field trip. If the requestor will be driving a district-owned vehicle, he/she must be listed on the Authorized Driver List.

Educational field trips funded with state or federal grants shall adhere to the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, the following documentation must be submitted to support the expenditures with grant funds:

- Destination of field trip
- Costs associated with field trip
- Objectives to be accomplished from conducting the field trip
- Teacher's lesson plan and follow-up activities

State or federal grant funds will not be utilized for field trips that are for social, entertainment, or recreational purposes or are not properly documented in accordance with the guidelines.

Out-of-district travel for extra-curricular trips is defined as an advancement in competition as defined by UIL Guidelines. (i.e. district, regionals, state) Trips that meet this definition will be paid for by the district from the out-of-district account codes. The Executive Director of Finance will be the final

approver for trips paid from these account codes. Trips that do not meet these criteria will be paid from the general fund budget of the campus or activity funds.

Fiscal Year

The fiscal year begins on July 1st and ends on June 30th. All goods and services received during these dates must be paid from current fiscal year funds.

All invoices for goods received before July 1st, shall be submitted to the Finance Department as soon as possible for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5,000. Refer to the district's capitalization policy – Board Policy [CFB Local](#). These assets shall be inventoried, tracked and recorded on the district's fixed asset listing. Individual fixed assets are to be recorded on the fixed asset list at invoice cost, plus any other costs, to ready the asset for its intended use. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Accounting Supervisor for removal from the district's fixed asset list. The following information is required to record fixed assets to the fixed asset list:

1. Tag or identification number
2. Date of acquisition
3. Acquisition cost
4. Description of asset
5. Serial number, or identifying number
6. Funding source, i.e. fund code
7. Federal use of asset (percentage), if applicable
8. Location of asset
9. Date of disposal
10. Sale price is sold or auctioned
11. Useful life

All fixed assets must be purchased through the use of an Object Code 66XX. Fixed assets are subject to audit on an annual basis. Documentation shall be maintained to support all additions, deletions, or changes to the fixed asset balances.

Fixed assets are to be inventoried on an annual basis and reconciled to the fixed asset list.

Inventory items, that are not fixed assets, are defined as equipment with a unit value over \$1,000, but less than \$5,000. Other items with a unit value under \$1,000 are also tracked and tagged such as:

- TVs
- digital cameras
- Chromebooks
- laptops
- I-Pads
- other items that may have a personal use

These type of items shall be tracked by the campus/department that purchased the items. Inventory items are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Accounting Supervisor for removal from the district's inventory tracking system. Inventory items are also tracked for insurance purposes. Inventory items must be purchased through the use of an Object Code 639X.

A Fixed Assets Transfer Form should be utilized to transfer equipment from one room to another, one campus/department to another, or to transfer obsolete equipment to the Warehouse storage area. The

loss or theft of inventory and fixed asset items should be reported immediately to the Campus Principal or Department Head.

Items lost due to theft or vandalism must be reported immediately to the Finance Department for police report and insurance claim purposes.

[Fixed Assets Transfer](#)

Fraudulent or Other Dishonest Acts

All Board of Trustees, employees, vendors, contractors, consultants, volunteers and other parties involved with the district shall act with integrity and diligence in duties involving the District's financial resources. Fraud and other dishonest acts will not be tolerated by the district. Violators shall be disciplined, may be terminated and may be reported to the appropriate authorities.

Any and all concerns about potential fraudulent activities should be reported to any supervisor, the Superintendent or designee, the Board President, or local law enforcement. Neither the Board, nor any district employee, shall unlawfully retaliate against a person who in good faith perceived fraud or financial impropriety.

Fraudulent acts may include, but are not limited to the following:

- Forgery or unauthorized alteration of any document or account belonging to the district.
- Forgery or unauthorized alteration of a check, bank draft, or other financial document.
- Misappropriation of funds, securities, supplies, or other district assets, including employee work time.
- Impropriety in the handling of money or reporting of district financial transactions.
- Profiteering as a result of insider knowledge of district information to outside parties.
- Unauthorized disclosure of confidential or proprietary information.
- Unauthorized disclosure of investment activities engaged in or contemplated by the district.
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the district, except as otherwise permitted by law or district policy.
- Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
- Failure to provide financial records required by state or local entities.
- Failure to disclose conflicts of interest as required by law or district policy.
- Any other dishonest act regarding the finances of the district.

The Superintendent, Board President or designee shall be responsible for conducting all fraud investigations. If an investigation substantiates fraud, the report shall be provided to the Superintendent and the Board of Trustees. The report shall include the findings, action(s) taken and/or recommendation(s) for action. If any employee is found to have committed fraud, they shall be subject to disciplinary action, up to and including termination of employment and referral to law enforcement or regulatory agencies, as appropriate.

Grants Management (State, Federal or Other Grants)

Seeking grant funds such as state, federal or from other sources is very desirable due to the impact of reduced local resources. Grant applications shall be developed through a team approach to ensure that all stakeholders develop the grant goals, strategies and activities. Campus-based grant applications should be incorporated into the Campus Improvement Plan (CIP). All grant applications shall be reviewed and approved by the Special Program Administrator of the grant prior to submission to the granting agency. Some granting agencies require matching funds, in-kind funds, or other specific requirements that may pose

a financial liability to the school district. These types of grants must be reviewed by the Executive Director of Finance.

After the requesting person(s) has received confirmation that a grant application has been approved, typically through a Notice of Grant Award (NOGA), they shall prepare and submit a budget amendment to the Finance Department which shall enter the grant budget on the general ledger. No funds may be expended until the grant approval has been received from the granting agency.

The Executive Director of Instructional Services and Executive Director of Special Services shall serve as the district's grants management administrator(s).

The grants management administrator(s) shall work cooperatively with the Executive Director of Finance to ensure compliance with all grant requirements as they relate to grant activities, expending of funds, supplement versus supplant, submitting reimbursement requests, financial reports, and evaluation reports.

Invoices

Vendors are required to submit all invoices to the Accounts Payable Specialist, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received by the campus or department, they should be forwarded to the Accounts Payable Specialist.

State law generally requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to the Accounts Payable Specialist in a timely manner for payment. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice in a timely manner, they may be held personally liable for the penalty interest charges.

Specifically, the Government Code (Section 2251.021] states:

TIME FOR PAYMENT BY GOVERNMENTAL ENTITY. (a) Except as provided by Subsection (b), a payment by a governmental entity under a contract executed on or after September 1, 1987, is overdue on the 31st day after the later of:

- (1) the date the governmental entity receives the goods under the contract;*
- (2) the date the performance of the service under the contract is completed; or*
- (3) the date the governmental entity receives an invoice for the goods or service.*

(b) A payment under a contract executed on or after September 1, 1993, owed by a political subdivision whose governing body meets only once a month or less frequently is overdue on the 46th day after the later event described by Subsections (a)(1) through (3).

Payroll Procedures

Every non-exempt employee shall record *all of their own* work hours through Time Clock +/True Time. Failure to clock-in or out may result in non-payment of unverified work time and disciplinary action. Falsification of payroll records such as reporting excessive work hours or participating in a practice of clocking in/out for other employees constitutes fraud. Violators will be subject to disciplinary action, up to and including termination.

All administrative supervisors shall electronically approve the timesheets for their respective paraprofessional and support employees every Monday by 4:00 p.m. All corrections to "punch times" in the timekeeping system should be submitted via a Request for Time Clock Change with the administrative supervisor's signature of approval.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. All overtime will be compensated via comp time, unless prior approval has been obtained from the supervisor.

An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, up to and including termination.

When you are absent from duty you are required to report your absence in Time Off/WillSub+. You should promptly input your absence whether it requires a substitute or not. Days to be reported in Time Off/WillSub+ include the following:

- Illness Self
- Illness Family
- Personal Business
- Professional
- Comp Time
- Non-Work Day
- Jury Duty
- Extracurricular
- Death in Family

This will satisfy the district requirement; however, you will need to confer with your campus/department Administrative Assistant to find out the procedure for your particular campus/department.

[Extra Duty-Supplemental time sheets](#) shall be generated by the respective employee, approved by the immediate supervisor and submitted to the Payroll Specialist by the 1st Friday of the month for the previous month unless otherwise notified. This time sheet can be found on the Business Office webpage under Payroll. Supplemental payments will be processed for the next pay period. Supplemental payments should include the following: employee name, reason for pay, date and hours worked, rate, payment amount, budget code(s).

All payroll disbursements shall be coded to the appropriate account code in compliance with the Financial Accountability System Resource Guide (FASRG). Disbursements from state or federal grant funds shall also comply with the OMB Compliance Supplement, especially in the following areas:

- All state and federal grant funded staff must sign a job description that includes their respective position, job duties, funding source(s), etc.
- Time and effort documentation shall be created by every staff member paid from state or federal grants and approved by the immediate supervisor on the following schedule:
 - Semi-annual certifications: at the beginning of the school year and the beginning of the second semester.
- All time and effort documentation shall be submitted to [and approved by] the grant administrator for the respective funding source.
- All time and effort documentation shall be submitted to the Executive Director of Finance for reconciliation of the budgeted salary expenditures and the actual time worked on each state or federal grant.

[Request for Time Clock Change](#)
[Extra Duty-Supplemental Time Sheet](#)
[Discretionary Personal Leave Request](#)

Payroll Deadlines

A payroll calendar with due dates for payroll documents including time sheets, extra duty pay sheets, substitute pay sheets, game worker pay sheets, along with changes to deductions and withholdings will be provided on the business office webpage and revised annually. These deadlines apply to all situations.

Payroll Direct Deposit

Direct deposit information is to be provided by the employee and their bank in order to insure that the deposit is accurate. Inaccurate account and routing numbers can result in paychecks not being deposited in a timely manner. Every effort is made to insure that all payroll is accurate and complete, however errors can occur. Within the direct deposit form is authorization to recall an incorrect paycheck and allow the district to reissue a corrected payment.

Final paychecks will be issued to former employees in a paper check, either to be mailed or picked up by the employee.

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline for contracted services, supplies, travel and equipment that use general/local funds (199) shall be no later than May 30th. Exceptions to the deadline could be staff development, summer school, etc. that occur prior to the fiscal year end of June 30th. Activity funds have a deadline of May 30th for last minute items before year-end. At times, the purchasing deadlines for state or federal grants may be different than the deadlines stated above due to grant ending dates. The specific purchasing deadlines for state and federal grants will be determined on an annual basis by the Executive Director of Finance.

Purchase of Food and Non-Food Items

Food and non-food items (such as paper plates, cups, silverware, etc.) shall be for instructional purposes (Food Science & Nutrition, science projects, etc.), for meetings/training sessions, or other approved functions. These food and non-food items may not be consumed or used for personal use. Excess prepared food items may be consumed or disposed of as appropriate. Food purchases for the Child Nutrition Program shall be subject to the U.S. Department of Agriculture guidelines.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Use of district funds for food or snacks shall be allowed only during a “working lunch”. Documentation to support the “working lunch” shall include a meeting agenda with the inclusion of a “working lunch”. If state or federal grants are used for food, all purchases shall be in compliance with the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, at no time shall state or federal funds be used to purchase breakfast or other non-allowable food items.

If food or non-food supplies are utilized for faculty, site-based meetings, etc., the expense shall be coded to the Campus Activity Account. All other uses should be coded to the appropriate account code.

Purchase Orders and Requisitions

Requisitions shall be created in the Skyward Financial System by the requesting campus or department. A requisition cannot be used to place an order. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. Supporting documentation such as quotes, order forms, graphics, etc. shall be attached electronically to the requisition.

After a requisition passes all electronic approvals, a purchase order is created and an order/purchase is allowed to proceed. The campus or department may print a signed purchase order. Purchase orders are used to purchase services, supplies, or equipment from an external vendor. Each purchase order is uniquely numbered for audit tracking purposes. **No employee shall order or receive goods without an approved purchase order.** All purchase orders should be mailed, emailed or faxed to vendors by the ordering campus or department.

According to Board Policy [CH Local](#), employees who violate the district purchasing procedures **shall be held personally liable for the debt** incurred.

Purchases for goods or services from state or federal grant funds shall comply with state law and federal guidelines related to competitive procurement. Specifically, the district shall comply with the Texas Education Code, Chapter 44 regarding the authorized competitive procurement options available to school

districts. In addition, any competitive procurement requirements specific to a federal grant must be adhered to for all grant purchases. For example, a federal grant may require that all purchases and/or contacts that exceed \$100,000 be approved by the granting agency before approval of a purchase order or contract. Non-allowable expenditures will not be funded from state or federal grant funds. The respective grant administrator for the state or federal grant funding sources shall approve all requisitions from the funding source(s) they oversee. All purchases with state and federal grant funds shall include the respective District Improvement or Campus Improvement Plan (DIP & CIP) strategy related to the need for the goods or services.

Purchasing Methods

The Procurement by Micro-purchase may be the most frequently used method due to the frequent purchase of goods or services that are less than \$10,000 in the aggregate, as defined in CFR 200.1. The district shall purchase goods and services under this method from among qualified vendors, without soliciting competitive price or rate quotations, unless in the aggregate in a 12-month period (fiscal year), the district exceeds the state law thresholds, or the district's threshold in Board Policy [CH Legal](#) or [CH Local](#). Credit cards can be used for micro-purchases if procedures are documented and approved by the school district. The Business Office shall distribute micro-purchases equitably among qualified vendors.

2 CFR 200.320(a)(1)(iv) allows a non-federal entity to increase the micro-purchase threshold up to \$50,000. Non-Federal entities may establish a threshold higher than the micro-purchase threshold identified in the AFR in accordance with the requirements of this section. The non-federal entity may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with §200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation. The district has elected to self-certify a threshold up to \$24,999 in accordance with Board Policy [CH Local](#) since it is the most restrictive policy relative to state law. This self-certification shall be completed on an annual basis.

The Procurement by Small Purchase Procedures shall be used by the district when the purchase of goods or services do not exceed \$250,000, the Simplified Acquisition Threshold (CFR 200.1). The purchasing department shall require written, emailed or faxed quotations from at least three (3) qualified vendors from a purchasing cooperative for all small purchases, i.e. purchases that do not exceed \$50,000. These purchases also require board approval. The district currently participates in multiple cooperative purchasing programs. Purchases exceeding \$50,000 require formal competitive procurement in the form of a bid/RFP.

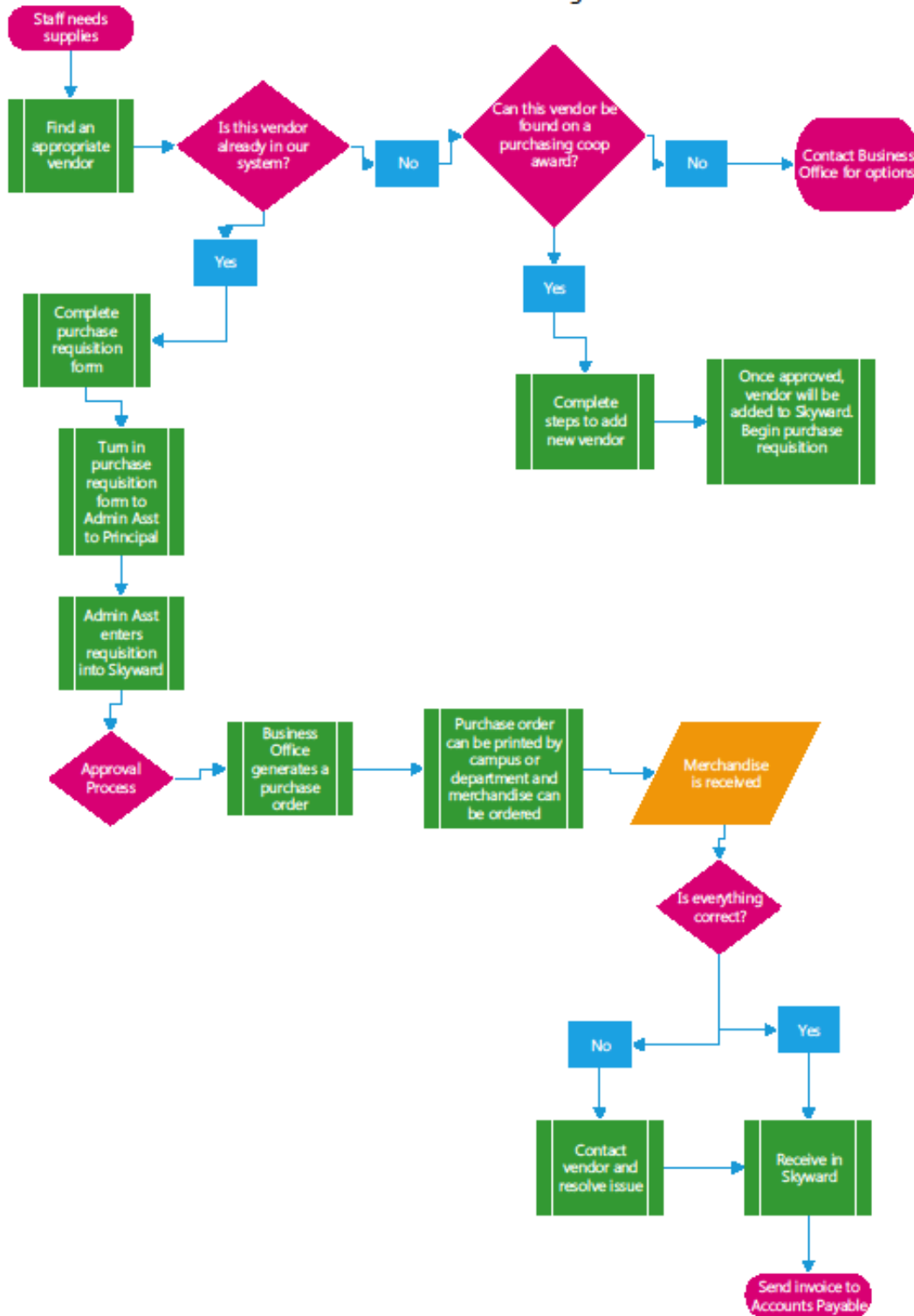
The Procurement by Sealed Bid or Competitive Proposal method shall be used by the district when the purchase of goods or services exceed \$250,000 if the acquisition of the goods or services lends itself to a fixed price contract and the selection of the successful bidder can be made principally on the basis of price. The district shall comply with the sealed bid requirements, as defined by the Uniform Guidance, as noted below:

- Bids must be publicly advertised and solicited to an adequate number of vendors, no less than (2). Bidders shall be provided an adequate amount of time, no less than 10 days, to prepare and submit their bid. The district shall publicly advertise all bids in accordance with state law, i.e. at least two (2) times in two separate weeks
- Bids must contain detailed specifications to ensure that bidders have a clear understanding of the goods or services that the district is seeking to purchase
- Bids must specify the time, date and district location where bids will be opened publicly
- Bids must be awarded based on a fixed price contract to the lowest responsive and responsible bidder. The district shall consider discounts, transportation costs etc.

- Bids will be evaluated, ranked, and a recommendation of award made to the School Board at a regularly scheduled board meeting
 - If no bidder is recommended, the district shall reject all bids and evaluate whether to modify the bid specifications to initiate a new bid process
- The district shall notify the successful bidder and process the contract documents and/or purchase orders, as appropriate
- The district shall notify all of the unsuccessful bidders to ensure that qualified bidders are encouraged to submit bids during future bid opportunities

*Note. The state regulations (TEC Chapter 44) related to competitive procurement shall be implemented at a \$50,000 threshold even though the federal regulations allow greater flexibility.

MFISD Purchasing Process



Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$50,000, in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

Anticipated purchases, which may exceed these limits, should be brought to the attention of the Finance Department well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval.

According to Board Policy [CH Legal](#), a board member, employee, or agent shall not, with criminal negligence, make or authorize separate, sequential, or component purchases to avoid the purchasing requirements set out in Education Code 44.031. An officer or employee shall not knowingly violate Education Code 44.031 in any other manner. "Component purchases" means purchases of the component parts of an item that in normal purchasing practices would be made in one purchase. "Separate purchases" means purchases, made separately, of items that in normal purchasing practices would be made in one purchase. "Sequential purchases" means purchases, over a period, of items that in normal purchasing practices would be made in one purchase. Violation of this provision is a Class B misdemeanor and an offense involving moral turpitude, conviction of which shall result in removal from office or dismissal from employment.

Receiving Goods

The district utilizes a centralized receiving system – all goods are delivered to the Receiving Warehouse. Upon receipt of the goods, items that require an inventory or fixed asset tag will be tagged by the Receiving Specialist.

Items are then delivered to the respective campus or department for verification of receipt in Skyward. Shortages, damaged goods, or other receiving deficiencies shall be reported immediately to the campus/department Administrative Assistant. The campus/department Administrative Assistant shall contact the appropriate vendor to address the deficiencies. Once the items are received in Skyward and an invoice is received by the Accounts Payable Specialist, the vendor will be paid for the order.

Staff members that receive authorization to pick-up goods directly from a vendor shall submit written confirmation of receipt to the campus/department Administrative Assistant. Failure to comply with this procedure may result in overpayments to the vendor.

Records Management and Retention

The Local Government Records Act of 1989 [and changes that were enacted by the 74th Legislature in 1995], requires all local governments to establish a records management program by ordinance, order or resolution and filed with the Texas State Library and Archives Commission (TSLAC). All local governments must file records control schedules or a written declaration of adoption of the State schedules. The deadline for compliance was January 4, 1999.

The TSLAC is responsible for the development of record retention schedules for governmental agencies. Various retention schedules address the types of records created and maintained by school districts such as GR – Government Records, EL – Election Records, TX – Tax Records, and especially, SD – School District Records. These schedules reflect the minimum retention period for each type of record.

The district has implemented a Local Records Retention Schedule that includes the types of records created and maintained by the district. This schedule also includes the minimum retention period for each type of record. The local retention period may be greater, but not less than the retention period set by the state.

Board Policy CPC Legal defines a record as noted below:

A “local government record” means any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium, or other information-recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the District or any of its officers or employees, pursuant to law or in the transaction of public business.

Records of the district may not be destroyed except as prescribed by law and district procedures. The district’s Records Management Officer, the Assistant Superintendent of Operations, shall be responsible for overseeing the records management program to include collecting, archiving, and destroying records as appropriate. The unauthorized destruction of local government records is a Class A misdemeanor and, under certain circumstances, a third degree felony (Penal Code, Section 37.10). Anyone destroying local government records without legal authorization may also be subject to criminal penalties and fines under the Public Information Act (Government Code, Chapter 552).

All requests for district records, under the Public Information Act, shall be directed to the Assistant Superintendent of Operations.

Rental of Facilities

The Assistant Superintendent of Operations shall coordinate the rental of district facilities. This individual shall approve the rental agreements and coordinate with all related campuses and departments, especially as it relates to the availability of specialized facilities, electrical, cooling/heating, etc. A Facility Rental Packet, at the [Administrative Operations webpage](#), is required for all rentals of facilities by all organizations. All contracts shall include fees unless waived. In addition, all direct expenses for district staff such as custodial, food service or police shall be included in the agreement. All cleaning fees and direct expenses shall be paid to the district and deposited to the appropriate revenue account. At no time shall an outside entity pay a school district employee directly for work performed within the scope of their employment with the district.

Refunds, if any, to the lessee shall be processed for payment through the district’s on-line requisition system to the appropriate vendor.

Returned Checks

The Districts depository bank sends notification when a check the District received and deposited is returned. The Accounts Payable Specialist creates a journal entry which is then reviewed and batch updated by the Accounting Supervisor. Notification of the returned check is sent by the Accounts Payable Specialist to the campus/department Administrative Assistant for follow-up and possible collection. The district shall reserve the right to reject future checks from makers of returned checks.

Sale of District Surplus

All supplies and equipment which are deemed to be surplus [not of any use to the district] will be recommended to the Superintendent for sale via a Surplus Sale. See Local Policy CI Local.

Surplus sales shall be advertised in a local newspaper, on the district’s website, or other method as appropriate. Items shall be sold through marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district. All proceeds shall follow money handling procedures.

Sales Tax Exemption Form

The sales tax exemption form shall be used for school-related and District purchases only. Copies of the exemption form may be obtained from the [Business Office webpage](#). A number is not required for the Texas Sales and Use Tax Exemption Certificate to be valid as noted at the top and bottom of the form. It is the responsibility of the purchaser to present the exemption form to the vendor at the time of the purchase. Taxes, which should have been exempt, will not be authorized for reimbursement. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

[Sales Tax Exemption](#)

Travel

Trips out of District must be authorized (signed and dated), in advance, by the campus principal, department head or appropriate administrator using the Request to Attend (RTA) form. An RTA must be submitted even if your supervisor or principal has instructed you to make a trip. An RTA is required for trips where the only expense is mileage.

Out-of-state trips for employees will not be allowed without written approval from the Superintendent. Out-of-state trips for students require board approval.

List all foreseeable expenses on the RTA. Items, other than minor incidentals, that are not listed on the RTA will not be reimbursed. Complete all boxes on the form. Incomplete forms will be returned to the campus/department Administrative Assistant. RTAs need to be submitted to the Finance Department **at least 10 work days prior to the registration deadline**.

After returning from a trip, a Travel Reimbursement Request (TRR) form should be completed with receipts attached (including those for prepaid items, such as hotels, and district credit card charges). In accordance with Board policy DEE (local), requests for reimbursement must be submitted to the Finance Department, with appropriate documentation & signatures, within 90 days after the trip. For trips made near the end of the fiscal year, please submit requests for reimbursement as soon as possible after the trip so that the transactions can be recorded in the proper fiscal year.

Mileage is reimbursed at 50 cents per mile for the use of a personal vehicle according to the standard mileage chart found on the [Business Office webpage](#). Gasoline and any other expenses are not reimbursed because these costs are considered part of the 50 cents per mile reimbursement. When multiple employees are traveling on the same dates with the same itinerary, they must coordinate travel to best utilize District or grant funds.

Reimbursements are made only for trips authorized (signed and dated) in advance. Approval for reimbursements for campus personnel is given by the principal, for athletics by the athletic director, for administrative and support personnel the respective department head, and for principals and support department heads by the Superintendent. It is the responsibility of the employee traveling or the student group sponsor to submit the appropriate forms at appropriate times.

[Hotel Occupancy Tax Exemption Form](#)

The hotel occupancy tax exemption form shall be used for in-state school-related and District travel to conferences and workshops. Copies may be obtained from the [Business Office webpage](#). A number is not required for the Texas Hotel Occupancy Tax Exemption Certificate to be valid as noted at the top of the form. Lodging taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges. This form is not applicable to out-of-state travel.

[Hotel Occupancy Tax Exemption](#)

Employee & Board Member Travel

Meals are paid on a per diem basis for overnight trips only. The rate for full days away from Marble Falls is \$30. If any meals are provided at a conference, workshop or the hotel, no reimbursement will be made for those meals. Meals during partial days away for overnight trips are paid in the following manner:

- Leave before 5:00 am or return after 7:00 am to receive breakfast
- Leave before 11:00 am or return after 1:00 pm to receive lunch
- Leave before 5:00 pm or return after 7:00 pm to receive dinner

RTAs and reimbursement requests must include the time of departure and return. These times will determine which meals will be paid.

Transportation – employees are encouraged to use district owned vehicles, when available, rather than personal vehicles. The rates for these vehicles are as follows:

- | | | |
|---------------------|------------------------------|--------------------------|
| • School Bus | \$1.65 per mile | Sponsor furnishes driver |
| • School Bus/Driver | \$1.65 per mile/\$16.50 hour | |
| • SUV | \$.65 per mile | Sponsor furnishes driver |
| • SUV/Driver | \$.65 per mile/\$16.50 hour | |

Student Travel

Board policy [FMG \(Local\)](#) states that overnight trips for students may be approved by the campus principal for trips within the state of Texas. The Board must approve out-of-state trips. The same transportation rates apply as shown above.

Meals are limited to \$7 per meal for each student and sponsor. Tips for meals are included in this limit and are limited to 15% of the food cost. Receipts and any meal money change must be returned after the trip. For “playoff” games the limit is \$10 per meal for each student and sponsor.

Employee Incidental Mileage Form

This form is for requesting mileage for traveling in district (campus to campus, campus to bank, campus to homebound students’ place of residence, etc.). This form shall be submitted to the Finance Department monthly.

[Request to Attend \(RTA\)](#)

[Travel Reimbursement Request \(TRR\)](#)

[Employee Incidental Mileage](#)

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) or cash on delivery (COD) will **not** be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available from the Finance Department. Links to the most commonly used coops are provided at the bottom of this section. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Requests to add new vendors (see link below: step 1 – new vendor request) will be considered once the following procedure has been completed. Give yourself plenty of time as this could be a lengthy process. If you need something right away, the best course of action is to find a vendor already on one of the coop lists.

1. Justify the need to set up a new vendor.
 - a. Can the product be found using a coop vendor?
 - b. Is this product in a category which will exceed the \$50,000 threshold?
 - c. What is price comparison between coop and non-coop vendors?
2. Find the coop vendors who sell the same product and check to see if they will match the price.
 - a. Get written quotes from at least 2, but preferably 3, vendors showing their product and best price.
3. The Executive Director of Finance will determine if a new vendor should be added. If there is a significant savings, the new vendor may be allowed. "Significant savings" will be determined by the Executive Director of Finance and will vary depending on the product. Other factors may also need to be considered depending on the situation.

If it is determined that the new vendor will be added, you will be asked to complete a New Vendor Packet Contact the Financial Services Specialist for a New Vendor Packet. The packet shall include the following. Other documents may be required based on the services to be performed by the vendor.

- Vendor Information Form
- W-9 form,
- Conflict of Interest Questionnaire (CIQ), and
- Felony Conviction Notice
- Other documents may include a Criminal History check and fingerprinting if the vendor will work directly with students, and/or a Certificate of Insurance if the vendor will perform services on district property. The Certificate of Insurance shall include the minimum level of insurance in the areas of auto liability, general liability, and worker's compensation.

The W-9 Form is essential to add the business or contractor to the vendor database. The name of the vendor, as stated on the W-9 Form, shall be entered on the vendor database. Payments will not be made to vendors without a W-9 Form on file.

As a matter of law, all existing and new vendors shall be required to complete and file a conflict of Interest Questionnaire (CIQ).

The Felony Conviction Notice shall be collected from all vendors that enter into a contract with the school district. The Texas Education Code, Section 44.034(a) states that a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of the felony.

Furthermore, Section 44.034(b) states that a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract.

Lastly, Section 44.034 (c) states that this section does not apply to a publicly held corporation. In addition to the felony conviction verification, the district shall obtain a criminal history background check and/or fingerprinting verification for all vendors that will work directly with students.

[Step 1 - New Vendor Request](#)

[Step 2 - New Vendor Packet](#)

<http://www.esc20.net>

<http://www.pacecoop.org/>

<http://www.tcpn.org/default.aspx?name=tcpn.vendors&ST=TX>

<http://www.tips-usa.com/vlist.cfm>

<http://www.vendor.buyboard.com/>

Appendix A

Overview of Account Codes

Account Structure:

Fund	Function	Object	Sub-Obj.	Organization	Year	Program (PIC)	Local
XXX	XX	XXXX	XX	XXX	X	XX	XXX

TEA mandates a 17-digit account code. We use a 2-digit sub-object and 3-digit local code (optional) to track expenditures in greater detail.

Account Code Determination:

- Fund How is the expenditure financed?
- Function What is the purpose of the expenditure?
- Object What was purchased?
- Sub-Object Optional - use for greater detail in accounting
- Organization What campus/department does the expenditure benefit?
- Fiscal Year What year did the transaction occur? (only used for federal funds)
- PIC What is the intent of the program provided to students?
- Optional Three-digit code – use for greater detail in accounting

Common Fund Codes:

- 199 General Fund
- 46X Campus Activity Fund
- 865 Student Activity Fund

Function Codes:

- 11 Instruction
- 12 Instructional Resources and Media Services
- 13 Curriculum Development and Instructional Staff Development
- 21 Instructional Leadership
- 23 School Leadership
- 31 Guidance, Counseling and Evaluation Services
- 33 Health Services
- 34 Student (Pupil) Transportation
- 35 Food Services
- 36 Extracurricular Activities
- 41 General Administration
- 51 Facilities Maintenance and Operations
- 52 Security and Monitoring Services
- 53 Data Processing Services

- 61 Community Services
- 71 Debt Service
- 81 Facilities Acquisition and Construction
- 91 Intergovernmental Charges
- 93 Payments to Fiscal Agent/Member District of SSA
- 99 Other Governmental Charges

Object Codes:

- Salaries – 6100’s
 - 6112 Salaries or Wages – Substitute Teachers and Other Professionals
 - 6118 Stipend
 - 6119 Salaries or Wages – Teachers and Other Professionals
 - 6121 Extra Duty/Overtime Pay
 - 6129 Salaries or Wages – Support Personnel
- Contracted Services – 6200’s
 - 6219 Professional Services (licensed or registered with the state)
 - 6239 Education Service Center Services
 - 6248 Technology Contracted Maintenance and Repairs (copier usage)
 - 6249 Contracted Maintenance and Repairs
 - 6268 Technology Rentals (copier lease)
 - 6269 Rentals
 - 6291 Consulting Services
 - 6298 Technology Contracted Services
 - 6299 Miscellaneous Contracted Services
- Supplies – 6300’s
 - 6321 Textbooks
 - 6329 Reading Materials
 - 6339 Testing Materials
 - 6398 Technology Related Supplies – software license
 - 6399 General Supplies
- Travel and Miscellaneous – 6400’s
 - 6411 Travel – Employee Only (conference registrations, actual travel)
 - 6412 Travel – Students (registrations, meals)
 - 6419 Travel – Non-Employees
 - 6491 Newspaper Advertisements (required by statute)
 - 6494 District Vehicle (yellow bus, SUVs)
 - 6495 Dues
 - 6499 Miscellaneous Operating Costs
 - Fees (not associated with travel)
 - Awards
 - Virtual Training
 - Graduation Expenses
 - Food/Refreshments

- Newspaper Advertisements (not required by statute)
- Capital Outlay – 6600’s
 - 6639 Equipment with Unit Cost > \$5,000

Organization Codes:

- Campuses
 - 001 Marble Falls High School
 - 002 Falls Career High School
 - 041 Marble Falls Middle School
 - 101 Marble Falls Elementary School
 - 102 Colt Elementary School
 - 103 Highland Lakes Elementary School
 - 104 Spicewood Elementary School
- Departments
 - 699 Summer School
 - 701 Superintendent
 - 702 School Board
 - 731 Administrative Services
 - 740 Finance
 - 741 Human Resources
 - 913 Curriculum and Instruction
 - 923 Special Services
 - 934 Transportation
 - 935 Food Service
 - 951 Maintenance
 - 953 Technology

Program Intent Codes:

- 11 Basic Educational Services
- 21 Gifted and Talented
- 22 Career and Technical
- 23 Services to Students with Disabilities (Special Education)
- 24 Accelerated Education
- 25 Bilingual Education and Special Language Programs
- 26 Non-disciplinary Alternative Education Programs
- 29 Disciplinary Alternative Education Program
- 30 Title I, Part A – School-wide
- 32 Pre-Kindergarten
- 33 Pre-Kindergarten – Special Ed
- 35 Pre-Kindergarten – Bilingual
- 36 Early Education Allotment
- 37 Dyslexia
- 38 College, Career & Military Readiness
- 43 Special Education - Dyslexia
- 91 Athletics and Related Activities
- 99 Undistributed