Agenda of Regular Meeting

The Board of Trustees
Marathon ISD
Preparing Each Student for a Successful Future as a Lifelong Learner

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A Regular Meeting of the Board of Trustees of Marathon ISD will be held September 22, 2021, beginning at 6:00 PM in the Marathon High School Library.

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

I. Call Meeting to Order
II. Pledge of Allegiance to the American and Texas Flags
III. Moment of Silence
IV. Public Comment
V. Consent Items
    a. Monthly Tax Collection Report 3
    b. Budget Amendments
    c. Review and approve previous Board Minutes--Aug. 4, Aug. 9, Aug. 25 18
    d. Quarterly Investment Report - 4th Quarter 24
    e. Annual Investment Report 28
VI. Consent Items - Board Information Only
    a. Financial Reports - As of August 2021 (Prior to End of Year Closure) 94
    b. Check Payments for August 2021 120
VII. Resolution: Annual Review of Investment Policy and Investment Strategies (board action) 125
VIII. Resolution: Designation of Investment Officer and Approval of Independent Sources for Investment Training: and Approval of Qualified Brokers (board action) 149
IX. Resolution - Regarding Extension of Leave for Employee Quarantine (board action) 150
X. SB 1444 - Employer Health Benefits (board discussion and possible action) 152
XI. MISD State and Federal Grants Manual (board review) 191
XII. Superintendent Report
    a. TCLAS allocation
    b. Response to Covid-19
        1. Covid testing protocol
        2. CDC and TEA recommendations for Covid cases and exposure to Covid
    c. 2021-22 District Improvement Plan (board action) 388
    d. 2021-22 District Goals (board action) 430

1. Student Performance
    a. 2019 and 2021 MISD State Ratings 431
2. Graduation Rate
    a. ACT (Oct. 23)--seniors; SAT (Nov. 6)--juniors/seniors
3. Staff Quality
4. Safe and Healthy School Climate
    a. Sheriff's department monitoring campus 433
    b. Agreement with Sheriff's Dept--Drug Dogs 443
    c. 2021-22 Emergency Operations Plan 451
5. Fiscal Responsibility and Facilities Management
    a. 2019 ADA plan 567
6. Board/Parent/Community Engagement
    a. Learning Walks with school board members

XIII. Closed Session

In accordance with the Texas Open Meetings Act (Subchapter D and F of Chapter 551 of the Texas Government Code), the board will now enter into a closed meeting to deliberate subjects listed on this agenda authorized by Subchapter D. Any final action, decision, or vote on a subject deliberated in the closed meeting will be taken in an open meeting held in compliance with the Texas Open Meetings Act.

Tex. Gov't Code 551.071, 551.129,551.074

a. Marathon ISD Teacher Housing Master Plan Proposal
b. Vacant lots for sale in Marathon

XIV. Open Session

a. Consideration of Marathon ISD Teacher Housing Master Plan Proposal
b. Consideration of vacant lots for sale in Marathon

XV. Upcoming Events

Oct. 11--Parent/Student Conferences
Oct. 27--School Board Meeting

XVI. Adjourn

The Marathon ISD seven-member Board of Trustees is focused on student achievement and the overall success of the school district.

Marathon ISD
Aug-21

Total Monthly Collected:	3,246.69
Total Paid Taxes	
Current Base (M&O)	2,185.47
Penalty	259.09
Interest	144.59
Atty Fees	0.00
Current Base (I&S)	
Penalty	
Interest	
Delinquent Base (M&O)	507.38
Penalty	48.31
Interest	101.85
Atty Fees	110.55
Delinquent Base (I&S)	
Penalty	
Interest	
Atty Fees	
Current BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Delinqent BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
CED Base	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Refunds	0.00

Total Yearly Collected:	$1,037,667.12
Total Paid Taxes	10/1/2020 to 08/31/2021
Current Base (M&O)	1,019,715.00
Penalty	3,330.08
Interest	1,185.25
Atty Fees	
Current Base (I&S)	
Penalty	
Interest	
Delinquent Base (M&O)	9,810.99
Penalty	1,176.75
Interest	2,449.02
Atty Fees	2,700.84
Delinquent Base (I&S)	
Penalty	
Interest	
Atty Fees	
Current BPP	329.75
Penalty	0.18
Interest	0.05
Atty Fees	0.00
Delinqent BPP	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
CED Base	0.00
Penalty	0.00
Interest	0.00
Atty Fees	0.00
Refunds	1,574.88
Percentage	98.53%

Tax Collections Activity Report - Current/Delinquent

9/7/2021 2:43:25PM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 08/01/2021 to 08/31/2021
Batch(es): ALL

Entity: Marathon ISD

Current Year	M&O		I&S
Taxes	2,185.47		0.00
Discounts	0.00		0.00
Penalty	259.09		0.00
Interest	144.59		0.00
Total Collected	2,589.15		0.00
Total Collected		2,589.15	
Refunds Paid			
Taxes	0.00		0.00
Penalty	0.00		0.00
Interest	0.00		0.00
Total Refunded:	0.00		0.00
Total Refunded:		0.00	
Taxes	2,185.47		0.00
Penalty	259.09		0.00
Interest	144.59		0.00
Total Disbursed:	2,589.15		0.00
Total Disbursed:		2,589.15	

Delinquent Years	M&O		I&S
Taxes	507.38		0.00
Discounts	0.00		0.00
Penalty	48.31		0.00
Interest	101.85		0.00
Total Collected	657.54		0.00
Total Collected		657.54	
Refunds Paid			
Taxes	0.00		0.00
Penalty	0.00		0.00
Interest	0.00		0.00
Total Refunded:	0.00		0.00
Total Refunded:		0.00	
Taxes	507.38		0.00
Penalty	48.31		0.00
Interest	101.85		0.00
Total Disbursed:	657.54		0.00
Total Disbursed:		657.54	

All Years	M&O		I&S
Taxes	2,692.85		0.00
Discounts	0.00		0.00
Penalty	307.40		0.00
Interest	246.44		0.00
Total Collected	3,246.69		0.00
Total Collected		3,246.69	
Refunds Paid			
Taxes	0.00		0.00
Penalty	0.00		0.00
Interest	0.00		0.00
Total Refunded:	0.00		0.00
Total Refunded:		0.00	
Taxes	2,692.85		0.00
Penalty	307.40		0.00
Interest	246.44		0.00
Total Disbursed:	3,246.69		0.00
Total Disbursed:		3,246.69	

	Current Year	Delinquent Years	All Years
Total Collected	2,589.15	657.54	3,246.69
Attorney Fees	512.60	110.55	623.15
Other Fees	0.00	0.00	0.00
Overpayments	0.00	0.00	0.00
Total Paid	3,101.75	768.09	3,869.84
Underpayments	0.00	0.00	0.00
Total Paid	3,101.75	768.09	3,869.84

Attorney Fees	512.60	110.55	623.15
Refunds Paid - Attorney Fees	0.00	0.00	0.00
Attorney Fee Disbursement Amount	512.60	110.55	623.15

Report Criteria

Entity: ALL
Year: ALL
Date Range: 08/01/2021 to 08/31/2021
Batch(es): ALL

Entity MISD BPP

Current Year	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

Delinquent Years	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

All Years	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

Current Year	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

Delinquent Years	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

All Years	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

Tax Collections Activity Report - Current/Delinquent

9/7/2021 2:43:25PM

Report Criteria

Entity: ALL
Year: ALL
Date Range: 08/01/2021 to 08/31/2021
Batch(es): ALL

Entity MCED

Current Year	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

Delinquent Years	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

All Years	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

Current Year	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

Delinquent Years	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

All Years	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

Year to Date Recap Report

August 2021 (08/01/2021 - 08/31/2021)

9/7/2021 2:57:56PM

Totals for Entity: 23 Marathon ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1971	18.55	0.00	18.55	18.55	0.00	0.00	18.55	0.00	0.00	0.00	0.00	18.55	0.00	100.00	0
1972	18.56	0.00	18.56	18.56	0.00	0.00	18.56	0.00	0.00	0.00	0.00	18.56	0.00	100.00	0
1973	18.56	0.00	18.56	18.56	0.00	0.00	18.56	0.00	0.00	0.00	0.00	18.56	0.00	100.00	0
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1976	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1978	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	.00	0
1983	403.75	-355.30	48.45	48.45	0.00	0.00	48.45	3.64	76.76	16.91	0.00	147.76	0.00	100.00	0
1984	1,033.08	-613.07	420.01	420.01	0.00	0.00	420.01	37.04	769.41	167.27	0.00	1,393.73	0.00	100.00	0
1985	1,797.09	-1,460.62	336.47	336.47	0.00	0.00	336.47	26.15	527.88	115.82	0.00	1,006.32	0.00	100.00	0
1986	1,899.75	-1,623.26	276.49	276.49	0.00	0.00	276.49	25.42	487.25	108.67	0.00	897.83	0.00	100.00	0
1987	1,961.43	-1,206.32	755.11	755.11	0.00	0.00	755.11	86.16	1,855.44	398.94	0.00	3,095.65	0.00	100.00	0
1988	1,954.87	-1,164.86	790.01	790.01	0.00	0.00	790.01	90.12	1,874.86	407.37	0.00	3,162.36	0.00	100.00	0
1989	1,960.98	-1,150.11	810.87	810.87	0.00	0.00	810.87	73.94	1,455.17	321.84	0.00	2,661.82	0.00	100.00	0
1990	2,024.73	-1,179.43	845.30	845.30	0.00	0.00	845.30	76.72	1,431.20	322.07	0.00	2,675.29	0.00	100.00	0
1991	937.59	-417.23	520.36	520.36	0.00	0.00	520.36	50.81	815.05	193.36	0.00	1,579.58	0.00	100.00	0
1992	781.15	-306.25	474.90	474.90	0.00	0.00	474.90	48.58	724.84	176.71	0.00	1,425.03	0.00	100.00	0
1993	2,468.51	-954.24	1,514.27	1,514.27	0.00	0.00	1,514.27	159.05	2,241.14	558.89	0.00	4,473.35	0.00	100.00	0
1994	2,354.46	-1,030.07	1,324.39	1,324.39	0.00	0.00	1,324.39	133.45	1,797.57	456.48	0.00	3,711.89	0.00	100.00	0
1995	2,902.43	-1,081.92	1,820.51	1,820.51	0.00	0.00	1,820.51	150.77	1,855.97	489.52	0.00	4,316.77	0.00	100.00	0
1996	3,696.79	-1,220.58	2,476.21	2,476.21	0.00	0.00	2,476.21	181.27	2,019.06	556.71	0.00	5,233.25	0.00	100.00	0
1997	4,223.17	-1,418.58	2,804.59	2,804.59	0.00	0.00	2,804.59	209.28	2,194.50	622.14	0.00	5,830.51	0.00	100.00	0
1998	5,453.51	-1,445.52	4,007.99	4,007.99	0.00	0.00	4,007.99	268.31	2,423.51	739.10	0.00	7,438.91	0.00	100.00	0
1999	10,414.83	-1,459.91	8,954.92	8,954.92	0.00	0.00	8,954.92	432.96	3,704.64	1,013.58	0.00	14,106.10	0.00	100.00	0
2000	56,668.49	-1,428.35	55,240.14	55,240.14	0.00	0.00	55,240.14	487.42	3,263.21	1,032.10	0.00	60,022.87	0.00	100.00	0
2001	712,159.02	440.79	712,599.81	712,515.96	0.00	0.00	712,515.96	782.87	4,222.93	1,392.74	0.00	718,914.50	83.85	99.99	1
2002	694,002.92	-1,278.31	692,724.61	691,893.16	0.00	0.00	691,893.16	1,197.97	4,806.24	2,070.09	0.00	699,967.46	831.45	99.88	38
2003	662,708.92	-1,753.08	660,955.84	660,125.76	0.28	0.00	660,126.04	1,365.79	3,979.72	2,194.36	0.11	667,665.74	829.80	99.87	38
2004	713,904.51	-5,139.83	708,764.68	707,850.54	2.03	0.00	707,852.57	3,949.95	4,483.16	3,250.35	1.28	719,535.28	912.11	99.87	41

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Totals for Entity: 23 Marathon ISD

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2005	720,343.60	-5,722.65	714,620.95	713,476.73	2.23	0.00	713,478.96	4,437.44	3,541.77	2,286.27	2.25	723,744.46	1,141.99	99.84	43
2006	685,376.41	-5,415.79	679,960.62	678,950.05	0.97	0.00	678,951.02	3,480.41	2,977.23	2,930.11	1.73	688,339.53	1,009.60	99.85	42
2007	542,646.13	-12,597.90	530,048.23	529,265.59	0.84	0.00	529,266.43	2,371.64	1,595.81	1,597.15	2.19	534,832.38	781.80	99.85	44
2008	649,499.84	-2,249.89	647,249.95	646,258.22	2.32	0.00	646,260.54	2,873.40	2,301.29	1,805.14	1.31	653,239.36	989.41	99.85	48
2009	713,110.54	-33,305.88	679,804.66	678,351.63	0.26	0.00	678,351.89	3,581.68	2,821.09	2,976.88	1.77	687,713.05	1,452.77	99.79	55
2010	708,741.13	-2,670.27	706,070.86	704,521.26	4.28	0.00	704,525.54	2,739.18	2,615.28	2,635.75	3.35	712,514.82	1,545.32	99.78	61
2011	744,512.55	-1,714.85	742,797.70	741,319.77	0.79	0.00	741,320.56	2,907.04	2,848.57	2,541.81	1.81	749,619.00	1,477.14	99.80	60
2012	764,146.94	-2,018.40	762,128.54	760,551.55	4.19	0.00	760,555.74	2,917.95	2,745.46	2,537.94	2.45	768,755.35	1,572.80	99.79	64
2013	788,693.11	-6,169.63	782,523.48	780,928.13	2.12	0.00	780,930.25	4,392.92	3,749.58	4,426.43	5.79	793,502.85	1,593.23	99.80	68
2014	873,578.88	-17,511.24	856,067.64	854,406.64	6.68	0.00	854,413.32	4,072.04	2,925.24	3,224.31	4.93	864,633.16	1,654.32	99.81	73
2015	968,189.65	-4,782.13	963,407.52	961,173.85	3.08	0.00	961,176.93	4,165.48	2,964.04	2,678.31	6.47	970,988.15	2,230.59	99.77	83
2016	1,020,985.68	-14,639.27	1,006,346.41	1,002,408.03	4.17	0.00	1,002,412.20	3,897.29	2,806.17	4,455.57	3.34	1,013,570.40	3,934.21	99.61	95
2017	1,053,948.10	-5,063.56	1,048,884.54	1,044,942.42	2.23	0.00	1,044,944.65	3,883.14	2,752.43	4,013.44	3.37	1,055,594.80	3,939.89	99.62	102
2018	1,100,430.61	-11,584.44	1,088,846.17	1,083,679.92	3.21	0.00	1,083,683.13	3,014.99	2,234.49	3,558.13	3.26	1,092,490.79	5,163.04	99.53	108
2019	1,013,606.07	-22,591.85	991,214.22	985,718.04	6.29	0.00	985,724.33	2,563.11	1,448.94	2,230.52	1.79	991,962.40	5,489.89	99.45	131
2020	1,038,705.63	-3,779.96	1,034,925.67	1,019,715.00	1.86	0.00	1,019,716.86	3,330.08	1,185.28	681.70	2.30	1,024,914.36	15,208.81	98.53	173
Total for all Delinquent Years:															
	15,233,776.89	-175,283.80	15,058,493.09	15,021,813.91	45.97	0.00	15,021,859.88	61,115.38	87,338.90	60,502.78	47.20	15,230,818.17	36,633.21		1,195
Totals for All Years:															
	16,272,482.52	-179,063.76	16,093,418.76	16,041,528.91	47.83	0.00	16,041,576.74	64,445.46	88,524.18	61,184.48	49.50	16,255,732.53	51,842.02		1,368
Refund Paid:															
				-47,070.04		0.00		-582.20	-433.73	-228.39	-0.01	-48,314.37			

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

August 2021 (08/01/2021 - 08/31/2021)

9/7/2021 2:57:56PM

Totals for Entity: 23BP MISD BPP

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
2006	528.48	-97.72	430.76	430.76	0.00	0.00	430.76	11.61	7.08	14.25	0.00	463.70	0.00	100.00	0
2007	592.53	-274.81	317.72	317.72	0.00	0.00	317.72	7.04	1.43	0.00	0.00	326.19	0.00	100.00	0
2008	768.08	-3.06	765.02	764.98	0.04	0.00	765.02	15.62	7.94	0.00	0.00	788.54	0.00	99.99	0
2009	20,427.10	-20,093.94	333.16	333.16	0.00	0.00	333.16	6.46	3.30	0.00	0.00	342.92	0.00	100.00	0
2010	119.94	0.00	119.94	119.94	0.00	0.00	119.94	0.00	0.00	0.00	0.00	119.94	0.00	100.00	0
2011	402.85	-41.62	361.23	361.23	0.00	0.00	361.23	13.70	4.97	0.00	0.00	379.90	0.00	100.00	0
2012	637.88	-57.72	580.16	580.16	0.00	0.00	580.16	4.80	2.40	0.00	0.00	587.36	0.00	100.00	0
2013	1,002.65	-443.17	559.48	558.92	0.00	0.00	558.92	7.05	6.41	0.00	0.00	572.38	0.56	99.90	1
2014	281.25	-19.49	261.76	261.22	0.00	0.00	261.22	2.97	0.56	0.00	0.02	264.77	0.54	99.79	1
2015	31,974.19	-30,466.16	1,508.03	1,500.05	0.00	0.00	1,500.05	3.13	1.57	0.00	0.02	1,504.77	7.98	99.47	2
2016	234.16	-13.11	221.05	213.07	0.00	0.00	213.07	2.08	0.37	0.00	0.00	215.52	7.98	96.39	2
2017	270.90	-114.54	156.36	148.38	0.00	0.00	148.38	0.37	0.18	0.66	0.00	149.59	7.98	94.90	2
2018	1,169.44	-996.67	172.77	164.76	0.03	0.00	164.79	0.69	0.35	1.36	0.00	167.16	7.98	95.36	2
2019	366.22	-62.05	304.17	296.90	0.00	0.00	296.90	0.59	0.14	0.00	0.06	297.69	7.27	97.61	2
2020	336.92	0.00	336.92	329.75	0.00	0.00	329.75	0.18	0.05	0.00	0.00	329.98	7.17	97.87	2
Total for all Delinquent Years:															
	58,775.67	-52,684.06	6,091.61	6,051.25	0.07	0.00	6,051.32	76.11	36.70	16.27	0.10	6,180.43	40.29		12
Totals for All Years:															
	59,112.59	-52,684.06	6,428.53	6,381.00	0.07	0.00	6,381.07	76.29	36.75	16.27	0.10	6,510.41	47.46		14
Refund Paid:															
				-252.65		0.00		-2.46	-1.23	0.00	0.00	-256.34			

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Year to Date Recap Report

August 2021 (08/01/2021 - 08/31/2021)

9/7/2021 2:57:56PM

Totals for Entity: 27 MCED

Year	Original Tax	Adjustments	Adjusted Tax	Base Tax Pd	Under	Disc	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Balance	%	#Owed
1991	1,438.69	-652.90	785.79	785.79	0.00	0.00	785.79	77.60	1,249.66	296.11	0.00	2,409.16	0.00	100.00	0
1992	1,472.09	-643.08	829.01	829.01	0.00	0.00	829.01	86.56	1,322.26	319.50	0.00	2,557.33	0.00	100.00	0
Total for all Delinquent Years:															
	2,910.78	-1,295.98	1,614.80	1,614.80	0.00	0.00	1,614.80	164.16	2,571.92	615.61	0.00	4,966.49	0.00		0
Totals for All Years:															
	2,910.78	-1,295.98	1,614.80	1,614.80	0.00	0.00	1,614.80	164.16	2,571.92	615.61	0.00	4,966.49	0.00		0
Refund Paid:															
				0.00		0.00		0.00	0.00	0.00	0.00	0.00			

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage
Balance = Adjusted Tax- Eff Taxes Paid

Report Criteria

Entity: ALL
Year: ALL
Date Range: 10/01/2020 to 08/31/2021
Batch(es): ALL

Entity: Marathon ISD

Current Year	M&O	I&S
Taxes	1,020,767.62	0.00
Discounts	0.00	0.00
Penalty	3,330.08	0.00
Interest	1,185.28	0.00
Total Collected	1,025,282.98	0.00
Total Collected	1,025,282.98	
Refunds Paid		
Taxes	1,052.62	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	1,052.62	0.00
Total Refunded:	1,052.62	
Taxes	1,019,715.00	0.00
Penalty	3,330.08	0.00
Interest	1,185.28	0.00
Total Disbursed:	1,024,230.36	0.00
Total Disbursed:	1,024,230.36	

Delinquent Years	M&O	I&S
Taxes	10,323.64	0.00
Discounts	0.00	0.00
Penalty	1,184.23	0.00
Interest	2,451.15	0.00
Total Collected	13,959.02	0.00
Total Collected	13,959.02	
Refunds Paid		
Taxes	512.65	0.00
Penalty	7.48	0.00
Interest	2.13	0.00
Total Refunded:	522.26	0.00
Total Refunded:	522.26	
Taxes	9,810.99	0.00
Penalty	1,176.75	0.00
Interest	2,449.02	0.00
Total Disbursed:	13,436.76	0.00
Total Disbursed:	13,436.76	

All Years	M&O	I&S
Taxes	1,031,091.26	0.00
Discounts	0.00	0.00
Penalty	4,514.31	0.00
Interest	3,636.43	0.00
Total Collected	1,039,242.00	0.00
Total Collected	1,039,242.00	
Refunds Paid		
Taxes	1,565.27	0.00
Penalty	7.48	0.00
Interest	2.13	0.00
Total Refunded:	1,574.88	0.00
Total Refunded:	1,574.88	
Taxes	1,029,525.99	0.00
Penalty	4,506.83	0.00
Interest	3,634.30	0.00
Total Disbursed:	1,037,667.12	0.00
Total Disbursed:	1,037,667.12	

	Current Year	Delinquent Years	All Years
Total Collected	1,025,282.98	13,959.02	1,039,242.00
Attorney Fees	681.70	2,700.84	3,382.54
Other Fees	0.00	0.00	0.00
Overpayments	2.30	0.00	2.30
Total Paid	1,025,966.98	16,659.86	1,042,626.84
Underpayments	1.86	0.00	1.86
Total Paid	1,025,966.98	16,659.86	1,042,626.84

Attorney Fees	681.70	Attorney Fees	2,700.84	Attorney Fees	3,382.54
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	681.70	Attorney Fee Disbursement Amount	2,700.84	Attorney Fee Disbursement Amount	3,382.54

Tax Collections Activity Report - Current/Delinquent

Report Criteria

Entity: ALL
Year: ALL
Date Range: 10/01/2020 to 08/31/2021
Batch(es): ALL

Entity MISD BPP

Current Year	M&O	I&S
Taxes	329.75	0.00
Discounts	0.00	0.00
Penalty	0.18	0.00
Interest	0.05	0.00
Total Collected	329.98	0.00
Total Collected	329.98	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	329.75	0.00
Penalty	0.18	0.00
Interest	0.05	0.00
Total Disbursed:	329.98	0.00
Total Disbursed:	329.98	

Delinquent Years	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

All Years	M&O	I&S
Taxes	329.75	0.00
Discounts	0.00	0.00
Penalty	0.18	0.00
Interest	0.05	0.00
Total Collected	329.98	0.00
Total Collected	329.98	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	329.75	0.00
Penalty	0.18	0.00
Interest	0.05	0.00
Total Disbursed:	329.98	0.00
Total Disbursed:	329.98	

	Current Year	Delinquent Years	All Years
Total Collected	329.98	0.00	329.98
Attorney Fees	0.00	0.00	0.00
Other Fees	0.00	0.00	0.00
Overpayments	0.00	0.00	0.00
Total Paid	329.98	0.00	329.98
Underpayments	0.00	0.00	0.00
Total Paid	329.98	0.00	329.98

Attorney Fees	0.00	Attorney Fees	0.00	Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00	Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00	Attorney Fee Disbursement Amount	0.00

Report Criteria

Entity: ALL
Year: ALL
Date Range: 10/01/2020 to 08/31/2021
Batch(es): ALL

Entity MCED

Current Year	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

Delinquent Years	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

All Years	M&O	I&S
Taxes	0.00	0.00
Discounts	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Collected	0.00	0.00
Total Collected	0.00	
Refunds Paid		
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Refunded:	0.00	0.00
Total Refunded:	0.00	
Taxes	0.00	0.00
Penalty	0.00	0.00
Interest	0.00	0.00
Total Disbursed:	0.00	0.00
Total Disbursed:	0.00	

Current Year	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

Delinquent Years	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

All Years	
Total Collected	0.00
Attorney Fees	0.00
Other Fees	0.00
Overpayments	0.00
Total Paid	0.00
Underpayments	0.00
Total Paid	0.00
Attorney Fees	0.00
Refunds Paid - Attorney Fees	0.00
Attorney Fee Disbursement Amount	0.00

Totals for Entity: 23 Marathon ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
1971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1972	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1974	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1975	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1976	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1977	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1978	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1981	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1982	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1983	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1984	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1985	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1986	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1987	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1989	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1993	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1994	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1995	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1996	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1997	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1998	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2001	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2002	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2003	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2004	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Totals for Entity: 23 Marathon ISD

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
2005	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	51.35	0.00	0.00	51.35	6.16	28.24	17.15	0.00	102.90	0.00
2017	117.66	0.00	0.00	117.66	4.56	16.35	11.78	0.00	150.35	0.00
2018	25.11	0.00	0.00	25.11	0.00	0.00	0.00	0.00	25.11	0.00
2019	313.26	0.00	0.00	313.26	37.59	57.26	81.62	0.00	489.73	0.00
2020	2,185.47	0.00	0.00	2,185.47	259.09	144.59	512.60	0.00	3,101.75	-131.45
Total for Delinquent Years										
	507.38	0.00	0.00	507.38	48.31	101.85	110.55	0.00	768.09	0.00
Totals for All Years:										
	2,692.85	0.00	0.00	2,692.85	307.40	246.44	623.15	0.00	3,869.84	-131.45
Refund Paid:										
	0.00		0.00		0.00	0.00	0.00	0.00	0.00	

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Totals for Entity: 23BP MISD BPP

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Delinquent Years	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals for All Years:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund Paid:	0.00		0.00		0.00	0.00	0.00	0.00	0.00	

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

Totals for Entity: 27 MCED

Year	Base Tax Pd	Under	Discounts	Eff Taxes Paid	Penalty	Interest	Att. Fee	Overage	Payments	Adjustments
1991	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1992	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Delinquent Years										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals for All Years:										
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Refund Paid:										
	0.00		0.00		0.00	0.00	0.00	0.00	0.00	

Effective Taxes Paid = Base Tax Pd + Under + Disc
Amount Paid = Base Tax Pd + Penalty + Interest + Att. Fee+ Overage

SPECIAL BOARD MEETING
AUGUST 9, 2021

A Special Board Meeting of the Board of Trustees of Marathon ISD was held on August 9, 2021, in the Marathon High School Library.
Present Board Members: Steven Aguilar, Judy Briones, Cheyenne Marta
Zoom – In: Dara Cavness, Hayes West
Absent Board Members: Marina Aguilar, Craig Carter
Staff: Dr. Peter Price, Coy Gonzalez
Audience of Individuals: Mary Grisham

I. Call Meeting to Order : Board President Judy Briones called the meeting to order at 5:00 p.m.
II. Recited the Pledge of Allegiance to the American and Texas Flags
III. Moment of Silence
IV. Public Comments – Mary Grisham gave a brief introduction of herself and her interest in being part of the Marathon ISD.
V. Dean of Students job description (board discussion) Dr. Price share with board members a job description for Mary Grisham as her role for job tittle Dean of Students and what services Mary Grisham would provide the MISD district.
VI. Closed Session – In accordance with the Texas Open Meetings Act (Subchapters D and F of Chapter 551, of the Texas Government Code), the board will not enter into a closed meeting at 5:15 p.m.
    a. Consideration of probationary contract for 2021-2022 Dean of Students
VII. Open Session – The board returned to Open Session at 5:57 p.m.
    a. Consideration of probationary contract for 2021-22 Dean of Students. A motion was made by Dara Cavness and second by Steven Aguilar to offer Mary Schartze-Grisham a Probationary Non-Chapter 21 Dean of Students Contract for the 2021-2022. Motion Carried.
VIII. Student, Staff, Family, and Community Safety – Dr. Price informed the board regarding Covid -19 is on the rise, MISD cannot mandate staff for students to wear mask, it will be optional for right now. Staff and students will do the best they can to stay safe.
IX. Adjourn: A motion was made by Steven Aguilar and second by Dara Cavness to adjourn board meeting at 6:06 p.m. Motion Carried.

Board President _____

Board Secretary _____

MARATHON INDEPENDENT SCHOOL DISTRICT
SPECIAL BOARD MEETING
AUGUST 4, 2021

A Special Board Meeting of the Board of Trustees of Marathon ISD was held on August 4, 2021, held in the High School Library.
Board Members Present: Steven Aguilar, Judy Briones, Cheyenne Marta, Hayes West- 5:25 p.m.
Zoom-In: Dara Cavness
Absent Board Members: Marina Aguilar, Craig Carter
Staff: Dr. Peter Price, Victoria Sanchez, Coy Gonzalez
Audience of Individuals: None

I. Call Meeting to Order: Board President, Judy Briones called the meeting to Order at 5:03 p.m.
II. Recited the Pledge of Allegiance to the American and Texas Flags.
III. Moment of Silence
IV. Public Comment
V. Discussion of 2021-2022 Budget (board discussion)
VI. 2021-2022 District Compensation Plan (board action) – A motion was made by Dara Cavness and second by Steven Aguilar to accept the 2021-2022 District Compensation Plan as presented to board by Business Manager, Victoria Sanchez. Motion Carried.
VII. Vote on 2021 Proposed Tax Rate (board action) – A motion was made by Dara Cavness and second by Cheyenne Marta to accept the Marathon ISD 2021 Tax Rate as presented by Business Manager, Victoria Sanchez. Motion Carried.
VIII. Schedule and Announce Meeting to Adopt 2021 Budget (board action):
IX. Schedule and Announce Meeting to Discuss Adopted Budget and Proposed 2021 Tax Rate (board action)- A motion was made by Judy Briones and second by Dara Cavness to accept August 25, 2021, date to Discuss Adopted Budget and Proposed 2021 Tax Rate. Motion Carried.
X. Certification of 2021 Property Appraisal Roll (board action) – A motion was made by Steven Aguilar and second by Hayes West to accept the approved Certification 2021 Appraisal Roll for Marathon ISD as presented by Business Manager, Victoria Sanchez. Motion Carried.
XI. Certification of 2021 Certified Tax Roll (board action) – A motion was made by Hayes West and second by Judy Briones to accept the Marathon ISD 2021 Certified Tax Roll as presented by Business Manager, Victoria Sanchez. Motion Carried.
XII. Budget Amendment (board action) None
XIII. Superintendent Report: Dr. Peter Price discussed the items below.
XIII.a. District Goals Updates
XIII.b. Student Performance
XIII.b.1. TLCLAS grant proposal (board action)
XIII.c. Graduation Rate
XIII.d. Staff Quality – Call Special Board Meeting on Monday, August 9, 2021
XIII.d.1. Consideration of Employee Handbook (board action) – A motion was made by Hayes West and second by Steven Aguilar to approve the 2021-2022 Employee Handbook and to add a Dress Code for staff to dress professional as in Business Casual. Moton Carried with Judy Briones abstaining.

XIII.e. Safe and Healthy School Climate

XIII.e.1. Consideration of Student Handbook/Code of Conduct (board action) – A motion was made by Dara Cavness and second by Hayes West to accept the 2021-2022 Student Handbook/Code of Conduct with the edits as discussed. Motion Carried

XIII.f. Fiscal Responsibility and Facilities Management

XIII.f.1. Consideration of JSA architectural bids for track, telescope building, digital lab, and boy's locker room (board action) board discussed no action taken will schedule zoom-in meeting with JSA -Richard.

Board Meeting Break – 6:41 p.m.

Board Meeting back in session at 6:45 p.m.

XIII.g. 1. Debrief SLI (board discussion) – board members shared information regarding SLI.

XIII.g.2. Consideration of school board/superintendent norms

XIII.g.3. School board/superintendent communication – Before we speak, let's all T.H.I.N.K. – information only.

XIII.g.4. TASB Effective Board Practices – consideration of future school board self-assessment – information only.

XIV. Upcoming Events

XIV.a. August 10-17 – Staff Development for teachers.

August 18 -First Day of School

August 25 – School Board Meeting (6pm)

XV. Adjourn – A motion was made by Hayes West and second by Steven Aguilar to adjourn meeting at 7:03 p.m. Motion Carried.

Board President _____

Board Secretary _____

MARATHON INDEPENDENT SCHOOL DISTRICT
REGULAR SCHOOL BOARD MEETING
AUGUST 25, 2021

A Regular School Board Meeting of Marathon ISD was held on Wednesday, August 25, 2021, in the Marathon High School Library.
Present Board Members: Judy Briones, Cheyenne Marta, Dara Cavness
Zoom In - Marina Aguilar, Steven Aguilar, Hayes West
Absent: Craig Carter
Staff: Dr. Price, Victoria Sanchez, Coy Gonzalez
Audience of Individuals: Zoom -in Richard Schwope with JSA Architect

I. Call Meeting to Order: The Board President, Judy Briones called the board meeting to order at 6:02 p.m.
II. Recited the Pledge of Allegiance to the American and the Texas Flag
III. Moment of Silence
IV. Public Comments
V. Discuss Proposed 2021-2022 Budget (board and public information participation)
VI. Adopt 2021-2022 Budget (board action) A motion was made by Dara Cavness and second by Cheyenne Marta to Adopt 2021-2022 Marathon ISD Budget as presented by Business Manager, Victoria Sanchez. Motion Carried.
VII. Discuss 2021-2022 Budget and Proposed 2021 Tax Rate (board and public information/participation)
VIII. Adopt 2021 Tax Rate by Resolution (board action) A motion was made by Dara Cavness and second by Steven Aguilar to Adopt the 2021 Tax Rate by Resolution as presented by Business Manager, Victoria Sanchez. Tax Rate Adoption Resolution – we the Board of Trustees of the Marathon Independent School District, hereby levy or set the tax rate on $100 valuation for the District for the tax year 2021, at total tax rate of $0.9790, to be assessed and collected by the duly specified assessor and collector. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.987 PERCENTAND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATLEY $28.40. Motion Carried.
IX. Public Notice: ESSER Supplemental Grant (board and public information and input) Purpose of the Grant is to address a small number of school systems that have more direct COVID-19 expenses and/or projected costs for learning loss recovery than they will receive under CRRSA ESSER II and ARP ESSER III formula funding, the Texas Legislature authorized under TEC Section29.930 as added by House Bill 1525, 87th Legislature, Regular Session, a portion of the state's discretionary ESSER III funding to provide additional resources to pay for unreimbursed costs due to the coronavirus pandemic and for unreimbursed costs due to the coronavirus pandemic and for intensive educational supports for student not performing satisfactorily. Marathon ISD is eligible to receive funding for the ESSER Supplement Grant Program.
X. Private Transportation Allotment Program (board approval) A motion was made by Dara Cavness and second by Judy Briones to approve the District granting a private transportation allotment of $500.00 per family, per school year, on completion and submission of application, and verification of enrollment and attendance of the student(s) listed on the application. Students enrolled for the full year a sum of $250.00

will be paid at the end of each semester after enrollment and attendance are verified at the end of each semester. Motion Carried.

XI. Fiscal Responsibility and Facilities Management
   a. Teacher housing (board discussion)
   b. JSA Richard Schwope and potential projects (board discussion/action) – Board discussed and Zoom-in with Richard Schwope to discuss the scope of work on the proposal prepared by JSA Architects. A motion was made by Dara Cavness and second by Steven Aguilar to accept the Proposal/Letter of Agreement dated July 9, 2021, which includes the District's Scope of Projects to the Boy's Locker Room, Telescope Building, Digital Lab, Running Track. Motion Carried.

XII. Consent Items (board action) A motion was made by Cheyenne Marta and second by Dara Cavness to approve the Consent Items with the revisions to Item # XII. c. Motion Carried with Marina Aguilar abstaining.
   a. Monthly Tax Collection Report
   b. Budget Amendments – None
   c. Review and approve previous Board Minutes – July 2021. Board minutes revised item #XII. 2011-2022 Teacher/Counselor/Principal Pay Step Scale & Additional Pay Scale (board actions) A motion was made by Cheyenne Marta and second by Dara Cavness to **accept the 2021 -2022 Teacher/Counselor/Principal pay step scale as presented, and the Additional Pay Scale with the exception of the increase to the principal and counselor stipends, leave stipend amount as currently approved (principal $3000; counselor $2000). Motion Carried.**

XIII. Consent Items – Board Information Only
   a. Financial Reports – As of July 2021
   b. Checky Payments for July 2021

XIV. Superintendent Report
   a. First week of school update – teachers will post weekly grades
      1. Pre-assessments of all students
      2. Clear expectations for academics and behavior
   b. Response to Covid -19
      1. Temp checks and/or random Covid tests (board discussion) Discussion by board and was decided the Superintendent has the board support in what is decided.
      2. Consideration of Covid-related leave for employees (board discussion/action) – A motion was made by _____ and second by _____ that the Board of Trustees of Marathon School District authorizes providing additional paid leave for all regular employees—contractual and noncontractual, salaried and non-salaried – who are instructed not to report to work during an epidemic. The Authority granted by this resolution to provide additional paid leave for- all employees instructed not to report for work provides additional leave for a duration of 8-10 days unless the Board takes action to authorize leave for a longer duration. Motion Carried.
   c. District Goals Update
      1. Student Performance
      2. Graduation Rate
      3. Staff Quality
      a. Teacher Incentive Allotment (TIA)- board information
      4. Safe and Healthy School Climate
      5. Board/Parent/Community Engagement

a. Return to face-to-face school board meetings in September 2021.

XV. Closed Session – In accordance with the Texas Open Meetings Act (Subchapter D and F of Chapter 551 of the Texas Government Code), the board will now enter a closed session meeting to deliberate subjects listed on this agenda authorized by Subchapter D. The board will now enter a closed session at 8:03 p.m.
   a. Personnel Update
   b. Consideration of Guardian program

XVI. Open Session – Board returned to Open Session at 8:21 p.m.
   a. Consideration of personnel update
   b. Consideration of Guardian Update – A motion was made by Dara Cavness and second by Steven Aguilar to move forward with the Guardian Program. Motion Carried.

XVII. Upcoming Events
   a. Sept. -8 – 6:30 pm-Elementary Open House
      Sept. 9 – 6:30 JH/HS Open House
      Sept. 15 – 1:30- 3:30 pm -Vaccination Clinic
      Sept 22 – 6:00 pm – School Board Meeting

XVIII. Adjourn: A motion was made by Dara Cavness and second by Judy Briones to adjourn board meeting at 8:24 pm. Motion Carried.

Board President _____

Board Secretary _____

MARATHON INDEPENDENT SCHOOL DISTRICT

QUARTERLY INVESTMENT REPORT

QUARTER ENDING:

August 31, 2021

PRESENTED TO MISD BOARD OF TRUSTEES ON

September 22, 2021

STATEMENT OF COMPLIANCE

The investments of the District are in compliance with the Investments Policy and the Public Funds Investment Act.

SUBMITTED BY: _____

Victoria Sanchez, Business Manager

APPROVED BY: _____

Peter H. Price, Superintendent

Participant #: 22902

Lone★Star™ Investment Pool **2021 4th Quarter Quarterly Statement**

Statement Period: 06/01/2021 to 08/31/2021

Victoria Sanchez
Marathon ISD
PO Box 416
Marathon,Texas 79842-0416

Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
General Fund	Corporate Overnight Fund	1,315,785.77	1.00	1,315,785.77	1,315,867.06	56.84%
	Government Overnight Fund	999,235.17	1.00	999,235.17	999,286.48	43.16%
			Totals:	**2,315,020.94**	**2,315,153.54**	

Totals

Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	1,315,785.77	1.00	1,315,785.77	56.84 %
Government Overnight Fund	999,235.17	1.00	999,235.17	43.16 %
Corporate Overnight Plus Fund	0.00	1.00	0.00	0.00 %
		Total Value:	**2,315,020.94**	**100.00 %**

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
06/01/2021	Starting Balance	1,315,540.38			1,315,540.38
06/30/2021	Interest	1,315,621.66	81.28	1.00	81.28
07/30/2021	Interest	1,315,716.29	94.63	1.00	94.63
08/31/2021	Interest	1,315,785.77	69.48	1.00	69.48
08/31/2021	Ending Balance	1,315,785.77			1,315,785.77

General Fund - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
06/01/2021	Starting Balance	1,249,220.01			1,249,220.01
06/30/2021	Interest	1,249,225.26	5.25	1.00	5.25
07/30/2021	Interest	1,249,230.68	5.42	1.00	5.42
08/05/2021	Withdrawal	999,230.68	-250,000.00	1.00	-250,000.00
08/31/2021	Interest	999,235.17	4.49	1.00	4.49
08/31/2021	Ending Balance	999,235.17			999,235.17

INVESTMENT REPORT FOR QUARTERS ENDING
August 31, 2021

Background Information:
State law and Board Policy require a quarterly report regarding the District's investments. This agenda action meets the requirements for Section 2256.023.

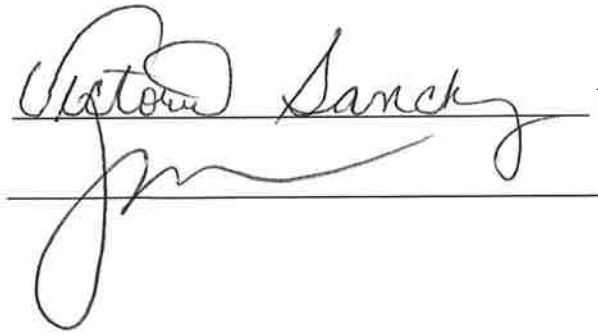
Administrative Consideration:
Interest on investments helps the District achieve District and campus goals. This report is to allow the Board of Trustees to review the investment activity for the quarter, noting earnings, rates, and the investment position of the District at the end of each quarter. Yield information provided reflects the yield at the end of the quarter presented.

The District currently invests interlocal governmental investment pools, "pools" which allow withdrawal on same day basis. As a result, all investments have a weighted average maturity of one day. The book value of the pools is considered to be the market value so that balances as of the report dates are also the market values.

The District also invests in two NOW accounts with West Texas National Bank which allows withdrawal of funds on same day basis. One account is mainly used for operational purposes and excess funds are deposited into the District's pool account to ensure that the highest earning available is utilized. The second account is used for student scholarships awarded annually.

The District currently has two Certificates of Deposit with TransPecos Bank for General Operations that allows for withdrawal of funds at maturity.

Certification of Investment Officers:
We, the approved Investment Officers of Marathon ISD, hereby certify that the following Quarterly Investment Report represents the investment position of the District as of the quarter presented in compliance with the Board approved Investment Policy CDA (Legal) (Local), the Public Funds Investment Act (Texas Government Code 2256), and Generally Accepted Accounting Principles (GAAP).



Victoria Sanchez, Business Manager

Peter H. Price, Superintendent

MARATHON ISD QUARTERLY REPORT

Quarter Ending: August 31 2021

	BALANCE 5/31/2021	TRANSACTIONS (EXCL. INT.)	INTEREST EARNINGS	NET CHANGE	BALANCE 8/31/2021
GENERAL OPERATING FUND					
West Texas National Bank					
Maintenance Fund - New Acct.	$ 269,619.32	$ (28,200.93)	$ 16.92	$ (28,184.01)	$ 241,435.31
Lone Star Investment Pool					
Corporate Overnight Fund	$ 1,315,540.38	$ -	$ 245.39	$ 245.39	$ 1,315,785.77
Government Overnight Fund	$ 1,249,220.01	$ (250,000.00)	$ 15.16	$ (249,984.84)	$ 999,235.17
TOTAL GENERAL FUND	**$ 2,834,379.71**				
SCHOLARSHIP FUND					
West Texas National Bank	$ 39,969.37	$ -	$ 3.35	$ 3.35	$ 39,972.72
TOTAL SCHOLARSHIP FUND	**$ 39,969.37**				
CERTIFICATES OF DEPOSIT					
Transpecos Bank					
CD#1225	$ 64,961.51	$ -	$ 129.57	$ 129.57	$ 65,091.08
CD#1312	$ 9,337.42	$ -	$ 3.03	$ 3.03	$ 9,340.45
TOTAL CERTIFICATES OF DEPOSIT	**$ 74,298.93**				
			$ 413.42		

VS

MARATHON INDEPENDENT SCHOOL DISTRICT

Annual Investment Report

Year Ending August 31, 2021

Presented to the Marathon ISD Board of Trustees

September 22, 2021

Introduction

Investments of local government funds in the State of Texas are governed by Section 2256 of the Government Code. All investments made by Marathon ISD will comply with the Public Funds Investment Act and all federal, state and local statutes and/or regulations.

Overview of the requirements of the Public Funds Investment Act along with an explanation of our compliance:

1. Investments shall be made in accordance with written policies approved by the Board. These investments must emphasize safety of principal and liquidity along with yield, diversification, maturity, quality and management capability. (Gov't Code 2253.005 (b))

   All investments comply with our written policy.

2. The investment policy and strategy must be reviewed annually. The Board will adopt a written instrument stating that it has reviewed the investment policy and strategies making note of any changes to policy or strategy. (Gov't Code 2256.005 (e))

   This annual report insures compliance

3. The Board shall perform a compliance audit of management controls on investments and adherence to the Board's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. (Gov't Code 2256.005 (m))

   This is done by our external auditors as part of their financial audit.

4. The Board shall adopt a separate written investment strategy for each of the funds or group of funds under the Board's control. Each investment strategy must describe the investment objectives for the particular fund as it relates to suitability of the investment, preservation and safety of principal, liquidity, marketability of the investment prior to maturity, diversification and yield. (Gov't Code 2256.005 (d))

   Board Policy CDA (Local) and this annual report insures compliance

5. Investment Officer must complete at least one training session within the first 12 months of assuming office and then must receive at least 8 hours of training in each two-year period thereafter. (Gov't Code 2256.008 (a.b.))

   Investment training received by both Investment Officers

6. Investments shall be made with judgement and care that a person of prudence would exercise in the management of his or her own affairs, nor for speculation, but for investment, considering safety of principal, liquidity and yield. These are in order by priority. (Gov't Code 2256.006)

   All district investments are certificates of deposit or investment pool funds which have these objectives.

7. The investment officer is subject to special provisions if a personal business relationship exists between him or her and the broker/dealer. (Gov't Code 2256.005 (i))

   Investment officers have no personal business relationship with any broker dealers which fall under the statute.

8. The Investment Officers shall prepare at least quarterly a written report of investment transactions for all fund giving a detailed description of the investment position of the District as of the date of the report with each investment's beginning market value, additions and changes and ending market value for the period. The report will also include maturity dates for applicable investments and provide a statement of compliance of the investment portfolio as it relates to the District's investment strategy. (Gov't Code 2256.023)

   Investment reports complying with these provisions are presented quarterly.

Strategy
(Excerpt from Board Policy CDA (Local)

Investments of the following fund categories shall be consistent with Board Policy CDA (Local) and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirement of the District and consider preservation and safety of principal, liquidity, market-ability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

Operating Funds – Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Custodial Funds – Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Debt Service Funds - Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.

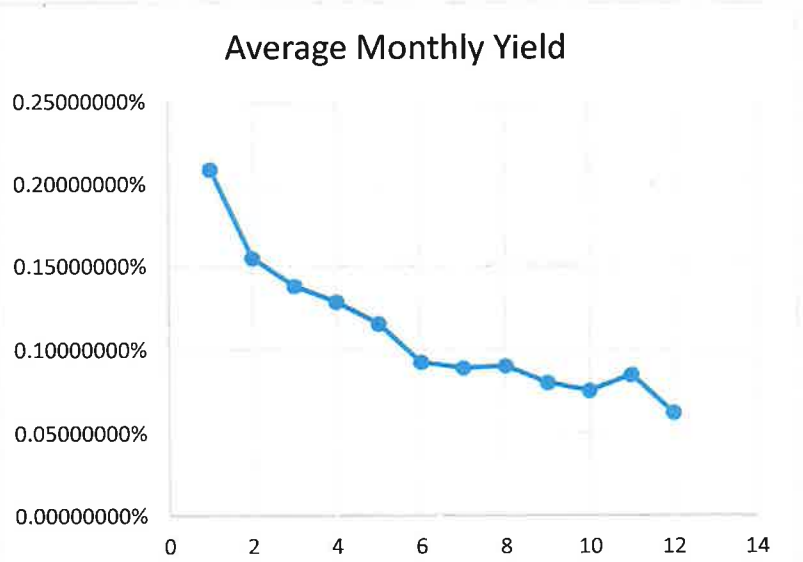
Capital Projects Funds – Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

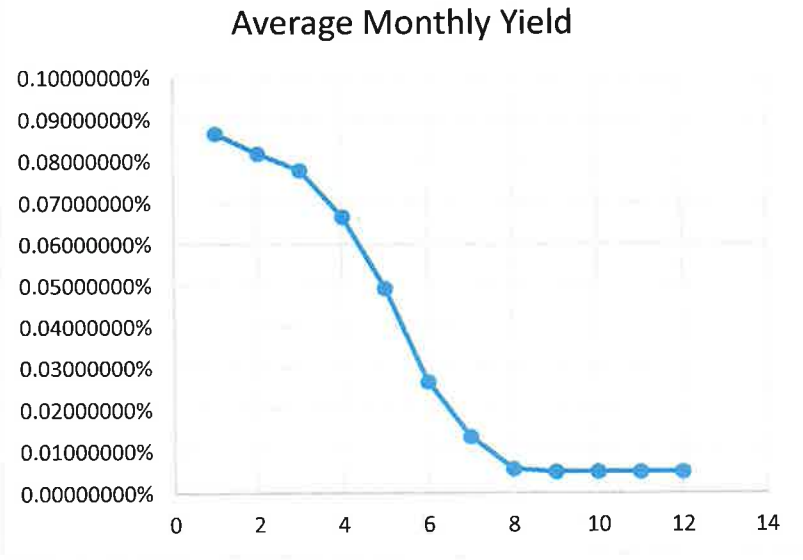
The Annual Investment Report for Marathon ISD for the year ended August 31, 2021, is in full compliance with the investment policy and strategy as established for the District and the Public Funds Investment Act (CH 2256).

Victoria Sanchez
Business Manager/Investment Officer

Peter H. Price
Superintendent/Investment Officer

First Public/Lone Star Investment Pool			
Fund	**Month**	**Average Allocation**	**Average Yield**
Corporate Overnight Fund	September 2020	0.00057110%	0.20900000%
Corporate Overnight Fund	October 2020	0.00042290%	0.15480000%
Corporate Overnight Fund	November 2020	0.00037700%	0.13800000%
Corporate Overnight Fund	December 2020	0.00035110%	0.12850000%
Corporate Overnight Fund	January 2021	0.00031700%	0.11570000%
Corporate Overnight Fund	February 2021	0.00025330%	0.09250000%
Corporate Overnight Fund	March 2021	0.00024360%	0.08890000%
Corporate Overnight Fund	April 2021	0.00024690%	0.09010000%
Corporate Overnight Fund	May 2021	0.00021910%	0.08000000%
Corporate Overnight Fund	June 2021	0.00020590%	0.07520000%
Corporate Overnight Fund	July 2021	0.00023200%	0.08470000%
Corporate Overnight Fund	August 2021	0.00017030%	0.06220000%
Government Overnight Fund	September 2020	0.00023660%	0.08660000%
Government Overnight Fund	October 2020	0.00022330%	0.08170000%
Government Overnight Fund	November 2020	0.00021250%	0.07780000%
Government Overnight Fund	December 2020	0.00018190%	0.06660000%
Government Overnight Fund	January 2021	0.00013500%	0.04930000%
Government Overnight Fund	February 2021	0.00007290%	0.02660000%
Government Overnight Fund	March 2021	0.00003690%	0.01350000%
Government Overnight Fund	April 2021	0.00001590%	0.00580000%
Government Overnight Fund	May 2021	0.00001390%	0.00510000%
Government Overnight Fund	June 2021	0.00001400%	0.00510000%
Government Overnight Fund	July 2021	0.00001400%	0.00510000%
Government Overnight Fund	August 2021	0.00001400%	0.00510000%



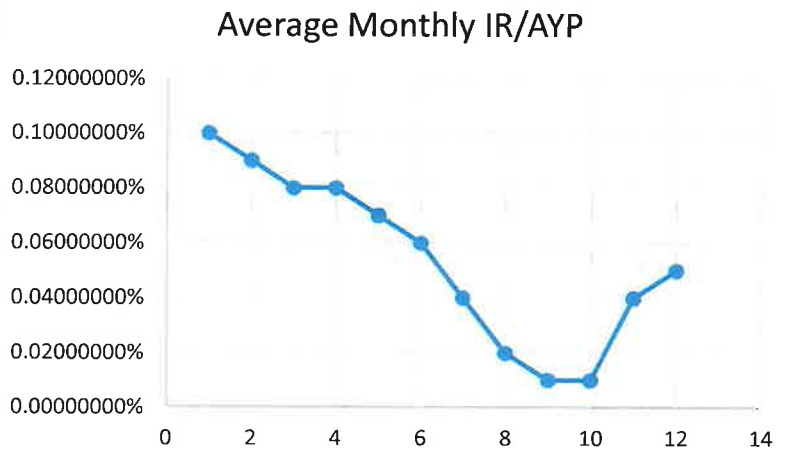


Transpecos Bank - Certificate of Deposit

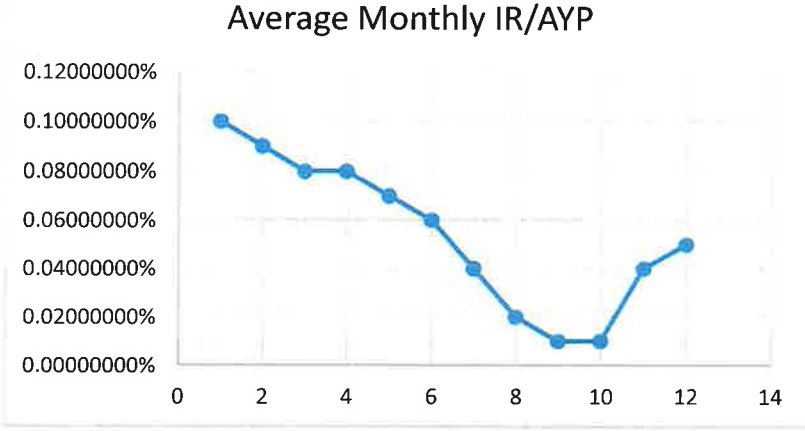
Fund	Month	Interest Rate/AYP	Maturity Terms	
Certificate of Deposit #1225				
Matures 4/16/2022	Sept 2020 to Aug 2021	0.80000000%	Annual Maturity	Constant/No Change
Certificate of Deposit #1312				
Matures 01/24/2022	Sept 2020 to Aug 2021	0.13000000%	6 Months Maturity	Constant/No Change

West Texas National Bank - Checking Accounts

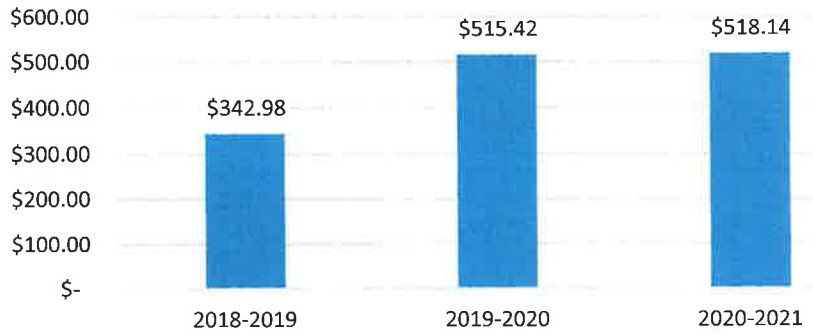
Fund	Month	Interest Rate/AYP	Maturity Terms
Scholarship Fund	September 2020	0.10000000%	NA
Scholarship Fund	October 2020	0.09000000%	NA
Scholarship Fund	November 2020	0.08000000%	NA
Scholarship Fund	December 2020	0.08000000%	NA
Scholarship Fund	January 2021	0.07000000%	NA
Scholarship Fund	February 2021	0.06000000%	NA
Scholarship Fund	March 2021	0.04000000%	NA
Scholarship Fund	April 2021	0.02000000%	NA
Scholarship Fund	May 2021	0.01000000%	NA
Scholarship Fund	June 2021	0.01000000%	NA
Scholarship Fund	July 2021	0.04000000%	NA
Scholarship Fund	August 2021	0.05000000%	NA



Fund	Month	Interest Rate/AYP	Maturity Terms
Maintenance Fund	September 2020	0.10000000%	NA
Maintenance Fund	October 2020	0.09000000%	NA
Maintenance Fund	November 2020	0.08000000%	NA
Maintenance Fund	December 2020	0.08000000%	NA
Maintenance Fund	January 2021	0.07000000%	NA
Maintenance Fund	February 2021	0.06000000%	NA
Maintenance Fund	March 2021	0.04000000%	NA
Maintenance Fund	April 2021	0.02000000%	NA
Maintenance Fund	May 2021	0.01000000%	NA
Maintenance Fund	June 2021	0.01000000%	NA
Maintenance Fund	July 2021	0.04000000%	NA
Maintenance Fund	August 2021	0.05000000%	NA

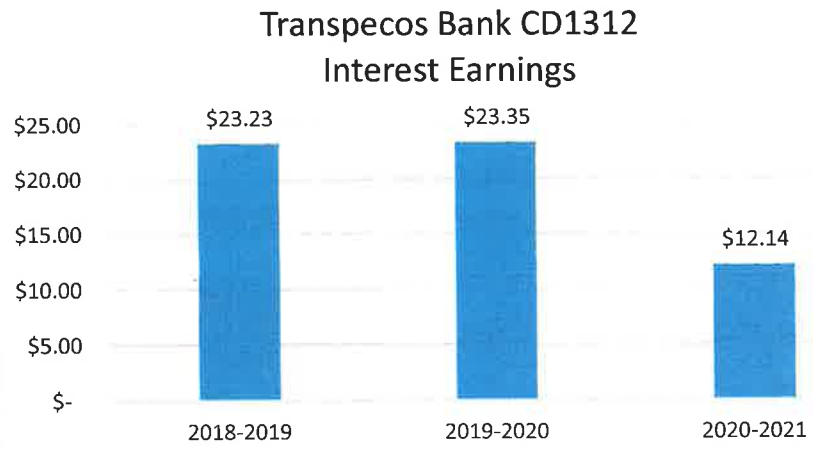


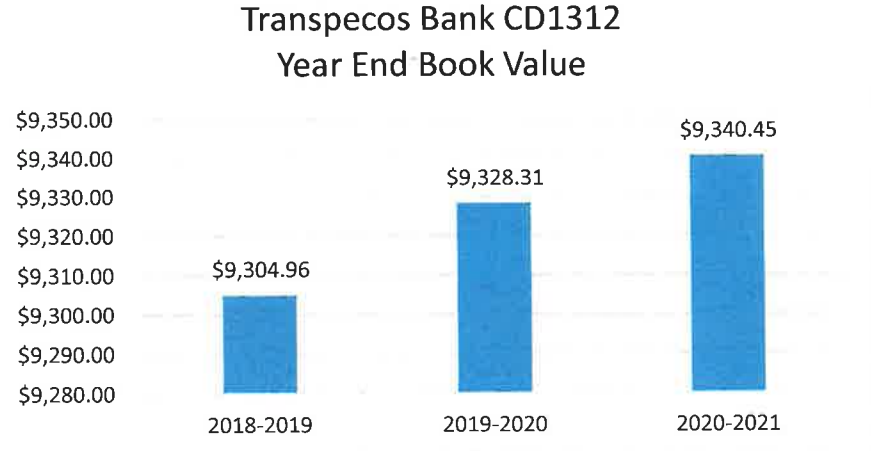
Financial Institute Type of Investment	Identifying Number	Date of Purchase or Account Established	Fiscal Year	Interest Earnings	Year End Book Value	Year End Market Value
Transpecos Bank/CD1225	1225	4/16/2007	2018-2019	$ 342.98	$ 64,057.52	$ 64,057.52
			2019-2020	$ 515.42	$ 64,572.94	$ 64,572.94
			2020-2021	$ 518.14	$ 65,091.08	$ 65,091.08





Financial Institute Type of Investment			Fiscal Year	Interest Earnings	Year End Book Value	Year End Market Value
Transpecos Bank/CD1312	1312	7/3/2009	2018-2019	$ 23.23	$ 9,304.96	$ 9,304.96
			2019-2020	$ 23.35	$ 9,328.31	$ 9,328.31
			2020-2021	$ 12.14	$ 9,340.45	$ 9,340.45

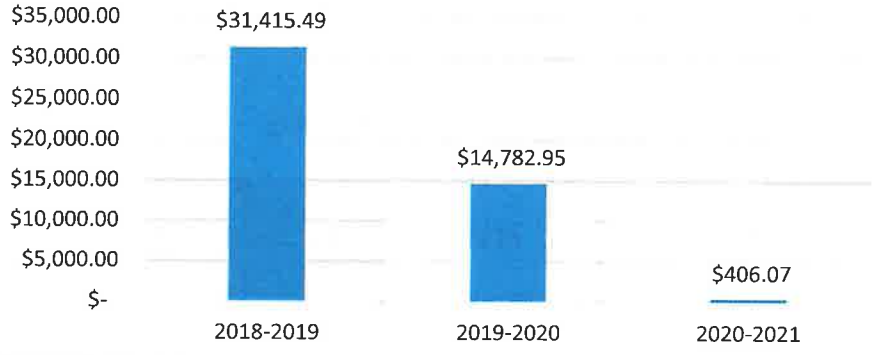


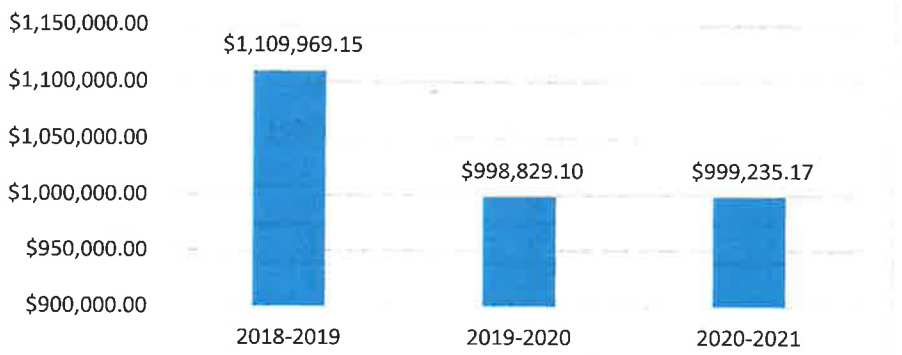


* Book Value = Marathon's actual book value/equity.

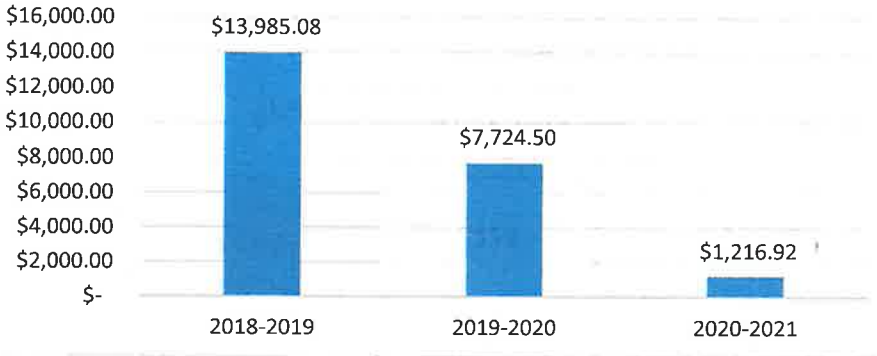
* Market Value = Projected value based on the market

Financial Institute Type of Investment			Fiscal Year	Interest Earnings	Year End Book Value	Year End Market Value
First Public/LSIP Government Overnight Fund	022902	07/2008?	2018-2019	$ 31,415.49	$ 1,109,969.15	$ 1,110,021.44
			2019-2020	$ 14,782.95	$ 998,829.10	$ 998,923.91
			2020-2021	$ 406.07	$ 999,235.17	$ 999,286.48





Financial Institute Type of Investment			Fiscal Year	Interest Earnings	Year End Book Value	Year End Market Value
First Public/LSIP Corporate Overnight Fund	022902	2/22/2017	2018-2019	$ 13,985.08	$ 627,594.35	$ 627,633.33
			2019-2020	$ 7,724.50	$ 664,568.85	$ 664,724.07
			2020-2021	$ 1,216.92	$ 1,315,785.77	$ 1,315,867.06

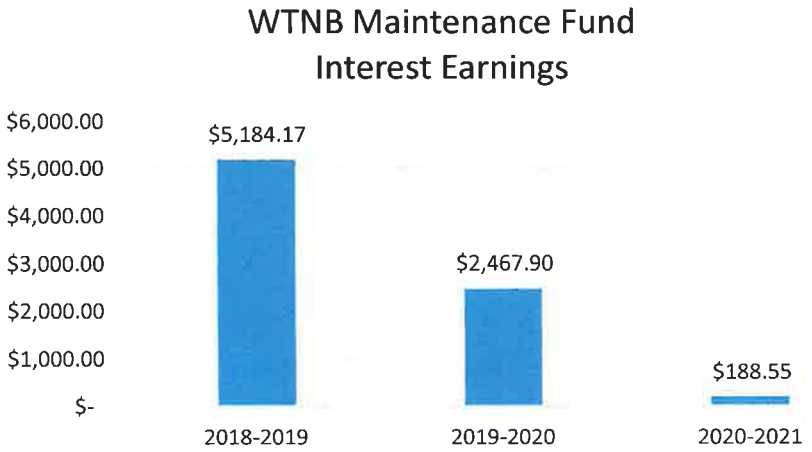


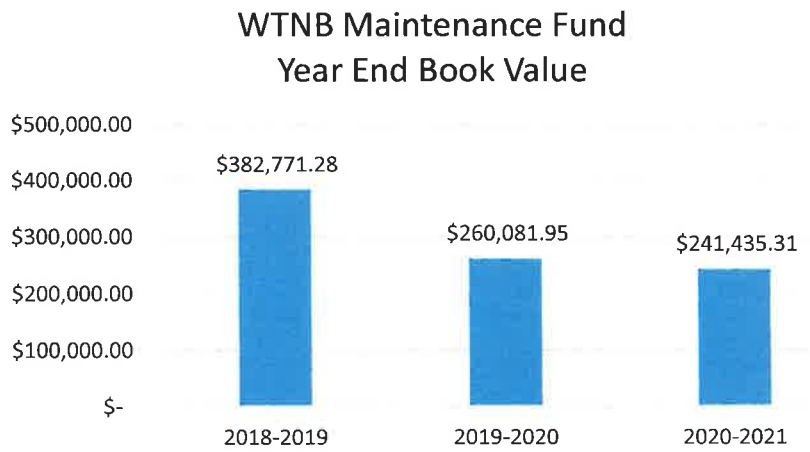


* Book Value = Marathon's actual book value/equity.

* Market Value = Projected value based on the market

Financial Institute Type of Investment			Fiscal Year	Interest Earnings	Year End Book Value	Year End Market Value
West Texas National Bank Maintenance Acount	3060177	Depository	2018-2019	$ 5,184.17	$ 382,771.28	$ 382,771.28
			2019-2020	$ 2,467.90	$ 260,081.95	$ 260,081.95
			2020-2021	$ 188.55	$ 241,435.31	$ 241,435.31





Financial Institute Type of Investment			Fiscal Year	Interest Earnings	Year End Book Value	Year End Market Value
West Texas National Bank Scholarship Fund	7110456	Depository	2018-2019	$ 785.81	$ 40,780.02	$ 40,780.02
			2019-2020	$ 339.03	$ 44,617.78	$ 44,617.78
			2020-2021	$ 21.24	$ 39,972.72	$ 39,972.72





* Book Value = Marathon's actual book value/equity.

* Market Value = Projected value based on the market

Marathon ISD Investments Diversification							
Financial Institute	**Account**	**Investment Instruments**	**Credit Risk**	**Liquidity Risk**	**Market Risk**	**Advantages**	**Disadvantages**
First Public/Lone Star Inv. Pool Corporate Overnight Account	Investment Pool	Commercial Paper 81%	Moderate	Moderate	Moderate Short Term	Higher Yield Specific Maturity Choice	Reduced Liquidity Rating Risk
		Money Market 18%	Low	Low	Moderate Price can Fluctuate	Liquidity $1 NAV Professional Management	Reduced Liquidity Rating Risk
		Agencies 1%	Low	Low	Short-Low Long-Med	Safety, Liquidity Yield Adv Flexible Structure	Slightly More Risk W/drawal penalty
First Public/Lone Star Inv. Pool Government Overnight Account	Investment Pool	Agencies 36%					
		Treasuries 30%	Backed by US Govt Tax Ability	None	Short - Low Longer - Med	Safety Liquidity Highest Credit	Low Yield
		Cash/Repo 18%	Low	Low-None on Overnight Low Term	None on Overnight if buy/sell	Multiple maturities High yield long mkt rates	Overnight tied to Federal Funds
		Money Market 16%	Low	Low	Moderate Price can Fluctuate	Liquidity $1 NAV Professional Management	Reduced Liquidity Rating Risk
West Texas National Bank Maintenance Fund	Checking Account	PF 85% 13 Wk Tbill FDIC & Pledged Securities Protected	Backed by US Govt Tax Ability	None	Low-Very Short	Safety Liquidity Highest Credit	Low Yield
West Texas National Bank Scholarhship Fund	Checking Account	PF 85% 13 Wk Tbill FDIC & Pledged Securities Protected	Backed by US Govt Tax Ability	None	Low-Very Short	Safety Liquidity Highest Credit	Low Yield
Transpecos Bank CD1225	CD #1225	Certificate of Deposit FDIC Protected	Low Bank Credit	High Withdrawal Penalties	Moderate Collateral Value	Flexible Rate Structures Easy - Fees	Not Liquid Collateral Risk W/Penalties
Transpecos Bank CD1312	CD #1312	Certificate of Deposit FDIC Protected	Low Bank Credit	High Withdrawal Penalties	Moderate Collateral Value	Flexible Rate Structures Easy - Fees	Not Liquid Collateral Risk W/Penalties

Participant #: 22902

Lone★Star™ Investment Pool 2021 4th Quarter Quarterly Statement

Statement Period: 06/01/2021 to 08/31/2021

Victoria Sanchez
Marathon ISD
PO Box 416
Marathon,Texas 79842-0416

Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
General Fund	Corporate Overnight Fund	1,315,785.77	1.00	1,315,785.77	1,315,867.06	56.84%
	Government Overnight Fund	999,235.17	1.00	999,235.17	999,286.48	43.16%
			Totals:	**2,315,020.94**	**2,315,153.54**	

Totals

Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	1,315,785.77	1.00	1,315,785.77	56.84 %
Government Overnight Fund	999,235.17	1.00	999,235.17	43.16 %
Corporate Overnight Plus Fund	0.00	1.00	0.00	0.00 %
		Total Value:	**2,315,020.94**	**100.00 %**

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
06/01/2021	Starting Balance	1,315,540.38			1,315,540.38
06/30/2021	Interest	1,315,621.66	81.28	1.00	81.28
07/30/2021	Interest	1,315,716.29	94.63	1.00	94.63
08/31/2021	Interest	1,315,785.77	69.48	1.00	69.48
08/31/2021	Ending Balance	1,315,785.77			1,315,785.77

General Fund - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
06/01/2021	Starting Balance	1,249,220.01			1,249,220.01
06/30/2021	Interest	1,249,225.26	5.25	1.00	5.25
07/30/2021	Interest	1,249,230.68	5.42	1.00	5.42
08/05/2021	Withdrawal	999,230.68	-250,000.00	1.00	-250,000.00
08/31/2021	Interest	999,235.17	4.49	1.00	4.49
08/31/2021	Ending Balance	999,235.17			999,235.17

Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An investment in Lone Star investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and although Lone Star Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.

Lone★Star
Investment Pool

Distributed by First Public



First Public
12007 Research Blvd.
Austin, Texas 78759
800.558.8875 • firstpublic.com

Fund Performance Update

June 30, 2021

Comments by Mellon, Investment Manager

The Treasury yield curve flattened in June as front-end bond yields rose as much as 16 basis points while longer bond yields were lower by as much as 20 basis points. The June 16 FOMC meeting surprised the market with its hawkish tone. The median dot in 2023 moved to two hikes from zero hikes at the March meeting. Chair Powell addressed the talk of tapering but made it clear that it is not imminent. The tapering of bond purchases is still viewed as an early 2022 event.

The Fed made a technical adjustment by raising both the RRP and IOER by five basis points. The adjustment provided some relief to interest rates on short Treasury bills and overnight investments. Equity prices continues to trend higher in June as the S&P 500 index reached another all-time high.

Active Participants This Month

Schools and Colleges	570
Other Governmental	80
Total	*650*

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, changes, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement contact First Public at 800.558.8875. The return information is net of all current operating expenses. The return represents past performance and is no indication of future results.



Government Overnight Fund

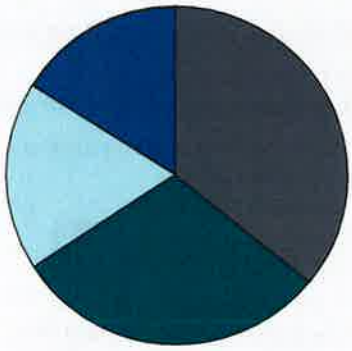
Return Information
June 30, 2021

Average Monthly Return (a)	0.01%
SEC 7-day Fund Yield (b)	0.01%
Weighted Average Maturity One (c)	47 days
Weighted Average Maturity Two (c)	100 days
Portfolio Maturing beyond One Year	7%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	765,079,328.84	765,079,328.84
US Treasuries	1,287,711,448.71	1,287,738,455.15
Agencies	1,538,349,302.34	1,538,467,390.29
Money Market Funds	666,682,556.62	666,682,556.62
Total Assets	*4,257,822,636.51*	*4,257,967,730.90*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Lone ★ Star
Investment Pool

Corporate Overnight Fund

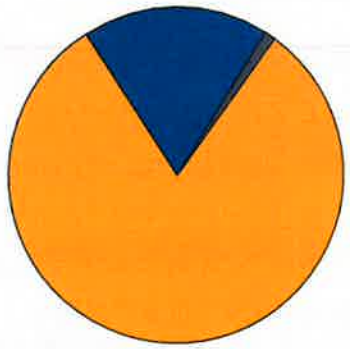
Return Information
June 30, 2021

Average Monthly Return (a)	**0.08%**
SEC 7-day Fund Yield (b)	0.08%
Weighted Average Maturity One (c)	**50 days**
Weighted Average Maturity Two (c)	61 days
Portfolio Maturing beyond One Year	**0%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**(311,966.37)**	**(311,966.37)**
US Treasuries	-	-
Agencies	**19,997,135.86**	**20,029,245.90**
Commercial Paper	2,981,942,395.50	2,982,157,619.34
Money Market Funds	**654,040,108.16**	**654,090,148.61**
Total Assets	*3,655,667,673.15*	*3,655,965,047.48*

Investment Distribution



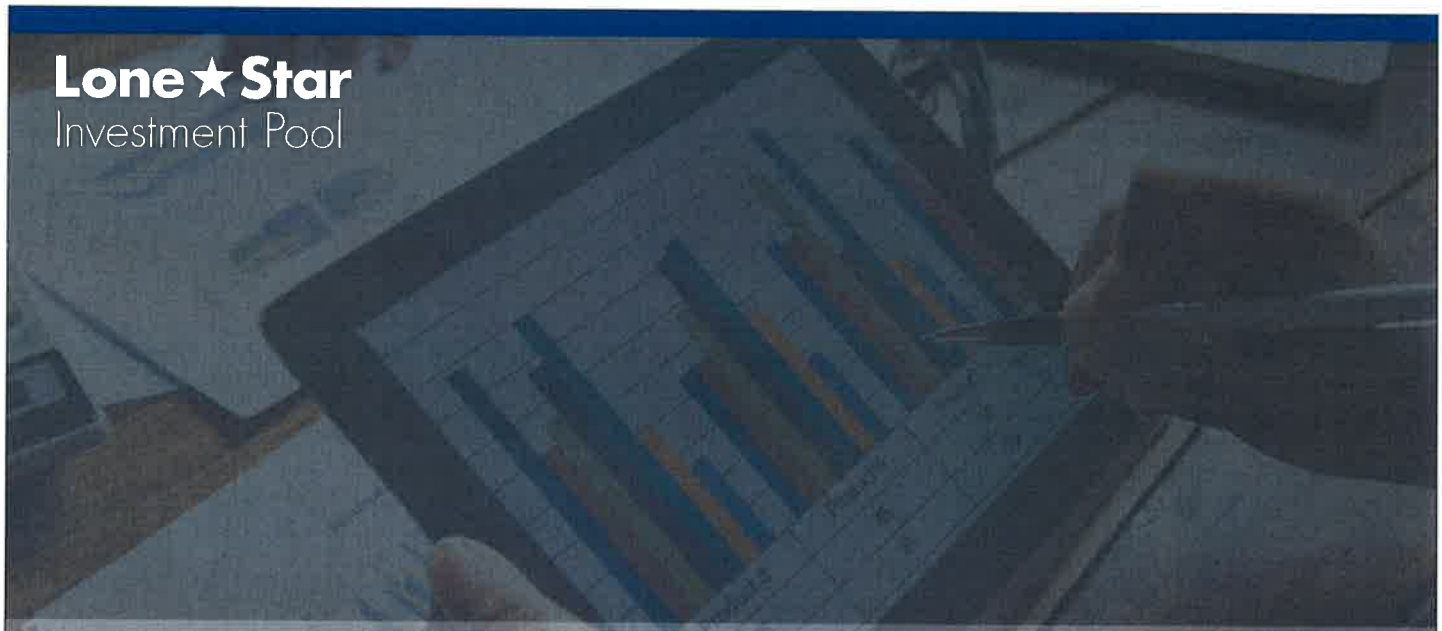
Commercial Paper	81%
MM Funds	18%
Agencies	1%

(b) **SEC 7-Day Yield Calculation**

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool



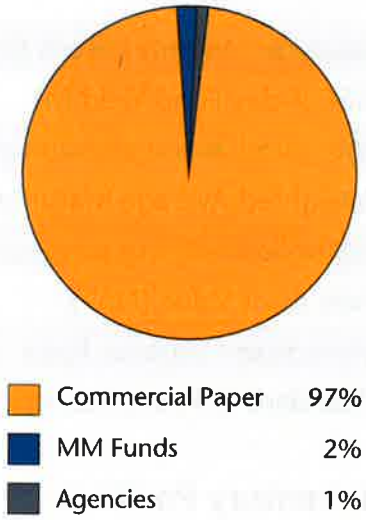
Corporate Overnight Plus Fund

Return Information

June 30, 2021

Average Monthly Return (a)	0.11%
SEC 7-day Fund Yield (b)	0.10%
Weighted Average Maturity One (c)	73 days
Weighted Average Maturity Two (c)	85 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Investment Distribution



Inventory Position

	Book Value	Market Value
Cash/Repo	(564,716.03)	(564,716.03)
US Treasuries	-	-
Agencies	49,994,271.95	50,073,311.30
Commercial Paper	6,929,680,044.09	6,930,252,069.00
Money Market Funds	159,932,246.84	159,935,981.40
Total Assets	*7,139,041,846.85*	*7,139,696,645.67*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

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Fund Performance Update

July 31, 2021

Comments by Mellon, Investment Manager

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

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The U.S. equity markets continued to move higher in July as the S&P 500 saw gains for the sixth consecutive month. U.S. Treasury yields were lower and the curve became flatter as the 10-year note led the decline, falling by 25 basis points. The spreading of the Delta variant of Covid-19 raised concerns of slower than expected economic growth. The first estimate of second quarter GDP reported an increase of 6.5%, which was led by personal consumption.

The housing market has been soaring over the past year. Pending home sales, however, unexpectedly fell in July as surging prices led to a cooling of demand. The FOMC meeting in July was relatively uneventful. The Fed indicated that they are getting close to beginning discussions on the appropriate timing of tapering the monthly bond purchases.

Active Participants This Month

Schools and Colleges	571
Other Governmental	80
Total	*651*



Government Overnight Fund

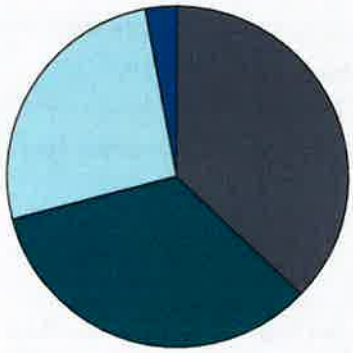
Return Information
July 31, 2021

Average Monthly Return (a)	0.01%
SEC 7-day Fund Yield (b)	0.01%
Weighted Average Maturity One (c)	50 days
Weighted Average Maturity Two (c)	105 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	1,015,084,642.75	1,015,084,642.75
US Treasuries	1,342,696,235.39	1,342,737,299.75
Agencies	1,427,288,729.37	1,427,434,644.82
Money Market Funds	117,184,926.16	117,184,926.16
Total Assets	*3,902,254,533.67*	*3,902,441,513.48*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.



Lone★Star Investment Pool

Corporate Overnight Fund

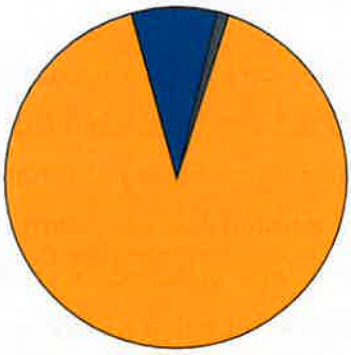
Return Information
July 31, 2021

Average Monthly Return (a)	**0.08%**
SEC 7-day Fund Yield (b)	0.08%
Weighted Average Maturity One (c)	**48 days**
Weighted Average Maturity Two (c)	58 days
Portfolio Maturing beyond One Year	**0%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	-	-
US Treasuries	-	-
Agencies	**19,997,480.00**	**20,026,469.60**
Commercial Paper	3,075,519,226.30	3,075,670,863.49
Money Market Funds	**265,991,338.18**	**266,028,850.67**
Total Assets	*3,361,416,939.52**	*3,361,635,078.80**

Investment Distribution



** Total Assets reflects unsettled securities transaction that has a net effect of (91,104.96)*

(b) **SEC 7-Day Yield Calculation**

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool



Corporate Overnight Plus Fund

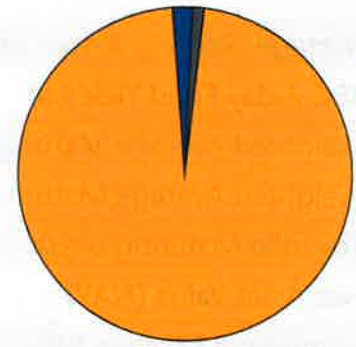
Return Information
July 31, 2021

Average Monthly Return (a)	0.09%
SEC 7-day Fund Yield (b)	0.09%
Weighted Average Maturity One (c)	76 days
Weighted Average Maturity Two (c)	86 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	-	-
US Treasuries	-	-
Agencies	49,994,960.20	50,066,580.80
Commercial Paper	6,746,963,059.16	6,747,374,663.24
Money Market Funds	107,468,088.45	107,471,823.01
Total Assets	*6,904,269,320.60**	*6,904,756,279.84**

Investment Distribution



Commercial Paper	97%
Money Market	2%*
Agencies	1%

** Total Assets reflects unsettled securities transaction that has a net effect of (156,787.21)*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Lone★Star
Investment Pool

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Austin, Texas 78759
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Fund Performance Update

August 31, 2021

Comments by Mellon, Investment Manager

The U.S. Treasury yield curve moved slightly steeper in August as longer maturing bonds rose as much as nine basis points, while shorter maturities were unchanged to a couple of basis points higher. The equity markets continued the 2021 trend as the Dow, NASDAQ and S&P 500 indexes reached new all-time highs yet again. As of the end of August, the S&P 500 index had gained over 20% year-to-date.

At the annual Jackson Hole economic symposium, Fed Chair Powell suggested that tapering by year-end is likely, but that there is more progress needed in the labor market before considering rate hikes. Recent job growth has been strong as July saw an increase in payrolls of 943,000 while the unemployment rate fell to 5.4%, even with an increase in the participation rate of 0.1%.

The next FOMC meeting is scheduled for September 22. The market will be looking for further guidance on the tapering of asset purchases at this meeting.

Active Participants This Month

Schools and Colleges	569
Other Governmental	80
Total	*649*

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, changes, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement contact First Public at 800.558.8875. The return information is net of all current operating expenses. The return represents past performance and is no indication of future results.



Government Overnight Fund

Return Information

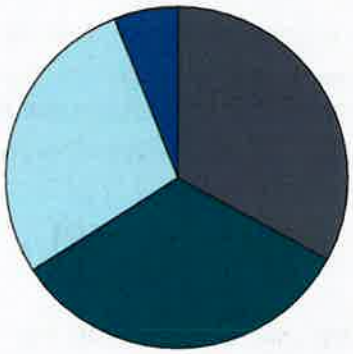
August 31, 2021

Average Monthly Return (a)	0.01%
SEC 7-day Fund Yield (b)	0.01%
Weighted Average Maturity One (c)	45 days
Weighted Average Maturity Two (c)	100 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	935,117,261.31	935,117,261.31
US Treasuries	1,132,718,659.07	1,132,751,924.44
Agencies	1,127,229,738.28	1,127,370,020.59
Money Market Funds	184,524,653.06	184,524,653.06
Total Assets	*3,379,590,311.72*	*3,379,763,859.40*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.



Lone ★ Star
Investment Pool

Corporate Overnight Fund

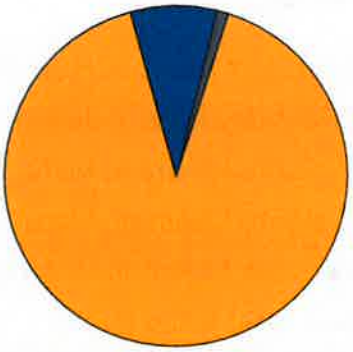
Return Information
August 31, 2021

Average Monthly Return (a)	**0.06%**
SEC 7-day Fund Yield (b)	0.06%
Weighted Average Maturity One (c)	**52 days**
Weighted Average Maturity Two (c)	60 days
Portfolio Maturing beyond One Year	**0%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**-**	**-**
US Treasuries	-	-
Agencies	**19,997,824.14**	**20,024,618.25**
Commercial Paper	2,360,510,518.00	2,360,643,239.01
Money Market Funds	**201,410,557.94**	**201,410,557.94**
Total Assets	*2,581,918,900.08**	*2,582,078,415.20**

Investment Distribution



Commercial Paper	91%
Money Market	8%*
Agencies	1%

** Total Assets reflects unsettled securities transaction that has a net effect of (9,392,136.72)*

(b) **SEC 7-Day Yield Calculation**

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool

Corporate Overnight Plus Fund

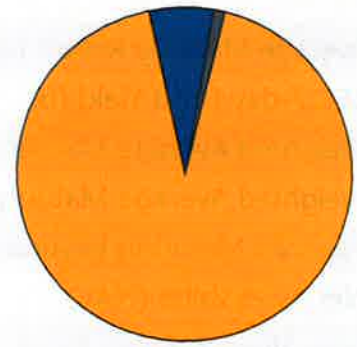
Return Information
August 31, 2021

Average Monthly Return (a)	0.08%
SEC 7-day Fund Yield (b)	0.08%
Weighted Average Maturity One (c)	75 days
Weighted Average Maturity Two (c)	82 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	-	-
US Treasuries	-	-
Agencies	49,995,648.45	50,062,717.25
Commercial Paper	5,980,007,850.50	5,980,416,093.84
Money Market Funds	370,613,011.97	370,616,746.53
Total Assets	*6,400,616,510.92**	*6,401,095,557.62**

Investment Distribution



** Total Assets reflects unsettled securities transaction that has a net effect of (188,473.61)*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Participant #: 22902

Lone★Star™ Investment Pool **2020 1st Quarter Quarterly Statement**

Statement Period: 09/01/2020 to 11/30/2020

Victoria Sanchez
Marathon ISD
PO Box 416
Marathon,Texas 79842-0416

Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
General Fund	Corporate Overnight Fund	1,114,918.99	1.00	1,114,918.99	1,115,010.02	48.18%
	Government Overnight Fund	1,199,034.47	1.00	1,199,034.47	1,199,173.21	51.82%
			Totals:	**2,313,953.46**	**2,314,183.23**	

Totals

Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	1,114,918.99	1.00	1,114,918.99	48.18 %
Government Overnight Fund	1,199,034.47	1.00	1,199,034.47	51.82 %
Corporate Overnight Plus Fund	0.00	1.00	0.00	0.00 %
		Total Value:	**2,313,953.46**	**100.00 %**

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
09/01/2020	Starting Balance	664,568.85			664,568.85
09/30/2020	Interest	664,682.72	113.87	1.00	113.87
10/02/2020	Deposit	914,682.72	250,000.00	1.00	250,000.00
10/30/2020	Interest	914,801.51	118.79	1.00	118.79
11/12/2020	Deposit	1,114,801.51	200,000.00	1.00	200,000.00
11/30/2020	Interest	1,114,918.99	117.48	1.00	117.48
11/30/2020	Ending Balance	1,114,918.99			1,114,918.99

General Fund - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
09/01/2020	Starting Balance	998,829.10			998,829.10
09/21/2020	Withdrawal	748,829.10	-250,000.00	1.00	-250,000.00
09/30/2020	Interest	748,894.44	65.34	1.00	65.34
10/02/2020	Deposit	1,248,894.44	500,000.00	1.00	500,000.00
10/02/2020	Withdrawal	998,894.44	-250,000.00	1.00	-250,000.00
10/30/2020	Interest	998,963.06	68.62	1.00	68.62
11/12/2020	Deposit	1,198,963.06	200,000.00	1.00	200,000.00
11/30/2020	Interest	1,199,034.47	71.41	1.00	71.41
11/30/2020	Ending Balance	1,199,034.47			1,199,034.47

Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An investment in Lone Star investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and although Lone Star Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.



Custodian Bank: State Street Bank

Investment Managers: American Beacon Advisors and Standish

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The Lone Star Investment Pool is endorsed by:

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Investment Pool

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Fund Performance Update

September 30, 2020

Comments by Mellon, Investment Manager

The U.S. Treasury yield curve finished the month of September very little changed as long-term yields were lower by just two basis points. Equity prices fell due to political squabbling over additional stimulus, continued concerns over the pandemic and uncertainty of the strength of the economic recovery. The Federal Reserve signaled that rates would stay at the current levels through at least 2023 and reiterated that more fiscal support is needed. U.S industrial production and retails sales data continued to improve, but the pace is slowing.

The University of Michigan consumer sentiment was stronger than expectations at 78.9, which is the highest of the recovery, but well below the 101.0 reading from February. Payrolls increased by 661,000 in September. The reading was lower than expectations, but was partially offset by upward revisions to early data of 145,000. The unemployment rate fell from 8.4% to 7.9%, partially due to a decrease in participation.

Active Participants This Month

Schools and Colleges	569
Other Governmental	81
Total	*650*

Lone★Star
Investment Pool

Government Overnight Fund

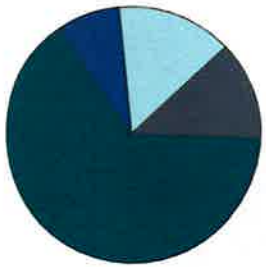
Return Information
September 30, 2020

Average Monthly Return (a)	**0.09%**
SEC 7-day Fund Yield (b)	0.08%
Weighted Average Maturity One (c)	**40 days**
Weighted Average Maturity Two (c)	105 days
Portfolio Maturing beyond One Year	**4%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**615,044,846.44**	**615,044,846.44**
US Treasuries	594,835,386.96	594,856,460.00
Agencies	**2,257,150,205.46**	**2,257,681,687.02**
Money Market Funds	346,329,705.10	346,329,705.10
Total Assets	***3,813,360,143.96***	***3,813,912,698.56***

Investment Distribution



Agencies	59%
MM Funds	9%
Treasuries	16%
Cash/Repo	16%

(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Corporate Overnight Fund

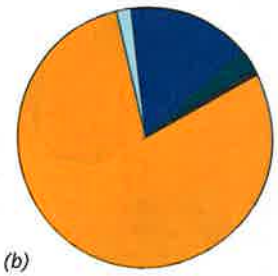
Return Information
September 30, 2020

Average Monthly Return (a)	**0.21%**
SEC 7-day Fund Yield (b)	0.16%
Weighted Average Maturity One (c)	**57 days**
Weighted Average Maturity Two (c)	71 days
Portfolio Maturing beyond One Year	**1%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	100,043,481.46	**100,043,481.46**
US Treasuries	134,973,249.42	134,985,210.00
Agencies	24,994,105.20	**25,042,950.00**
Commercial Paper	1,919,469,137.00	1,919,734,201.39
Money Market Funds	294,137,346.66	**294,197,310.66**
Total Assets	*2,473,617,319.74*	*2,474,003,153.51*

Investment Distribution



Commercial Paper	77%
MM Funds	12%
Cash/Repo	4%
Treasuries	6%
Agencies	1%

(b)

SEC 7-Day Yield Calculation

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Corporate Overnight Plus Fund

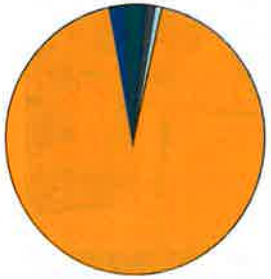
Return Information
September 30, 2020

Average Monthly Return (a)	**0.22%**
SEC 7-day Fund Yield (b)	0.20%
Weighted Average Maturity One (c)	**71 days**
Weighted Average Maturity Two (c)	88 days
Portfolio Maturing beyond One Year	**1%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	45,033,697.69	**45,033,697.69**
US Treasuries	239,947,084.49	239,972,170.00
Agencies	69,988,210.87	**70,106,720.00**
Commercial Paper	4,673,993,590.23	4,674,750,482.35
Money Market Funds	**204,726,017.97**	**204,786,029.84**
Total Assets	*5,233,688,601.25*	*5,234,649,099.88*

Investment Distribution



Commercial Paper	89%
MM Funds	4%
Treasuries	5%
Agencies	1%
Cash/Repo	1%

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Lone★Star
Investment Pool

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Fund Performance Update

October 31, 2020

Comments by Mellon, Investment Manager

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

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The U.S. Treasury yield curve steepened in the month of October as long-end yields rose as much as 20 basis points while front-end yields rose by just two or three basis points. Equity prices rose in the first half of the month, but fell sharply in the last week to close the month slightly lower. The first estimate of third quarter GDP rose by 33.1% vs 32.0% expected. GDP remained 2.9% below the third quarter last year.

After slowing each month since May, retail sales increased from 0.6% to 1.9% in September. Industrial production momentum continued to slow, falling by -0.6% in September for the first contraction since April. The markets continue to face many potential headwinds such as continued surges in COVID-19 cases, vaccine delays, lack of near-term stimulus, and the possibility of a contested election.

Active Participants This Month

Schools and Colleges	570
Other Governmental	81
Total	*651*



Lone★Star
Investment Pool

Government Overnight Fund

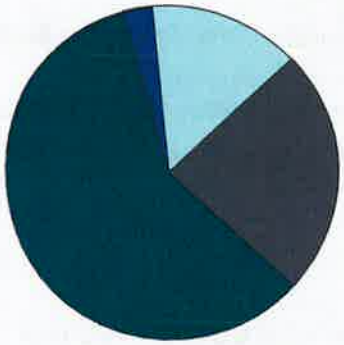
Return Information
October 31, 2020

Average Monthly Return (a)	0.08%
SEC 7-day Fund Yield (b)	0.08%
Weighted Average Maturity One (c)	49 days
Weighted Average Maturity Two (c)	107 days
Portfolio Maturing beyond One Year	4%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	649,825,739.11	649,825,739.11
US Treasuries	929,726,159.63	929,760,919.95
Agencies	2,155,642,342.97	2,156,050,597.69
Money Market Funds	64,251,262.98	64,251,262.98
Total Assets	*3,799,445,504.69*	*3,799,888,519.73*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Lone ★ Star
Investment Pool



Corporate Overnight Fund

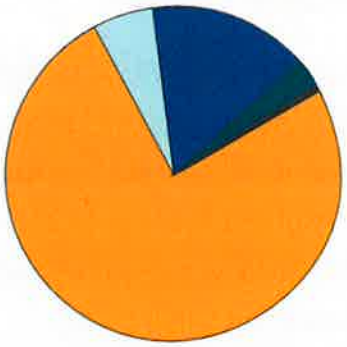
Return Information
October 31, 2020

Average Monthly Return (a)	**0.15%**
SEC 7-day Fund Yield (b)	0.14%
Weighted Average Maturity One (c)	**57 days**
Weighted Average Maturity Two (c)	75 days
Portfolio Maturing beyond One Year	**1%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**234,903,319.22**	**234,903,319.22**
US Treasuries	114,988,887.25	114,994,144.85
Agencies	**24,994,449.34**	**25,040,520.50**
Commercial Paper	1,866,148,968.82	1,866,338,481.22
Money Market Funds	**243,240,144.45**	**243,312,115.65**
Total Assets	*2,484,275,769.08*	*2,484,588,581.44*

Investment Distribution



Commercial Paper	75%
MM Funds	10%
Cash/Repo	9%
Treasuries	5%
Agencies	1%

(b) SEC 7-Day Yield Calculation

$$\text{Yield} = 2\left[\left(\frac{a-b}{cd}+1\right)^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool

Corporate Overnight Plus Fund

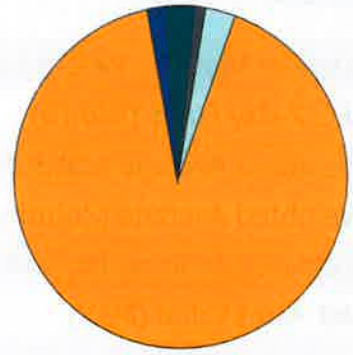
Return Information
October 31, 2020

Average Monthly Return (a)	0.20%
SEC 7-day Fund Yield (b)	0.18%
Weighted Average Maturity One (c)	77 days
Weighted Average Maturity Two (c)	99 days
Portfolio Maturing beyond One Year	1%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	134,741,607.22	134,741,607.22
US Treasuries	159,974,261.46	159,987,274.05
Agencies	69,988,899.12	70,100,766.35
Commercial Paper	4,982,537,547.49	4,983,067,244.69
Money Market Funds	130,762,264.40	130,794,294.56
Total Assets	*5,478,004,579.69*	*5,478,691,186.87*

Investment Distribution



(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Lone★Star
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Fund Performance Update

November 30, 2020

Comments by Mellon, Investment Manager

Equity prices rallied in November as both the Dow and the S&P 500 indexes reached all time highs. U.S. Treasury yields fell modestly as the curve became slightly flatter. The October labor report showed that 638,000 jobs were added during the month. The number was higher than expected, but lower than the previous month. The unemployment rate fell by 1.0% to 6.9%. The consumer confidence index has been unable to sustain upward momentum. The index missed estimates, fell to 96.1, and is still far from February's 132.6. At the FOMC meeting, the Fed indicated that the economy had recovered substantially during the summer, but was still far from pre-COVID levels. They also stated that elevated COVID cases and some signs of a slowing labor market were a concern. The market reacted favourably to positive vaccine news, both in regards to its potential effectiveness and the timing of its availability.

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, changes, and expenses associated with this or any security prior to investing. Investment in Lone Star Investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation (FDIC) or any other government agency, and although Lone Star seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in Lone Star. For further information or for an Information Statement contact First Public at 800.558.8875. The return information is net of all current operating expenses. The return represents past performance and is no indication of future results.

Active Participants This Month

Schools and Colleges	570
Other Governmental	81
Total	*651*



Lone★Star
Investment Pool

Government Overnight Fund

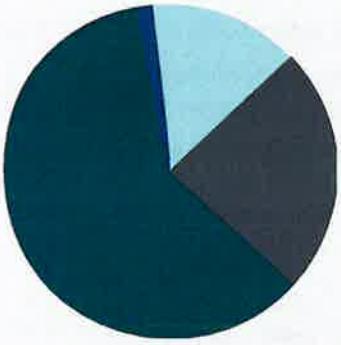
Return Information
November 30, 2020

Average Monthly Return (a)	0.08%
SEC 7-day Fund Yield (b)	0.07%
Weighted Average Maturity One (c)	45 days
Weighted Average Maturity Two (c)	101 days
Portfolio Maturing beyond One Year	5%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	702,404,141.36	702,404,141.36
US Treasuries	919,731,504.26	919,767,537.35
Agencies	2,028,272,772.61	2,028,663,373.58
Money Market Funds	36,571,098.89	36,571,098.89
Total Assets	*3,686,979,517.12*	*3,687,406,151.18*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Lone★Star
Investment Pool

Corporate Overnight Fund

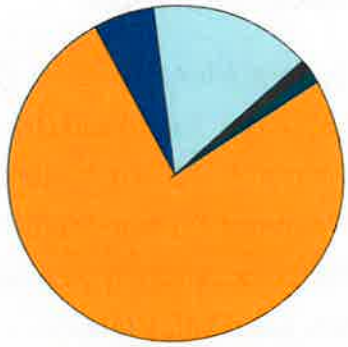
Return Information
November 30, 2020

Average Monthly Return (a)	0.14%
SEC 7-day Fund Yield (b)	0.13%
Weighted Average Maturity One (c)	53 days
Weighted Average Maturity Two (c)	69 days
Portfolio Maturing beyond One Year	1%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	299,858,262.63	299,858,262.63
US Treasuries	19,997,373.89	19,998,590.30
Agencies	24,994,782.38	25,041,562.05
Commercial Paper	1,980,350,566.99	1,980,456,155.27
Money Market Funds	217,071,852.86	217,125,831.26
Total Assets	*2,542,272,838.75*	*2,542,480,401.51*

Investment Distribution



Commercial Paper	78%
MM Funds	8%
Cash/Repo	12%
Treasuries	1%
Agencies	1%

(b) SEC 7-Day Yield Calculation

$$\text{Yield} = 2\left[\left(\frac{a-b}{cd}+1\right)^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool

Corporate Overnight Plus Fund

Return Information

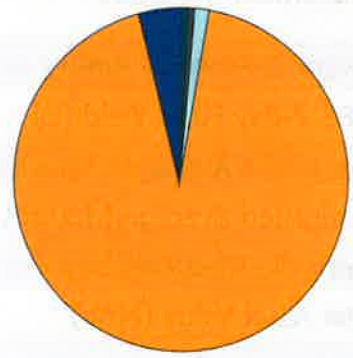
November 30, 2020

Average Monthly Return (a)	0.17%
SEC 7-day Fund Yield (b)	0.16%
Weighted Average Maturity One (c)	73 days
Weighted Average Maturity Two (c)	90 days
Portfolio Maturing beyond One Year	1%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	122,163,619.45	122,163,619.45
US Treasuries	64,989,994.30	64,995,483.80
Agencies	69,989,565.17	70,104,458.20
Commercial Paper	5,337,321,958.65	5,337,616,139.17
Money Market Funds	135,267,217.71	135,291,240.33
Total Assets	*5,729,732,355.28*	*5,730,170,940.95*

Investment Distribution



(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Participant #: 22902

Lone★Star™ Investment Pool 2021 2nd Quarter Quarterly Statement

Statement Period: 12/01/2020 to 02/28/2021

Victoria Sanchez
Marathon ISD
PO Box 416
Marathon,Texas 79842-0416

Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
General Fund	Corporate Overnight Fund	1,315,254.24	1.00	1,315,254.24	1,315,327.73	46.73%
	Government Overnight Fund	1,499,189.43	1.00	1,499,189.43	1,499,282.83	53.27%
			Totals:	**2,814,443.67**	**2,814,610.56**	

Totals

Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
Corporate Overnight Fund	1,315,254.24	1.00	1,315,254.24	46.73 %
Government Overnight Fund	1,499,189.43	1.00	1,499,189.43	53.27 %
Corporate Overnight Plus Fund	0.00	1.00	0.00	0.00 %
		Total Value:	**2,814,443.67**	**100.00 %**

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2020	Starting Balance	1,114,918.99			1,114,918.99
12/31/2020	Interest	1,115,040.35	121.36	1.00	121.36
01/14/2021	Deposit	1,315,040.35	200,000.00	1.00	200,000.00
01/29/2021	Interest	1,315,160.95	120.60	1.00	120.60
02/26/2021	Interest	1,315,254.24	93.29	1.00	93.29
02/28/2021	Ending Balance	1,315,254.24			1,315,254.24

General Fund - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
12/01/2020	Starting Balance	1,199,034.47			1,199,034.47
12/31/2020	Interest	1,199,102.11	67.64	1.00	67.64
01/14/2021	Deposit	1,499,102.11	300,000.00	1.00	300,000.00
01/29/2021	Interest	1,499,158.80	56.69	1.00	56.69
02/26/2021	Interest	1,499,189.43	30.63	1.00	30.63
02/28/2021	Ending Balance	1,499,189.43			1,499,189.43

Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An investment in Lone Star investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and although Lone Star Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.

Lone★Star
Investment Pool

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Austin, Texas 78759
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Fund Performance Update

December 31, 2020

Comments by Mellon, Investment Manager

The Treasury yield curve became slightly steeper in December as front-end yields fell as much as two basis points and longer term yields rose as much as eight basis points. Equity prices continued to rally as both the Dow and S&P 500 indexes ended 2020 at all-time highs. The market reacted favorably to news of the start of vaccinations.

Retail sales have shown recent weakness falling for two consecutive months for the first time since April. Industrial production rose 0.4% in November, the second lowest monthly reading during the Covid-recovery. The housing market remains strong as building permits increased by the most since 2006. The Fed has continued to convey the message that rates will be held near zero for as long as needed.

Active Participants This Month

Schools and Colleges	570
Other Governmental	81
Total	*651*

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

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Lone★Star
Investment Pool

Government Overnight Fund

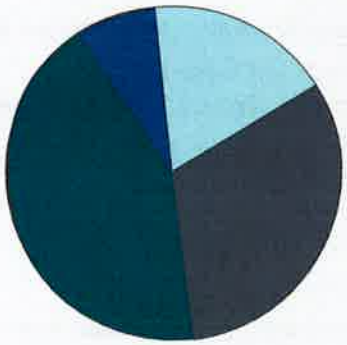
Return Information
December 31, 2020

Average Monthly Return (a)	0.07%
SEC 7-day Fund Yield (b)	0.06%
Weighted Average Maturity One (c)	43 days
Weighted Average Maturity Two (c)	96 days
Portfolio Maturing beyond One Year	4%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	955,013,344.00	955,013,344.00
US Treasuries	1,469,616,274.83	1,469,694,763.05
Agencies	2,173,707,549.26	2,174,000,189.54
Money Market Funds	287,665,136.12	287,665,136.12
Total Assets	*4,886,002,304.21*	*4,886,373,432.71*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Lone★Star
Investment Pool

Corporate Overnight Fund

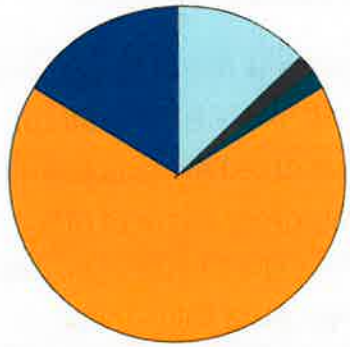
Return Information
December 31, 2020

Average Monthly Return (a)	**0.13%**
SEC 7-day Fund Yield (b)	0.12%
Weighted Average Maturity One (c)	**45 days**
Weighted Average Maturity Two (c)	55 days
Portfolio Maturing beyond One Year	**1%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**249,952,507.07**	**249,952,507.07**
US Treasuries	49,991,830.97	49,994,182.75
Agencies	**44,994,404.30**	**45,042,835.70**
Commercial Paper	2,247,191,742.16	2,247,274,241.63
Money Market Funds	**354,963,912.08**	**354,999,897.68**
Total Assets	*2,947,094,396.58*	*2,947,263,664.83*

Investment Distribution



Commercial Paper	76%
MM Funds	12%
Cash/Repo	8%
Treasuries	2%
Agencies	2%

(b) SEC 7-Day Yield Calculation

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period



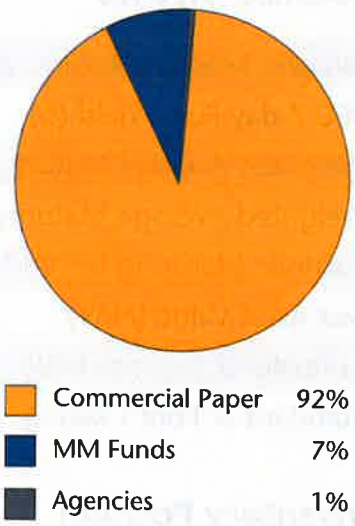
Lone★Star
Investment Pool

Corporate Overnight Plus Fund

Return Information
December 31, 2020

Average Monthly Return (a)	0.16%
SEC 7-day Fund Yield (b)	0.16%
Weighted Average Maturity One (c)	64 days
Weighted Average Maturity Two (c)	76 days
Portfolio Maturing beyond One Year	1%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Investment Distribution



Inventory Position

	Book Value	Market Value
Cash/Repo	9,880,186.63	9,880,186.63
US Treasuries	19,994,347.22	19,998,050.00
Agencies	49,990,253.43	50,107,018.20
Commercial Paper	5,727,628,178.20	5,727,853,613.50
Money Market Funds	433,879,358.27	433,898,252.81
Total Assets	*6,241,372,323.75*	*6,241,737,121.14*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Lone★Star
Investment Pool

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Fund Performance Update

January 30, 2021

Comments by Mellon, Investment Manager

The U.S. Treasury yield curve became steeper as longer bond yields rose as much as 20 basis points. Front-end rates remained anchored as the Fed reiterated that it will keep rates near zero for as long as needed. Despite reaching all-time highs, the Dow and S&P 500 indexes traded lower in the last few days of January to close the month with slight losses.

The last half of the month showed the influence of social media and retail traders with a little capital and a smart phone. A handful of stocks were targeted by these investors on various online trading platforms to drive up the price, causing large fund managers to cut exposure to short positions to minimize risk profiles.

On the economic data front, GDP in the US grew 4.0% in the fourth quarter. The outlook for growth in the latter half of 2021 looks strong assuming the rollout of the vaccine improves and the U.S. economy is able to open closer to full capacity.

Active Participants This Month

Schools and Colleges	571
Other Governmental	81
Total	*652*

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

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Government Overnight Fund

Return Information

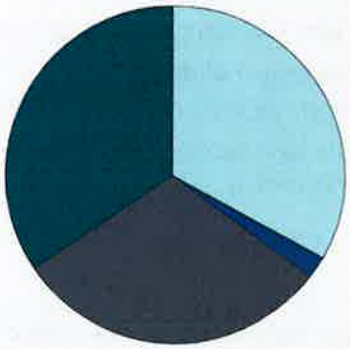
January 30, 2021

Average Monthly Return (a)	0.05%
SEC 7-day Fund Yield (b)	0.04%
Weighted Average Maturity One (c)	40 days
Weighted Average Maturity Two (c)	93 days
Portfolio Maturing beyond One Year	5%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	1,674,752,675.38	1,674,752,675.38
US Treasuries	1,869,605,972.97	1,869,704,940.00
Agencies	2,254,737,545.53	2,255,032,364.90
Money Market Funds	76,375,444.66	76,375,444.66
Total Assets	*5,875,471,638.54*	*5,875,865,424.94*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Lone★Star
Investment Pool

Corporate Overnight Fund

Return Information

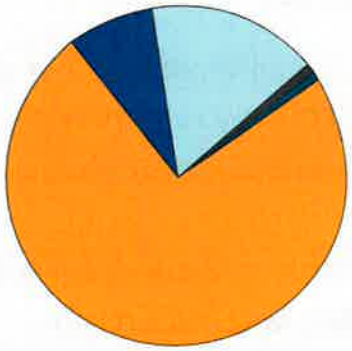
January 30, 2021

Average Monthly Return (a)	**0.12%**
SEC 7-day Fund Yield (b)	0.11%
Weighted Average Maturity One (c)	**50 days**
Weighted Average Maturity Two (c)	57 days
Portfolio Maturing beyond One Year	**0%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**344,268,406.62**	**344,268,406.62**
US Treasuries	39,996,175.00	39,996,450.00
Agencies	**19,995,470.66**	**20,040,455.00**
Commercial Paper	3,261,661,565.23	3,261,826,730.04
Money Market Funds	**279,037,079.09**	**279,073,064.69**
Total Assets	*3,944,958,696.60*	*3,945,205,106.35*

Investment Distribution



Commercial Paper	83%
MM Funds	7%
Cash/Repo	8%
Treasuries	1%
Agencies	1%

(b) SEC 7-Day Yield Calculation

$$\text{Yield} = 2\left[\left(\frac{a-b}{cd}+1\right)^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool

Corporate Overnight Plus Fund

Return Information
January 30, 2021

Average Monthly Return (a)	0.15%
SEC 7-day Fund Yield (b)	0.14%
Weighted Average Maturity One (c)	65 days
Weighted Average Maturity Two (c)	74 days
Portfolio Maturing beyond One Year	1%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	52,678,997.77	52,678,997.77
US Treasuries	19,997,533.33	19,999,340.00
Agencies	49,990,941.68	50,101,215.00
Commercial Paper	7,376,588,379.63	7,377,140,960.34
Money Market Funds	240,854,917.90	240,870,932.99
Total Assets	*7,740,110,770.31*	*7,740,791,446.10*

Investment Distribution



(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

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Fund Performance Update

February 28, 2021

Comments by Mellon, Investment Manager

Despite selling off in the last two trading days of February, equities finished the month with solid gains as the Dow gained over 3%. All three major indexes touched new all-time highs during the month. The rally was driven largely by better than expected earnings, continued rollout of the vaccine and expectations of an enormous stimulus package. This also led to a sharp steepening of the Treasury yield curve as long-term yields rose as much as forty basis points as front-end yields were slightly lower.

Despite the rise in yields and a pick-up in inflation expectations, Fed Chair Powell reiterated the Fed's patient approach and stated "the economy is a long way from our employment and inflation goals, and it is likely to take some time for substantial further progress to be achieved." This language helped solidify market expectations that the Fed will be on hold at least through 2022.

Active Participants This Month

Schools and Colleges	572
Other Governmental	81
Total	*653*

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

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Government Overnight Fund

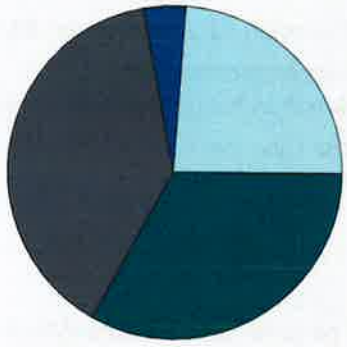
Return Information
February 28, 2021

Average Monthly Return (a)	0.03%
SEC 7-day Fund Yield (b)	0.02%
Weighted Average Maturity One (c)	34 days
Weighted Average Maturity Two (c)	93 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	1,426,684,530.62	1,426,684,530.62
US Treasuries	1,904,681,116.98	1,904,820,105.00
Agencies	2,284,839,930.77	2,285,063,924.63
Money Market Funds	210,039,644.23	210,039,644.23
Total Assets	*5,826,245,222.60*	*5,826,608,204.48*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.



Lone★Star Investment Pool

Corporate Overnight Fund

Return Information

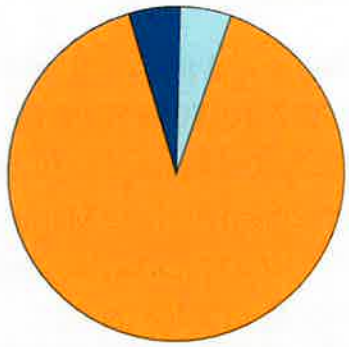
February 28, 2021

Average Monthly Return (a)	**0.09%**
SEC 7-day Fund Yield (b)	0.09%
Weighted Average Maturity One (c)	**51 days**
Weighted Average Maturity Two (c)	66 days
Portfolio Maturing beyond One Year	**0%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**205,931,940.45**	**205,931,940.45**
US Treasuries	14,997,466.66	14,999,340.00
Agencies	**19,995,781.50**	**20,039,515.00**
Commercial Paper	4,151,299,889.43	4,151,486,765.49
Money Market Funds	**233,591,310.64**	**233,617,302.23**
Total Assets	*4,625,816,388.68*	*4,626,074,863.17*

Investment Distribution



(b) **SEC 7-Day Yield Calculation**

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool

Corporate Overnight Plus Fund

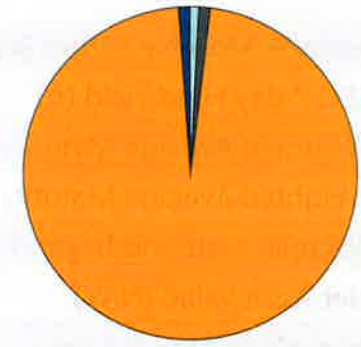
Return Information
February 28, 2021

Average Monthly Return (a)	0.13%
SEC 7-day Fund Yield (b)	0.12%
Weighted Average Maturity One (c)	68 days
Weighted Average Maturity Two (c)	85 days
Portfolio Maturing beyond One Year	1%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Inventory Position

	Book Value	Market Value
Cash/Repo	84,401,380.28	84,401,380.28
US Treasuries	-	-
Agencies	49,991,563.33	50,098,895.00
Commercial Paper	7,771,977,432.29	7,772,553,188.38
Money Market Funds	101,051,396.26	101,057,417.34
Total Assets	*8,007,421,772.16*	*8,008,110,881.00*

Investment Distribution



(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Participant #: 22902

Lone★Star™ Investment Pool 2021 3rd Quarter Quarterly Statement

Statement Period: 03/01/2021 to 05/31/2021

Victoria Sanchez
Marathon ISD
PO Box 416
Marathon,Texas 79842-0416

Summary of Portfolio Holdings

Account	Fund	Number of Shares	Price Per Share	Account Book Value (USD)	Account Market Value (USD)	% Port.
General Fund	Corporate Overnight Fund	1,315,540.38	1.00	1,315,540.38	1,315,641.66	51.29%
	Government Overnight Fund	1,249,220.01	1.00	1,249,220.01	1,249,324.40	48.71%
			Totals:	**2,564,760.39**	**2,564,966.06**	

Totals

	Fund	Number of Shares	Price Per Share	Fund Balance (USD)	% Port.
	Corporate Overnight Fund	1,315,540.38	1.00	1,315,540.38	51.29 %
	Government Overnight Fund	1,249,220.01	1.00	1,249,220.01	48.71 %
	Corporate Overnight Plus Fund	0.00	1.00	0.00	0.00 %
			Total Value:	**2,564,760.39**	**100.00 %**

Portfolio Transactions

General Fund - Corporate Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
03/01/2021	Starting Balance	1,315,254.24			1,315,254.24
03/31/2021	Interest	1,315,353.56	99.32	1.00	99.32
04/30/2021	Interest	1,315,451.00	97.44	1.00	97.44
05/28/2021	Interest	1,315,540.38	89.38	1.00	89.38
05/31/2021	Ending Balance	1,315,540.38			1,315,540.38

General Fund - Government Overnight Fund

Settle Date	Trade Type	Share Balance	Number of Shares	Price/Share	Amount (USD)
03/01/2021	Starting Balance	1,499,189.43			1,499,189.43
03/31/2021	Interest	1,499,206.60	17.17	1.00	17.17
04/30/2021	Interest	1,499,213.79	7.19	1.00	7.19
05/24/2021	Withdrawal	1,249,213.79	-250,000.00	1.00	-250,000.00
05/28/2021	Interest	1,249,220.01	6.22	1.00	6.22
05/31/2021	Ending Balance	1,249,220.01			1,249,220.01

Important Information about this statement

Please review this statement carefully, it is the official record of your account with Lone Star Investment Pool and First Public, LLC. If you disagree with any transaction, or if there are any errors or omissions in this statement please notify us promptly in writing, but no later than 10 business days after receipt of this statement. Trades pending settlement will not appear on this statement. All such trades will appear in the next monthly statement. The yield for the period is an annualized rate that reflects the relationship between the average amount of income earned and the average daily balance for the account. Please notify First Public promptly and in writing of any changes of address or phone number. Times of transactions will be furnished upon written request. The Lone Star Investment Pool Information Statement should be read carefully before investing. Investors should consider the investment objectives, risks, charges and expenses associated with municipal fund securities before investing. All transactions are no load. No remuneration has, or will be, paid to any entity in connection with this transaction. An investor may obtain an Information Statement by contacting First Public at the address and phone number identified above. An investment in Lone Star investment Pool is not insured or guaranteed by the Federal Deposit Insurance Corporation ("FDIC") or any other government agency and although Lone Star Investment Pool seeks to preserve the value of the investment at a fixed share price, it is possible to lose money by investing in municipal fund securities.

Lone★Star
Investment Pool

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Fund Performance Update

March 31, 2021

Comments by Mellon, Investment Manager

Optimism for a solid economic recovery in 2021 continued in March as the Dow and S&P 500 indexes both exceeded the all-time highs that were reached in February. The Treasury yield curve continued its steepening trend as long-term yields rose as much as 34 basis points while yields under one year were lower.

The Federal Reserve released updated economic projections suggesting that it expects strong economic growth this year to have only a transitory impact on inflation. The Fed dots indicated that members expect to keep the target rate unchanged through 2023. Nonfarm payrolls rose by 379,000 in February, boosted by some recovery in COVID-sensitive sectors, such as leisure and hospitality. Front-end rates continue to be challenged as U.S. government securities were trading at negative yields for maturities under one-month at the end of March.

Active Participants This Month

Schools and Colleges	571
Other Governmental	80
Total	*651*

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

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Government Overnight Fund

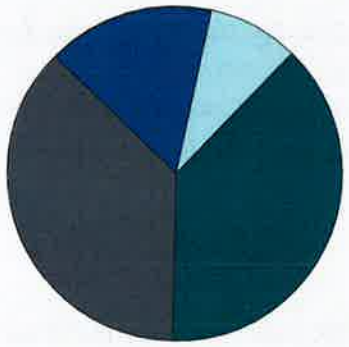
Return Information
March 31, 2021

Average Monthly Return (a)	0.01%
SEC 7-day Fund Yield (b)	0.01%
Weighted Average Maturity One (c)	46 days
Weighted Average Maturity Two (c)	104 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	459,114,253.61	459,114,253.61
US Treasuries	2,032,403,615.12	2,032,591,221.36
Agencies	1,935,904,028.65	1,936,201,266.78
Money Market Funds	860,502,744.07	860,502,744.07
Total Assets	*5,287,924,641.45*	*5,288,409,485.82*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.

Lone★Star
Investment Pool



Corporate Overnight Fund

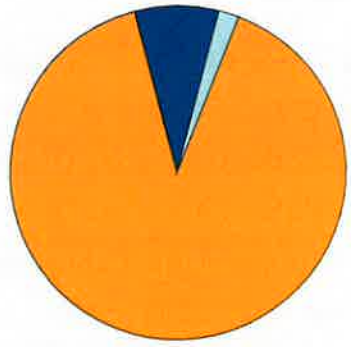
Return Information
March 31, 2021

Average Monthly Return (a)	**0.09%**
SEC 7-day Fund Yield (b)	0.09%
Weighted Average Maturity One (c)	**54 days**
Weighted Average Maturity Two (c)	68 days
Portfolio Maturing beyond One Year	**0%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	**94,642,746.10**	**94,642,746.10**
US Treasuries	14,998,693.75	14,999,828.10
Agencies	**19,996,125.64**	**20,040,576.05**
Commercial Paper	4,193,325,094.16	4,193,537,906.64
Money Market Funds	**357,808,585.56**	**357,813,586.15**
Total Assets	*4,680,771,245.21*	*4,681,034,643.04*

Investment Distribution



(b) SEC 7-Day Yield Calculation

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

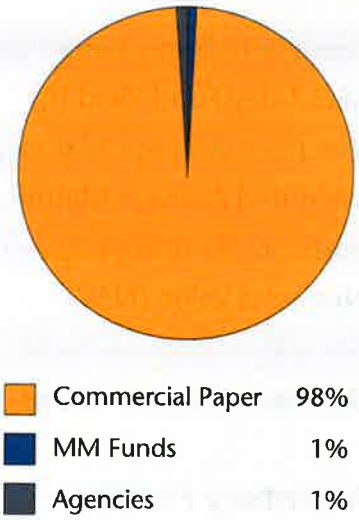
Lone★Star
Investment Pool

Corporate Overnight Plus Fund

Return Information
March 31, 2021

Average Monthly Return (a)	0.13%
SEC 7-day Fund Yield (b)	0.12%
Weighted Average Maturity One (c)	74 days
Weighted Average Maturity Two (c)	92 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Investment Distribution



Inventory Position

	Book Value	Market Value
Cash/Repo	4,415,275.07	4,415,275.07
US Treasuries	-	-
Agencies	49,992,251.59	50,102,222.75
Commercial Paper	7,631,324,311.19	7,631,843,110.42
Money Market Funds	115,241,840.89	115,242,171.94
Total Assets	*7,800,973,678.74*	*7,801,602,780.18*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

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Fund Performance Update

April 30, 2021

Comments by Mellon, Investment Manager

After steepening sharply in the first quarter, the yield curve flattened slightly in April as front-end yields were relatively unchanged and longer yields fell as much as 14 basis points. The stock market continued to perform well in April as the Dow, NASDAQ and S&P 500 indexes continued to reach all-time highs. The S&P 500 index gained over 11% in the first four months of 2021. GDP in the U.S. rose by 6.4% in the first quarter, slightly below expectations. Real GDP is now less than 1% below its pre-pandemic level. The increase in GDP was led by business reopening and stimulus-driven jump in consumption.

Strong growth in the housing market and business investment were also major contributors to the increase in growth. The April FOMC meeting did little to help front-end rates. The statement was little changed, but featured an upgraded economic assessment. Chair Powell reiterated that it is not yet time to talk about tapering bond purchases.

Active Participants This Month

Schools and Colleges	571
Other Governmental	80
Total	*651*

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

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Government Overnight Fund

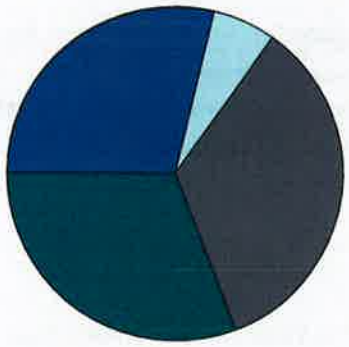
Return Information
April 30, 2021

Average Monthly Return (a)	0.01%
SEC 7-day Fund Yield (b)	0.01%
Weighted Average Maturity One (c)	50 days
Weighted Average Maturity Two (c)	105 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	325,169,582.56	325,169,582.56
US Treasuries	1,522,438,675.34	1,522,618,257.95
Agencies	1,702,957,583.96	1,703,192,152.65
Money Market Funds	1,373,804,918.42	1,373,804,918.42
Total Assets	*4,924,370,760.28*	*4,924,784,911.58*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.



Lone★Star Investment Pool

Corporate Overnight Fund

Return Information

April 30, 2021

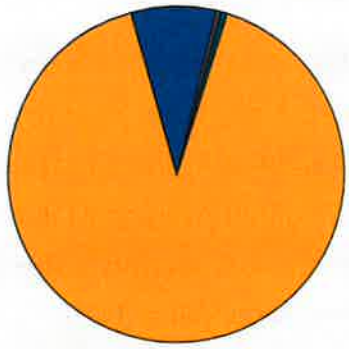
Average Monthly Return (a)	**0.09%**
SEC 7-day Fund Yield (b)	0.08%
Weighted Average Maturity One (c)	**53 days**
Weighted Average Maturity Two (c)	66 days
Portfolio Maturing beyond One Year	**0%**
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	**0.06%**
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	-	-
US Treasuries	14,999,881.25	14,999,998.95
Agencies	**19,996,458.68**	**20,037,711.45**
Commercial Paper	4,052,727,131.99	4,052,928,676.72
Money Market Funds	**361,099,152.16**	**361,104,152.75**
Total Assets	*4,448,822,624.08**	*4,449,070,539.87**

* *Total Assets reflects unsettled securities transaction that has a net effect of (35,114,385.18)*

Investment Distribution



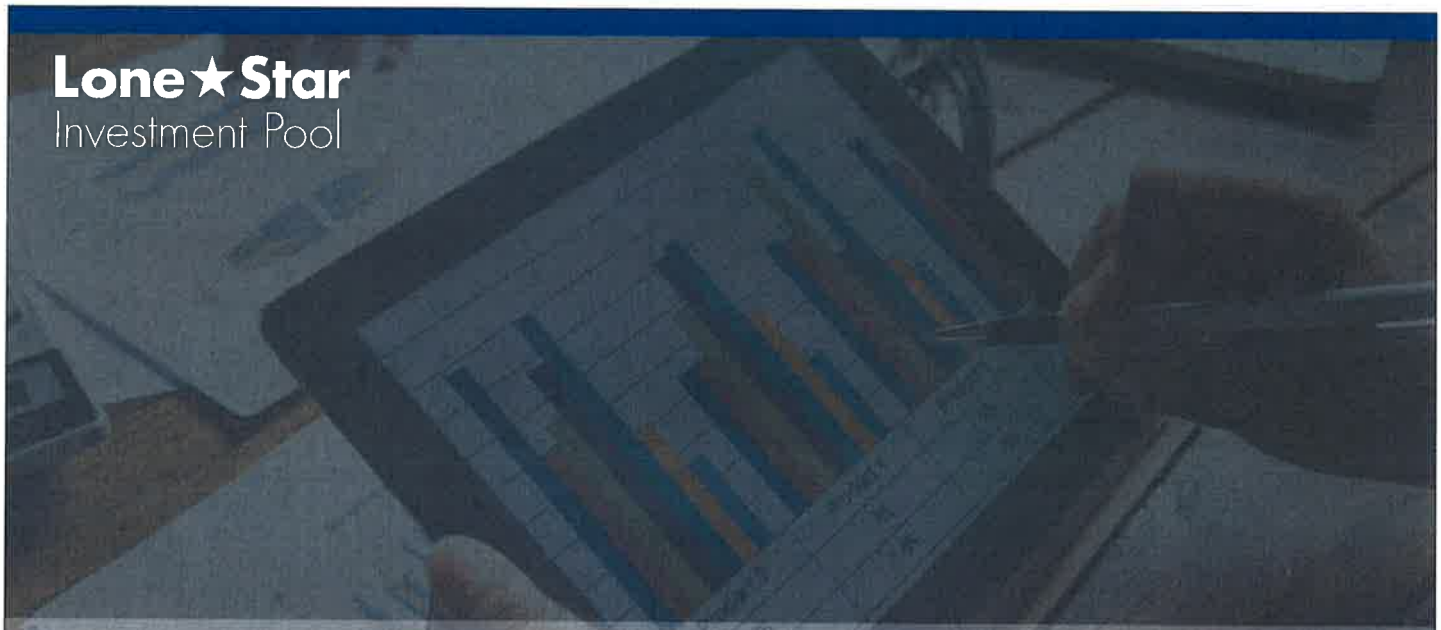
Commercial Paper	91%
MM Funds	8%*
Agencies	.5%
Treasuries	.5%

(b) **SEC 7-Day Yield Calculation**

$$\text{Yield} = 2\left[\left[\frac{a-b}{cd}+1\right]^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone★Star
Investment Pool



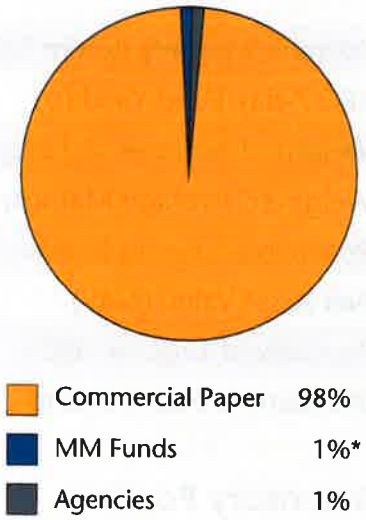
Corporate Overnight Plus Fund

Return Information

April 30, 2021

Average Monthly Return (a)	0.12%
SEC 7-day Fund Yield (b)	0.12%
Weighted Average Maturity One (c)	75 days
Weighted Average Maturity Two (c)	91 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Investment Distribution



Inventory Position

	Book Value	Market Value
Cash/Repo	-	-
US Treasuries	-	-
Agencies	49,992,917.64	50,094,886.25
Commercial Paper	7,259,122,110.36	7,259,635,242.38
Money Market Funds	119,661,569.43	119,661,900.48
Total Assets	*7,428,776,597.43**	*7,429,392,029.11**

* *Total Assets reflects unsettled securities transaction that has a net effect of (15,145,798.64)*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

Lone★Star
Investment Pool

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Fund Performance Update

May 31, 2021

Comments by Mellon, Investment Manager

The Treasury yield flattened very slightly in May as yields on longer maturing bonds fell by four to five basis points. Shorter maturing bonds were little changed as they remain anchored to the Fed's zero interest rate policy. U.S equity prices finished higher as both the Dow and S&P 500 touched all-time highs in early May. The market is focusing on Fed tapering as Randal Quarels became the latest FOMC member to say the Fed should begin discussing plans to adjust the pace of asset purchases. Inflation is also the focus of the market despite the Fed's dismissal of it being transitory.

New applications for initial unemployment claims fell to 406,000 in the last week of May, the lowest level since the pandemic began. The June 16 FOMC meeting will get a lot of attention to see if the Fed makes a technical adjustment by raising the RRP and/or IOER, as the Fed effective rate has dropped to five or six basis points.

Custodian Bank: State Street Bank

Investment Managers:
American Beacon Advisors and Mellon

The Lone Star Investment Pool is endorsed by:

TASA TASB

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Active Participants This Month

Schools and Colleges	571
Other Governmental	79
Total	*650*



Lone★Star
Investment Pool

Government Overnight Fund

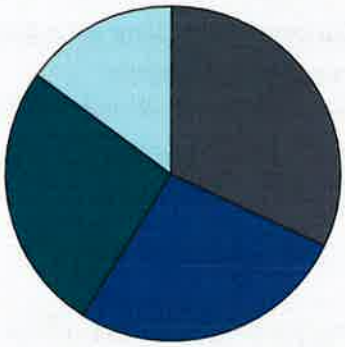
Return Information
May 31, 2021

Average Monthly Return (a)	0.01%
SEC 7-day Fund Yield (b)	0.01%
Weighted Average Maturity One (c)	46 days
Weighted Average Maturity Two (c)	99 days
Portfolio Maturing beyond One Year	6%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	655,280,769.04	655,280,769.04
US Treasuries	1,152,514,774.38	1,152,678,297.35
Agencies	1,447,910,311.81	1,448,121,830.92
Money Market Funds	1,232,570,204.58	1,232,570,204.58
Total Assets	*4,488,276,059.81*	*4,488,651,101.89*

Investment Distribution



(a) The return information represents the average annualized rate of return on investments for the time period referenced. Return rates reflect a partial waiver of the Lone Star Investment Pool operating expense. Past performance is no guarantee of future results.



Lone★Star Investment Pool

Corporate Overnight Fund

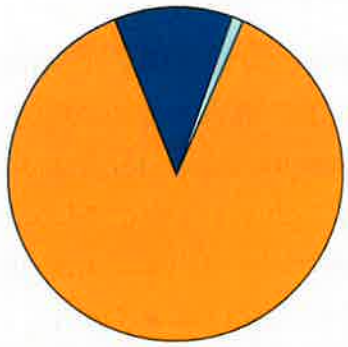
Return Information
May 31, 2021

Average Monthly Return (a)	0.08%
SEC 7-day Fund Yield (b)	0.08%
Weighted Average Maturity One (c)	56 days
Weighted Average Maturity Two (c)	68 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAm

Inventory Position

	Book Value	Market Value
Cash/Repo	34,874,745.25	34,874,745.25
US Treasuries	-	-
Agencies	19,996,802.82	20,035,790.35
Commercial Paper	3,405,637,314.71	3,405,894,554.38
Money Market Funds	452,325,600.40	452,330,600.99
Total Assets	*3,912,834,463.18*	*3,913,135,690.97*

Investment Distribution



Commercial Paper	87%
MM Funds	12%
Cash Repo	1%

(b) SEC 7-Day Yield Calculation

$$\text{Yield} = 2\left[\left(\frac{a-b}{cd}+1\right)^{6}-1\right]$$

a - Dividend and interest income
b - Expenses accrued for the period
c - Average daily number of shares outstanding during the period that was entitled to dividends
d - Maximum offering price per share on the last day of the period

Lone ★ Star
Investment Pool

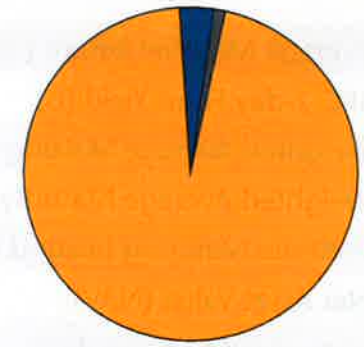


Corporate Overnight Plus Fund

Return Information
May 31, 2021

Average Monthly Return (a)	0.11%
SEC 7-day Fund Yield (b)	0.11%
Weighted Average Maturity One (c)	80 days
Weighted Average Maturity Two (c)	93 days
Portfolio Maturing beyond One Year	0%
Net Asset Value (NAV)	$1.00
Annualized Expense Ratio	0.06%
Standard & Poor's Rating	AAAf/S1+

Investment Distribution



Commercial Paper	96%
MM Funds	3%
Agencies	1%

Inventory Position

	Book Value	Market Value
Cash/Repo	9,791,548.03	9,791,548.03
US Treasuries	-	-
Agencies	49,993,605.89	50,090,262.15
Commercial Paper	7,136,793,913.59	7,137,425,770.51
Money Market Funds	213,295,474.57	213,295,805.62
Total Assets	*7,409,874,542.08*	*7,410,603,386.31*

(c) The Weighted Average Maturity One calculation uses the industry standard definition of state maturity for floating rate instruments, the number of days until the next reset date. The Weighted Average Maturity Two calculation uses the final maturity of any floating rate instruments, as opined in Texas Attorney General Opinion No. JC0359.

0177 - MAINTENANCE FUND/WTNB

Cash Ending Balance:		228,951.85
Add Investment:		
	Total:	**228,951.85**

0456 - SCHOLARSHIP FUND/WTNB

Cash Ending Balance:		39,972.72
Add Investment:		
	Total:	**39,972.72**

1225 - CD 1225/TRANSPECOS BANK

Cash Ending Balance:		.00
Add Investment: CD - CD/OPERATIONS		65,091.08
	Total:	**65,091.08**

1312 - CD 1312/TRANSPECOS BANK

Cash Ending Balance:		.00
Add Investment: CD - CD/OPERATIONS		9,340.45
	Total:	**9,340.45**

LSIP - LONE STAR INVESTMENT POOL

Cash Ending Balance:		2,315,020.94
Add Investment:		
	Total:	**2,315,020.94**

TOTALS

Cash Ending Balance	**2,583,945.51**
Add Investment Balance	**74,431.53**
Totals	**2,658,377.04**

End of Report

Statement of Unaudited Revenues and Expenditures
Marathon ISD
Budget vs. Actual As of August
PRIOR TO END OF YEAR CLOSE COMPLETION

Obj / Func	Description	Annual Budget	YTD Actual	YTD Encumbrance	Variance	Percent To Total
	REVENUES:					
5700	Revenues, Local & Intermediate	1,054,571.00	-1,072,460.59	.00	-17,889.59	58.03%
5800	State Program Revenues	722,037.00	-730,523.55	.00	-8,486.55	39.53%
5900	Federal Program Revenues	27,500.00	-45,011.68	.00	-17,511.68	2.44%
5000	**Total Revenues**	**1,804,108.00**	**-1,847,995.82**	**.00**	**-43,887.82**	**100.00%**
	EXPENDITURES:					
11	Instruction	-971,118.00	906,666.52	2,813.52	-61,637.96	54.38%
12	Inst. Resources/Media Services	-6,813.00	6,564.51	.00	-248.49	.39%
13	Curriculum/Instructional PD	-8,488.00	7,083.74	.00	-1,404.26	.42%
23	School Leadership	-115,769.00	111,467.90	537.08	-3,764.02	6.69%
31	Guidance/Counseling/Evaluation	-5,682.00	4,043.58	.00	-1,638.42	.24%
33	Health Services	-12,150.00	5,221.79	.00	-6,928.21	.31%
34	Student Transportation	-15,746.00	9,651.70	1,479.40	-4,614.90	.58%
35	Food Services	-22,527.00	21,395.29	.00	-1,131.71	1.28%
36	Extracurricular Activities	-56,438.00	38,898.80	182.00	-17,357.20	2.33%
41	General Administration	-236,267.00	224,147.79	1,884.62	-10,234.59	13.44%
51	Facilities Maintenance & Opera	-201,357.00	147,681.42	20,505.80	-33,169.78	8.86%
52	Security & Monitoring Services	-11,000.00	8,448.58	.00	-2,551.42	.51%
53	Data Processing Services	-114,719.00	113,402.52	.00	-1,316.48	6.80%
61	Community Services	-1,000.00	.00	.00	-1,000.00	.00%
71	Debt Services	-23,413.00	23,411.00	.00	-2.00	1.40%
93	Payments to Fiscal Agent	-6,800.00	5,935.77	.00	-864.23	.36%
99	Other Intergovernmental Charge	-36,643.00	33,224.00	.00	-3,419.00	1.99%
6000	**Total Expenditures**	**-1,845,930.00**	**1,667,244.91**	**27,402.42**	**-151,282.67**	**99.98%**
	OPERATING TRANSFERS:					
7915	Operating Transfers In	15,027.00	-10,278.48	.00	4,748.52	
7000	**Total Other Resources/Non-Operating Rev**	**15,027.00**	**-10,278.48**	**.00**	**4,748.52**	
8911	Operating Transfers Out	-15,027.00	10,278.48	.00	-4,748.52	
8000	**Total Other Uses/Non-Operating Exp**	**-15,027.00**	**10,278.48**	**.00**	**-4,748.52**	
	Total Operating Transfers	**.00**	**.00**			
3000	**Fund Balance - August (Unaudited)**	**.00**	**.00**			
3000	**Year to Date Fund Balance (Unaudited)**	**-41,822.00**	**-180,750.91**			

End of Report

	Budget	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - Revenue Control Accounts						
5900 - Federal Program Revenues						
5920 - Federal Revenues Dist by TEA						
5921-00.000-1-00000 School Breakfast Program		7,500.00	-1,026.86	-11,008.67	-3,508.67	146.78%
Sub Total 5920		**7,500.00**	**-1,026.86**	**-11,008.67**	**-3,508.67**	**146.78%**
5930 - Other Federal Revenues						
5939-00.000-1-00000 EOC Reimb Program 2021		.00	-108.14	-108.14	-108.14	.00%
Sub Total 5930		**.00**	**-108.14**	**-108.14**	**-108.14**	**.00%**
Total Federal Program Revenues		**7,500.00**	**-1,135.00**	**-11,116.81**	**-3,616.81**	**148.22%**

	Budget	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
7000 - Other Resources/NonOperating R						
7900 - Other Resources/NonOperating R						
7910 - Other Resources/NonOperating R						
7915-00.000-1-00000 Transfer In/199		15,027.00	-10,278.48	-10,278.48	4,748.52	68.40%
Sub Total 7910		**15,027.00**	**-10,278.48**	**-10,278.48**	**4,748.52**	**68.40%**
Total Other Resources/NonOperating R		**15,027.00**	**-10,278.48**	**-10,278.48**	**4,748.52**	**68.40%**
Total Revenue Local-State-Federal		**22,527.00**	**-11,413.48**	**-21,395.29**	**1,131.71**	**94.98%**
Total for 000	**.00**	**22,527.00**	**-11,413.48**	**-21,395.29**	**1,131.71**	**94.98%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
35 - Food Services							
6100 - Payroll Costs							
6129-00.001-1-99000	Salary/Food Service	-10,405.00	.00	10,404.71	1,606.28	-.29	100.00%
6141-00.001-1-99000	Social Security/Medicare	-151.00	.00	150.91	23.29	-.09	99.94%
6142-00.001-1-99000	Group Health & Life	-3,978.00	.00	3,978.00	331.50	.00	100.00%
6143-00.001-1-99000	Workers' Compensation	-51.00	.00	50.50	.00	-.50	99.02%
6145-00.001-1-99000	Unemployment	.00	.00	.00	.00	.00	.00%
6146-00.001-1-99000	TRS/TRS Care	-1,157.00	.00	1,156.24	168.28	-.76	99.93%
Sub Total 6100		**-15,742.00**	**.00**	**15,740.36**	**2,129.35**	**-1.64**	**99.99%**
6300 - Supplies & Materials							
6341-00.001-1-99000	Food	-5,400.00	.00	4,824.48	610.57	-575.52	89.34%
6342-00.001-1-99000	Non-Food	-400.00	.00	235.45	.00	-164.55	58.86%
Sub Total 6300		**-5,800.00**	**.00**	**5,059.93**	**610.57**	**-740.07**	**87.24%**
6400 - Other Operating Costs							
6411-00.001-1-99000	Employee Travel/Prof Dev	.00	.00	.00	.00	.00	.00%
6499-00.001-1-99000	Misc Costs	-685.00	.00	595.00	35.00	-90.00	86.86%
6499-01.001-1-99000	TDSHS Fees	-300.00	.00	.00	.00	-300.00	.00%
Sub Total 6400		**-985.00**	**.00**	**595.00**	**35.00**	**-390.00**	**60.41%**
Total Function 35 Food Services		**-22,527.00**	**.00**	**21,395.29**	**2,774.92**	**-1,131.71**	**94.98%**
Total Expenditures		**-22,527.00**	**.00**	**21,395.29**	**2,774.92**	**-1,131.71**	**94.98%**
Total for 001 - Marathon Schools		**-22,527.00**	**.00**	**21,395.29**	**2,774.92**	**-1,131.71**	**94.98%**

	Budget	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - Revenue Control Accounts						
5700 - Revenues, Local & Intermediate						
5740 - Revenues from Local Sources						
5749-00.000-1-00000 PF&AF Brown Grant FY0		.00	-23,619.96	-23,619.96	-23,619.96	.00%
Sub Total 5740		**.00**	**-23,619.96**	**-23,619.96**	**-23,619.96**	**.00%**
Total Revenues, Local & Intermediate		**.00**	**-23,619.96**	**-23,619.96**	**-23,619.96**	**.00%**
Total Revenue Local-State-Federal		**.00**	**-23,619.96**	**-23,619.96**	**-23,619.96**	**.00%**
Total for 000	**.00**	**.00**	**-23,619.96**	**-23,619.96**	**-23,619.96**	**.00%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6300 - Supplies & Materials							
6396-01.001-1-11000	Epson DC-21 Doc Cameras	-5,890.00	.00	5,890.00	.00	.00	100.00%
6397-02.001-1-11000	HP 450 ProBookG& i7 (20)	-1,986.00	.00	1,986.00	.00	.00	100.00%
6397-03.001-1-11000	HP Chromebooks 11G8 (40)	-10,280.00	.00	10,280.00	.00	.00	100.00%
6398-07.001-1-11000	DJI Mavic 2 Prone Drone	-475.00	.00	474.07	.00	-.93	99.80%
6399-05.001-1-11000	Other Tech	-2,141.00	.00	2,141.89	-.04	.89	100.04%
Sub Total 6300		**-20,772.00**	**.00**	**20,771.96**	**-.04**	**-.04**	**100.00%**
Total Function 11 Instruction		**-20,772.00**	**.00**	**20,771.96**	**-.04**	**-.04**	**100.00%**
12 - Inst. Resources/Media Services							
6300 - Supplies & Materials							
6329-00.001-1-11000	Reading Materials/Books	-1,888.00	.00	1,887.50	.00	-.50	99.97%
6329-01.001-1-11000	STEM/Library Books/MES	-960.00	.00	960.50	.00	.50	100.05%
Sub Total 6300		**-2,848.00**	**.00**	**2,848.00**	**.00**	**.00**	**100.00%**
Total Function 12 Inst. Resources/Media Services		**-2,848.00**	**.00**	**2,848.00**	**.00**	**.00**	**100.00%**
Total Expenditures		**-23,620.00**	**.00**	**23,619.96**	**-.04**	**-.04**	**100.00%**
Total for 001 - Marathon Schools		**-23,620.00**	**.00**	**23,619.96**	**-.04**	**-.04**	**100.00%**

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co						
52 - Security & Monitoring Services						
6600 - Capital Outlay/Land/Bldgs/Equi						
6639-00.001-1-99000 Security/Audio Alert/Paging	-6,000.00	.00	5,168.10	.00	-831.90	86.14%
Sub Total 6600	**-6,000.00**	**.00**	**5,168.10**	**.00**	**-831.90**	**86.14%**
Total Function 52 Security & Monitoring Services	**-6,000.00**	**.00**	**5,168.10**	**.00**	**-831.90**	**86.14%**
Total Expenditures	**-6,000.00**	**.00**	**5,168.10**	**.00**	**-831.90**	**86.14%**
Total for 001 - Marathon Schools	**-6,000.00**	**.00**	**5,168.10**	**.00**	**-831.90**	**86.14%**

		Budget	Estimated Revenue (Budget)	Revenue Realized Current	Revenue Realized To Date	Revenue Balance	Percent Realized
5000 - Revenue Control Accounts							
5700 - Revenues, Local & Intermediate							
5710 - Revenues, Local Property Taxes							
5711-00.000-1-00000	Taxes-Current Year Levy		1,022,287.00	-2,185.36	-1,020,570.93	1,716.07	99.83%
5712-00.000-1-00000	Taxes-Prior Years		10,000.00	-468.90	-8,696.89	1,303.11	86.97%
5712-01.000-1-00000	Sale Proceeds		.00	.00	.00	.00	.00%
5719-00.000-1-00000	Taxes-Penalty & Interest		7,500.00	-592.43	-8,197.86	-697.86	109.30%
Sub Total 5710			**1,039,787.00**	**-3,246.69**	**-1,037,465.68**	**2,321.32**	**99.78%**
5740 - Revenues from Local Sources							
5742-00.000-1-00000	Interest Earnings/WTNB		500.00	-10.06	-188.55	311.45	37.71%
5742-01.000-1-00000	Interest Earnings/TPB		75.00	-132.60	-530.28	-455.28	707.04%
5742-04.000-1-00000	Interest Earnings/LSIP		7,000.00	-73.97	-1,622.99	5,377.01	23.19%
5743-00.000-1-00000	Rent - Teacherage		6,000.00	-4,000.00	-6,000.00	.00	100.00%
5744-00.000-1-00000	Donations/Telescope Repairs		.00	.00	.00	.00	.00%
5744-01.000-1-00000	Donation/Voc Ag Program		.00	.00	.00	.00	.00%
5744-02.000-1-00000	Donations/Musical		209.00	.00	-209.00	.00	100.00%
5749-00.000-1-00000	Misc Revenues		1,000.00	-338.00	-1,514.13	-514.13	151.41%
5749-01.000-1-00000	M2M/MF Grant		.00	.00	.00	.00	.00%
5749-02.000-1-00000	MIsc Rev/CTE Tables		.00	.00	-600.00	-600.00	.00%
5749-03.000-1-00000	USAC/ERate Reimb		.00	.00	.00	.00	.00%
5749-05.000-1-00000	Misc Revenue/R.18		.00	-500.00	-500.00	-500.00	.00%
Sub Total 5740			**14,784.00**	**-5,054.63**	**-11,164.95**	**3,619.05**	**75.52%**
5750 - Cocurricular/Enterprising/Acti							
5752-00.000-1-00000	Athletic Gate Proceeds		.00	.00	-210.00	-210.00	.00%
Sub Total 5750			**.00**	**.00**	**-210.00**	**-210.00**	**.00%**
Total Revenues, Local & Intermediate			**1,054,571.00**	**-8,301.32**	**-1,048,840.63**	**5,730.37**	**99.46%**
5800 - State Program Revenues							
5810 - Per Capita & FSP Revenues							
5811-00.000-1-00000	State Available School		23,903.00	-4,204.00	-24,415.00	-512.00	102.14%
5812-00.000-1-00000	State Foundation School		616,663.00	.00	-630,623.00	-13,960.00	102.26%
5812-01.000-1-00000	2017-2018 Foundation/Tax		.00	.00	.00	.00	.00%
5819-00.001-1-00000	HB2 SpEd Funding		.00	-665.00	-665.00	-665.00	.00%
Sub Total 5810			**640,566.00**	**-4,869.00**	**-655,703.00**	**-15,137.00**	**102.36%**
5830 - State Revenues/Tx Gov Agencies							
5831-00.000-1-00000	TRS On Behalf		81,471.00	-12,275.32	-74,820.55	6,650.45	91.84%
5831-01.000-1-00000	GASB 24/Medicare Pt.D		.00	.00	.00	.00	.00%
5831-02.000-1-00000	GASB75/Proportionate Share		.00	.00	.00	.00	.00%
Sub Total 5830			**81,471.00**	**-12,275.32**	**-74,820.55**	**6,650.45**	**91.84%**
Total State Program Revenues			**722,037.00**	**-17,144.32**	**-730,523.55**	**-8,486.55**	**101.18%**
5900 - Federal Program Revenues							
5930 - Other Federal Revenues							
5931-00.000-1-00000	School Health/SHARS		20,000.00	.00	-33,894.87	-13,894.87	169.47%
5932-00.000-1-00000	MAC Reimb		.00	.00	.00	.00	.00%
Sub Total 5930			**20,000.00**	**.00**	**-33,894.87**	**-13,894.87**	**169.47%**
Total Federal Program Revenues			**20,000.00**	**.00**	**-33,894.87**	**-13,894.87**	**169.47%**
Total Revenue Local-State-Federal			**1,796,608.00**	**-25,445.64**	**-1,813,259.05**	**-16,651.05**	**100.93%**
Total for 000		**.00**	**1,796,608.00**	**-25,445.64**	**-1,813,259.05**	**-16,651.05**	**100.93%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6100 - Payroll Costs							
6112-00.001-1-11000	Substitute Teacher	-6,767.00	.00	5,865.50	.00	-901.50	86.68%
6112-00.001-1-23000	Substitute/Special Ed	.00	.00	.00	.00	.00	.00%
6112-00.001-1-30000	Substitute/ARAI/SCE	-375.00	.00	375.00	.00	.00	100.00%
6112-00.001-1-32000	Substitute Teacher/PK	.00	.00	.00	.00	.00	.00%
6112-01.001-1-11000	Substitute/LT/MV	-3,690.00	.00	3,690.00	.00	.00	100.00%
6117-01.001-1-11000	Local Leave Paid	-1,300.00	.00	1,300.00	1,300.00	.00	100.00%
6118-00.001-1-30000	Salaries/SatSch/Credit Rec	-14.00	.00	.00	.00	-14.00	.00%
6118-00.699-1-30000	Salaries/Summer School	-1,859.00	.00	502.50	502.50	-1,356.50	27.03%
6118-00.699-1-38000	Summer School/ECHS	.00	.00	.00	.00	.00	.00%
6118-01.001-1-30000	Salaries/Tutorials/RTI	.00	.00	.00	.00	.00	.00%
6118-02.001-1-38000	Salaries/Tutorials/ECHS/DC	.00	.00	.00	.00	.00	.00%
6118-02.699-1-30000	Salaries/Credit Recovery	.00	.00	.00	.00	.00	.00%
6118-03.001-1-11000	Stipend/Masters (7)	-13,671.00	.00	13,382.78	833.30	-288.22	97.89%
6118-03.001-1-30000	Salaries/SatSch/AccIns	.00	.00	.00	.00	.00	.00%
6119-00.001-1-11000	Salaries/Teacher/Reg	-417,789.00	.00	416,893.90	64,877.70	-895.10	99.79%
6119-00.001-1-21000	Salary/TeacherGT	.00	.00	-132.78	.00	-132.78	.00%
6119-00.001-1-22000	Salaries/Teacher/CTE	-19,088.00	.00	19,086.70	3,362.79	-1.30	99.99%
6119-00.001-1-23000	Salaries/Teacher/SpEd	-80,287.00	.00	75,200.49	8,120.44	-5,086.51	93.66%
6119-00.001-1-30000	Salaries/Teacher/SCE	-41,934.00	.00	41,933.16	7,749.32	-.84	100.00%
6119-00.001-1-32000	Salaries/Teacher/PreK	-39,480.00	.00	28,764.00	5,724.79	-10,716.00	72.86%
6119-00.001-1-34000	Salaries/PK/SCE	-5,350.00	.00	4,935.00	411.25	-415.00	92.24%
6119-00.001-1-36000	PK/Early Education	-5,347.00	.00	4,935.80	411.25	-411.20	92.31%
6119-00.001-1-37000	Salary/Tchr/Dyslexia	-1,812.00	.00	1,811.98	603.01	-.02	100.00%
6119-00.001-1-38000	Salary/ECHS/DC	-10,889.00	.00	10,852.20	1,670.79	-36.80	99.66%
6127-01.001-1-11000	Local leave Paid	-65.00	.00	65.00	65.00	.00	100.00%
6128-00.001-1-11000	Salary Driver/Field Trip	-100.00	.00	52.50	.00	-47.50	52.50%
6128-00.001-1-38000	Salary/Driver/ECHS/DC	.00	.00	.00	.00	.00	.00%
6128-01.001-1-11000	Salary/Temp/Vacancy	-225.00	.00	225.00	.00	.00	100.00%
6129-00.001-1-11000	Teacher Aide/Reg	.00	.00	-326.62	.00	-326.62	.00%
6129-00.001-1-23000	Salary/SpEd Aide	.00	.00	.00	.00	.00	.00%
6129-00.001-1-30000	Salaries/Support Personnel	-1,326.00	.00	1,325.66	1,325.66	-.34	99.97%
6129-00.001-1-32000	Salary/Aide/PK	-989.00	.00	.00	.00	-989.00	.00%
6129-00.001-1-34000	Salaries/PK/SCE	-21,801.00	.00	19,244.58	2,260.36	-2,556.42	88.27%
6141-00.001-1-11000	Social Security/Medicare	-6,808.00	.00	6,399.43	925.11	-408.57	94.00%
6141-00.001-1-21000	Social Security/Medicare	.00	.00	-1.28	.00	-1.28	.00%
6141-00.001-1-22000	Social Security/Medicare	-317.00	.00	276.71	48.76	-40.29	87.29%
6141-00.001-1-23000	Social Security/Medicare	-1,158.00	.00	1,081.89	117.44	-76.11	93.43%
6141-00.001-1-30000	Social Security/Medicare	-605.00	.00	596.15	127.03	-8.85	98.54%
6141-00.001-1-32000	Social Security/Medicare	-540.00	.00	521.33	82.59	-18.67	96.54%
6141-00.001-1-34000	Social Security/Medicare	-396.00	.00	371.41	38.69	-24.59	93.79%
6141-00.001-1-36000	Social Security/Medicare	-72.00	.00	70.93	5.91	-1.07	98.51%
6141-00.001-1-37000	Social Security/Medicare	-27.00	.00	26.30	8.75	-.70	97.41%
6141-00.001-1-38000	Social Security/Medicare	-366.00	.00	156.82	24.18	-209.18	42.85%
6141-00.699-1-30000	Social Security/Medicare	-8.00	.00	7.26	7.26	-.74	90.75%
6141-00.999-1-99000	Social	.00	.00	.00	.00	.00	.00%
6141-01.001-1-11000	Social Security/Medicare	.00	.00	.00	.00	.00	.00%
6141-20.001-1-11000	Social Security/Medicare	.00	.00	.00	.00	.00	.00%
6142-00.001-1-11000	Group Health & Life	-54,522.00	.00	50,641.47	4,545.13	-3,880.53	92.88%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6100 - Payroll Costs							
6142-00.001-1-21000	Group Health & Life	.00	.00	.00	.00	.00	.00%
6142-00.001-1-22000	Group Health & Life	-4,446.00	.00	3,861.12	321.76	-584.88	86.84%
6142-00.001-1-23000	Group Health & Life	-14,486.00	.00	13,371.36	1,114.28	-1,114.64	92.31%
6142-00.001-1-30000	Group Health & Life	-6,041.00	.00	5,569.60	461.90	-471.40	92.20%
6142-00.001-1-32000	Group Health & Life	-5,741.00	.00	5,299.32	441.62	-441.68	92.31%
6142-00.001-1-34000	Group Health & Life	-9,081.00	.00	8,384.64	698.72	-696.36	92.33%
6142-00.001-1-36000	Group Health & Life	-721.00	.00	662.52	55.20	-58.48	91.89%
6142-00.001-1-37000	Group Health & Life	-12.00	.00	10.44	1.30	-1.56	87.00%
6142-00.001-1-38000	Group Health & Life	-650.00	.00	505.96	37.73	-144.04	77.84%
6143-00.001-1-11000	Workers' Compensation	-2,445.00	.00	2,071.89	-3.00	-373.11	84.74%
6143-00.001-1-21000	Workers' Compensation	.00	.00	.00	.00	.00	.00%
6143-00.001-1-22000	Workers' Compensation	-122.00	.00	92.50	.00	-29.50	75.82%
6143-00.001-1-23000	Workers' Compensation	-503.00	.00	385.80	.00	-117.20	76.70%
6143-00.001-1-30000	Workers' Compensation	-275.00	.00	217.37	.00	-57.63	79.04%
6143-00.001-1-32000	Workers' Compensation	-253.00	.00	192.48	.00	-60.52	76.08%
6143-00.001-1-34000	Workers' Compensation	-162.00	.00	122.20	.00	-39.80	75.43%
6143-00.001-1-36000	Workers' Compensation	-31.00	.00	24.02	.00	-6.98	77.48%
6143-00.001-1-37000	Workers' Compensation	-13.00	.00	6.32	.00	-6.68	48.62%
6143-00.001-1-38000	Workers' Compensation	-55.00	.00	44.75	.00	-10.25	81.36%
6143-00.699-1-30000	Workers' Compensation	.00	.00	21.88	2.45	21.88	.00%
6143-01.001-1-11000	Workers' Compensation	-72.00	.00	.00	.00	-72.00	.00%
6144-00.001-1-11000	TRS On-Behalf	-35,181.00	.00	32,886.02	5,117.04	-2,294.98	93.48%
6144-00.001-1-21000	TRS On Behalf	.00	.00	.00	.00	.00	.00%
6144-00.001-1-22000	TRS On-Behalf	-1,735.00	.00	1,551.85	266.95	-183.15	89.44%
6144-00.001-1-23000	TRS On-Behalf	-6,570.00	.00	6,569.78	1,117.71	-.22	100.00%
6144-00.001-1-30000	TRS On-Behalf	-3,164.00	.00	3,163.23	558.31	-.77	99.98%
6144-00.001-1-32000	TRS On-Behalf	-3,166.00	.00	3,165.21	549.24	-.79	99.98%
6144-00.001-1-34000	TRS On-Behalf	-2,165.00	.00	2,158.17	362.11	-6.83	99.68%
6144-00.001-1-36000	TRS On-Behalf	-396.00	.00	395.73	68.65	-.27	99.93%
6144-00.001-1-37000	TRS On-Behalf	-110.00	.00	100.60	22.74	-9.40	91.45%
6144-00.001-1-38000	TRS On-Behalf	-920.00	.00	738.80	37.24	-181.20	80.30%
6144-00.699-1-30000	TRS ON-BEHALF BENEFIT	-44.00	.00	43.97	43.97	-.03	99.93%
6144-01.001-1-11000	On Behalf/Medicare Pt D	-224.00	.00	.00	.00	-224.00	.00%
6144-01.001-1-22000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-01.001-1-23000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-01.001-1-30000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-01.001-1-32000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-01.001-1-36000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-01.001-1-38000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-02.001-1-11000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6144-02.001-1-22000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6144-02.001-1-23000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6144-02.001-1-30000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6144-02.001-1-32000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6144-02.001-1-36000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6144-02.001-1-38000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6145-00.001-1-11000	Unemployment	-1,404.00	.00	1,254.83	1,254.83	-149.17	89.38%
6145-00.001-1-22000	Unemployment	-55.00	.00	54.31	54.31	-.69	98.75%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6100 - Payroll Costs							
6145-00.001-1-23000	Unemployment	-214.00	.00	213.97	213.97	-.03	99.99%
6145-00.001-1-30000	Unemployment	-126.00	.00	125.58	125.58	-.42	99.67%
6145-00.001-1-32000	Unemployment	-82.00	.00	81.84	81.84	-.16	99.80%
6145-00.001-1-34000	Unemployment	-69.00	.00	68.80	68.80	-.20	99.71%
6145-00.001-1-36000	Unemployment	-14.00	.00	14.04	14.04	.04	100.29%
6145-00.001-1-37000	Unemployment	-5.00	.00	5.16	5.16	.16	103.20%
6145-00.001-1-38000	Unemployment	-31.00	.00	30.88	30.88	-.12	99.61%
6146-00.001-1-11000	Teacher Retirement/TRS	-15,119.00	.00	13,768.11	1,091.80	-1,350.89	91.06%
6146-00.001-1-21000	Teacher Retirement/TRS	.00	.00	-1.00	.00	-1.00	.00%
6146-00.001-1-22000	Teacher Retirement/TRS	-654.00	.00	541.10	58.38	-112.90	82.74%
6146-00.001-1-23000	Teacher Retirement/TRS	-2,331.00	.00	2,155.91	197.30	-175.09	92.49%
6146-00.001-1-30000	Teacher Retirement/TRS	-1,277.00	.00	1,224.79	135.55	-52.21	95.91%
6146-00.001-1-32000	Teacher Retirement/TRS	-1,253.00	.00	1,169.08	116.45	-83.92	93.30%
6146-00.001-1-34000	Teacher Retirement/TRS	-674.00	.00	624.77	56.06	-49.23	92.70%
6146-00.001-1-36000	Teacher Retirement/TRS	-178.00	.00	130.25	12.27	-47.75	73.17%
6146-00.001-1-37000	Teacher Retirement/TRS	-72.00	.00	51.03	7.29	-20.97	70.88%
6146-00.001-1-38000	Teacher Retirement/TRS	-589.00	.00	400.82	18.15	-188.18	68.05%
6146-00.699-1-30000	Teacher Retirement/TRS	-12.00	.00	11.65	11.65	-.35	97.08%
6146-01.001-1-11000	Teacher Retirement/TRS	.00	.00	.00	.00	.00	.00%
Sub Total 6100		**-861,920.00**	**.00**	**823,674.22**	**119,979.24**	**-38,245.78**	**95.56%**
6200 - Professional & Contracted Serv							
6223-00.001-1-11000	Tuition TxVSN	-12,200.00	1,924.50	10,275.50	.00	.00	84.23%
6223-00.001-1-38000	Tuition/ECHS/DC	-8,610.00	.00	8,610.00	.00	.00	100.00%
6223-00.699-1-11000	Tuition Summer/TxVSN	.00	.00	.00	.00	.00	.00%
6239-04.001-1-30000	R.18 DMAC	-2,043.00	.00	2,042.75	.00	-.25	99.99%
6268-00.001-1-22015	NN/Rental/Cylinders	-1,800.00	.00	1,185.35	.00	-614.65	65.85%
6269-00.001-1-11001	Rental/Copier/HS	-2,500.00	326.19	2,173.81	189.95	.00	86.95%
6269-00.001-1-11101	Rental/Copier/MES	-2,600.00	322.87	2,277.13	161.72	.00	87.58%
6299-00.001-1-38000	ACT/SAT Enhanced Prep.	.00	.00	.00	.00	.00	.00%
6299-00.699-1-30000	Edgenuity/Online Curr SVS	-300.00	.00	300.00	.00	.00	100.00%
6299-33.001-1-11000	CPR Certification/SVS	-300.00	.00	.00	.00	-300.00	.00%
Sub Total 6200		**-30,353.00**	**2,573.56**	**26,864.54**	**351.67**	**-914.90**	**88.51%**
6300 - Supplies & Materials							
6321-00.001-1-11000	Textbooks/Regular	-500.00	.00	399.85	.00	-100.15	79.97%
6321-00.001-1-11012	TJ/Science Textbooks	-442.00	.00	441.32	.00	-.68	99.85%
6321-00.001-1-11014	Sec Math/Textbooks	-560.00	.00	525.59	.00	-34.41	93.86%
6321-00.001-1-11020	History/Textbooks	-280.00	.00	239.91	.00	-40.09	85.68%
6321-01.001-1-38000	College Textbooks/ECHS/DC	-500.00	.00	213.28	.00	-286.72	42.66%
6395-00.001-1-11006	History Fair Materials	.00	.00	.00	.00	.00	.00%
6395-00.001-1-11008	Science Fair Materials	.00	.00	.00	.00	.00	.00%
6395-00.001-1-11012	TJ/Instructional Materials	-725.00	.00	575.95	.00	-149.05	79.44%
6395-00.001-1-11013	JG/Instructional Materials	-2,000.00	239.96	1,648.06	.00	-111.98	82.40%
6395-00.001-1-11014	Sec Math/Instructional	-676.00	.00	499.38	.00	-176.62	73.87%
6395-00.001-1-11016	JS/Instructional Materials	-1,242.00	.00	1,241.93	.00	-.07	99.99%
6395-00.001-1-11020	History Instructional Material	-170.00	.00	168.10	.00	-1.90	98.88%
6395-00.001-1-11024	JR/PE Instructional Materials	-1,000.00	.00	997.50	.00	-2.50	99.75%
6395-00.001-1-11033	MB/K Instructional Materials	-1,200.00	.00	711.85	-189.97	-488.15	59.32%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6300 - Supplies & Materials							
6395-00.001-1-11034	MP/1-2 Instructional Materials	-2,036.00	.00	1,804.78	71.71	-231.22	88.64%
6395-00.001-1-11035	EA/3-5 Instructional Materials	-254.00	.00	221.80	.00	-32.20	87.32%
6395-00.001-1-11036	AH/3-5 Instructional Materials	-1,665.00	.00	1,614.96	-24.99	-50.04	96.99%
6395-00.001-1-23018	JNG/SpEd Inst. Materials	-200.00	.00	173.04	.00	-26.96	86.52%
6395-00.001-1-30035	EA/Great Minds/4-5/SCE	-986.00	.00	985.94	.00	-.06	99.99%
6395-00.001-1-30036	AH/Vocabulary/Spelling	-70.00	.00	69.95	.00	-.05	99.93%
6395-00.001-1-32032	PH/Instructional Materials	-1,400.00	.00	1,058.36	-323.93	-341.64	75.60%
6395-00.001-1-36035	EA/Great Minds/3/EE	-228.00	.00	227.70	.00	-.30	99.87%
6395-00.001-1-38000	Tech Materials/ECHS/DC	.00	.00	.00	.00	.00	.00%
6395-01.001-1-11012	TJ/Science Lab Materials	-1,746.00	.00	1,587.17	.00	-158.83	90.90%
6395-01.001-1-11215	NN/Wood/Shelving Proj	-300.00	.00	.00	.00	-300.00	.00%
6395-02.001-1-11215	NN/Wood Work Materials	-1,200.00	.00	796.54	.00	-403.46	66.38%
6395-02.001-1-11024	JR/PE Field Day	-250.00	.00	250.00	.00	.00	100.00%
6395-02.001-1-11035	EA/3-5 Science Lab Materials	-1,000.00	.00	982.14	.00	-17.86	98.21%
6395-03.001-1-11215	NN/Feed/Poultry	-800.00	.00	629.91	.00	-170.09	78.74%
6395-04.001-1-11015	NN/Garden Materials	-200.00	.00	.00	.00	-200.00	.00%
6395-04.001-1-11215	NN/Exploring Careers	-950.00	.00	675.39	.00	-274.61	71.09%
6395-05.001-1-11015	NN/Instructional Materials	.00	.00	.00	.00	.00	.00%
6395-09.001-1-11018	JNG/PE Inst. Materials	-800.00	.00	743.60	560.87	-56.40	92.95%
6397-00.001-1-11007	Technology Materials	-1,400.00	.00	1,211.55	.04	-188.45	86.54%
6397-01.001-1-11000	Printer Cartridges	-2,700.00	.00	1,837.87	.00	-862.13	68.07%
6397-02.001-1-11000	Laminator Film	-500.00	.00	.00	.00	-500.00	.00%
6398-01.001-1-11017	Teacher	-500.00	.00	.00	.00	-500.00	.00%
6398-02.001-1-11000	Aquarium Materials/MES	.00	.00	.00	.00	.00	.00%
6398-05.001-1-11000	Telescope Mat/Donations	-324.00	.00	96.00	.00	-228.00	29.63%
6399-00.001-1-11000	Basics Materials	-300.00	.00	254.82	.00	-45.18	84.94%
6399-00.001-1-11019	Inst Materials/COVID-19	.00	.00	.00	.00	.00	.00%
6399-00.001-1-21033	MB/GT Instructional Materials	.00	.00	.00	.00	.00	.00%
6399-00.001-1-22015	NN/Welding I Materials	-1,000.00	.00	1,000.00	.00	.00	100.00%
6399-00.001-1-23011	LR/SpEd Inst. Materials	-886.00	.00	885.07	.00	-.93	99.90%
6399-00.001-1-30000	Inst. Materials/SCE	-1,500.00	.00	910.40	.00	-589.60	60.69%
6399-00.001-1-36000	PK-3/Reading/Math	-1,500.00	.00	718.37	718.37	-781.63	47.89%
6399-00.001-1-37000	Dyslexia Materials	.00	.00	.00	.00	.00	.00%
6399-01.001-1-21033	NNAT3 (GT)	-300.00	.00	252.00	.00	-48.00	84.00%
6399-01.001-1-22015	NN/Welding II Materials	-1,400.00	.00	1,161.46	217.46	-238.54	82.96%
6399-01.001-1-30000	Lexia	.00	.00	.00	.00	.00	.00%
6399-10.001-1-30000	Istation/Reading/SCE	-1,150.00	.00	1,149.50	.00	-.50	99.96%
6399-11.001-1-30000	Renaissance Learning/SCE	-4,450.00	.00	4,450.00	.00	.00	100.00%
6399-13.001-1-30000	Mentoring Minds/SCE	.00	.00	.00	.00	.00	.00%
6399-14.001-1-11000	Materials/Green House	-200.00	.00	.00	.00	-200.00	.00%
6399-16.001-1-11033	MB/Art Materials	-801.00	.00	796.65	.00	-4.35	99.46%
6399-30.001-1-11000	Paper/Copy Machine	-750.00	.00	705.56	.00	-44.44	94.07%
Sub Total 6300		**-43,041.00**	**239.96**	**34,913.25**	**1,029.56**	**-7,887.79**	**81.12%**
6400 - Other Operating Costs							
6412-00.001-1-11000	Meals/Field Trips/Reg	-185.00	.00	95.00	.00	-90.00	51.35%
6412-00.001-1-11006	History Fair Meals/Hotel	.00	.00	.00	.00	.00	.00%
6412-00.001-1-11008	Travel/Science Fair	.00	.00	.00	.00	.00	.00%
6412-00.001-1-23000	Field	.00	.00	.00	.00	.00	.00%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
11 - Instruction							
6400 - Other Operating Costs							
6412-00.001-1-38000	Meals/Hotels/Industry	.00	.00	.00	.00	.00	.00%
6412-01.001-1-38000	Meals/Hotel/UTPB/ECHS	.00	.00	.00	.00	.00	.00%
6412-03.001-1-38000	Meals/Hotel/College	.00	.00	.00	.00	.00	.00%
6412-40.001-1-11000	Meals/Hotel/STEAM	.00	.00	.00	.00	.00	.00%
6494-00.001-1-11000	Fuel/Field Trips/Reg	-100.00	.00	.00	.00	-100.00	.00%
6494-00.001-1-11008	Science Fair Fuel	.00	.00	.00	.00	.00	.00%
6494-00.001-1-23000	Fuel/Field Trip/SpEd	.00	.00	.00	.00	.00	.00%
6494-00.001-1-38000	Fuel/ECHS/UTPB/Ind/Colleg	.00	.00	.00	.00	.00	.00%
6494-01.001-1-11006	History Fair Fuel	.00	.00	.00	.00	.00	.00%
6494-40.001-1-11000	Fuel/STEAM	.00	.00	.00	.00	.00	.00%
6495-00.001-1-11006	History Fair Fees	.00	.00	.00	.00	.00	.00%
6495-00.001-1-11008	Science Fair Fees	.00	.00	.00	.00	.00	.00%
6495-00.001-1-11036	AH/Field Trip Fees	-200.00	.00	200.00	.00	.00	100.00%
6495-00.001-1-32032	PH/Field Trip Fees	.00	.00	.00	.00	.00	.00%
6499-00.001-1-11000	Misc Costs/Fees/REg	.00	.00	.00	.00	.00	.00%
6499-00.001-1-11024	JR/PE Misc Exp Family	-148.00	.00	147.55	.00	-.45	99.70%
6499-00.001-1-22015	NN/Fees/CTE	-400.00	.00	.00	.00	-400.00	.00%
6499-00.001-1-38000	Misc Costs/ECHS/DC	.00	.00	.00	.00	.00	.00%
6499-40.001-1-11000	Fees/STEAM	.00	.00	.00	.00	.00	.00%
6499-99.001-1-11000	Misc/Set Aside	-13,999.00	.00	.00	.00	-13,999.00	.00%
Sub Total 6400		**-15,032.00**	**.00**	**442.55**	**.00**	**-14,589.45**	**2.94%**
Total Function 11 Instruction		**-950,346.00**	**2,813.52**	**885,894.56**	**121,360.47**	**-61,637.92**	**93.22%**
12 - Inst. Resources/Media Services							
6100 - Payroll Costs							
6118-00.001-1-11000	Stipend/Library Services	-1,600.00	.00	1,600.00	160.00	.00	100.00%
6141-00.001-1-11000	Social Security/Medicare	-30.00	.00	23.00	2.30	-7.00	76.67%
6143-00.001-1-11000	Workers' Compensation	-13.00	.00	7.80	.78	-5.20	60.00%
6144-00.001-1-11000	TRS On Behalf	-184.00	.00	127.71	26.71	-56.29	69.41%
6145-00.001-1-11000	Unemployment	-7.00	.00	.00	.00	-7.00	.00%
6145-00.001-1-99000	Unemployment	-5.00	.00	4.55	4.55	-.45	91.00%
6146-00.001-1-11000	TRS/TRS Care	-126.00	.00	48.24	4.77	-77.76	38.29%
Sub Total 6100		**-1,965.00**	**.00**	**1,811.30**	**199.11**	**-153.70**	**92.18%**
6300 - Supplies & Materials							
6329-01.001-1-11000	Library Books and Media	.00	.00	.00	.00	.00	.00%
6399-00.001-1-11000	Library Materials/Supplies	-100.00	.00	8.13	.00	-91.87	8.13%
6399-01.001-1-11000	Automated Book Systems	-1,900.00	.00	1,897.08	.00	-2.92	99.85%
Sub Total 6300		**-2,000.00**	**.00**	**1,905.21**	**.00**	**-94.79**	**95.26%**
Total Function 12 Inst. Resources/Media Services		**-3,965.00**	**.00**	**3,716.51**	**199.11**	**-248.49**	**93.73%**
13 - Curriculum/Instructional PD							
6100 - Payroll Costs							
6118-18.001-1-11000	R.18 CRIMSI-Stipend	-500.00	.00	500.00	500.00	.00	100.00%
6141-00.001-1-11000	Social Security/Medicare	-8.00	.00	7.19	7.19	-.81	89.88%
6143-00.001-1-11000	Workers' Compensation	.00	.00	2.44	2.44	2.44	.00%
6145-00.001-1-11000	Unemployment	-2.00	.00	1.42	1.42	-.58	71.00%
Sub Total 6100		**-510.00**	**.00**	**511.05**	**511.05**	**1.05**	**100.21%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
13 - Curriculum/Instructional PD							
6200 - Professional & Contracted Serv							
6237-00.001-1-11000	R.18 Prof Dev Svs/Reg	.00	.00	.00	.00	.00	.00%
6237-00.001-1-30000	R.18 Prof Dev Svs/SCE	-375.00	.00	.00	.00	-375.00	.00%
6237-00.001-1-32000	R.18 Prof Dev/PK	.00	.00	.00	.00	.00	.00%
6237-00.001-1-37000	R.18 Dyslexia/Prof Dev	.00	.00	.00	.00	.00	.00%
6237-06.001-1-21000	R.18/GT Fees/Training/PD	-350.00	.00	.00	.00	-350.00	.00%
6239-01.001-1-11000	R.18 Required Training	-700.00	.00	700.00	.00	.00	100.00%
6239-01.001-1-30000	R18 Tailor Made	-3,913.00	.00	3,795.00	.00	-118.00	96.98%
6239-02.001-1-11000	R.18 Prof Dev Record	-73.00	.00	68.00	.00	-5.00	93.15%
6299-00.001-1-11000	Prof Dev/Healthy Futures	-625.00	.00	625.00	.00	.00	100.00%
Sub Total 6200		**-6,036.00**	**.00**	**5,188.00**	**.00**	**-848.00**	**85.95%**
6300 - Supplies & Materials							
6399-00.001-1-30000	Materials/Prof Development	-242.00	.00	143.88	.00	-98.12	59.45%
Sub Total 6300		**-242.00**	**.00**	**143.88**	**.00**	**-98.12**	**59.45%**
6400 - Other Operating Costs							
6411-00.001-1-23000	Travel/Prof Dev/SpEd	.00	.00	.00	.00	.00	.00%
6499-01.001-1-11000	Certification Fee	-1,250.00	.00	1,028.96	594.35	-221.04	82.32%
6499-02.001-1-11000	Misc Costs/Prof Development	-450.00	.00	211.85	211.85	-238.15	47.08%
Sub Total 6400		**-1,700.00**	**.00**	**1,240.81**	**806.20**	**-459.19**	**72.99%**
Total Function 13 Curriculum/Instructional PD		**-8,488.00**	**.00**	**7,083.74**	**1,317.25**	**-1,404.26**	**83.46%**
23 - School Leadership							
6100 - Payroll Costs							
6118-00.001-1-99000	Stipend/Principal	-2,750.00	.00	2,750.00	.00	.00	100.00%
6119-00.001-1-99000	Salary Principal/PT	-51,000.00	.00	51,000.00	4,250.00	.00	100.00%
6119-01.001-1-99000	Salary/Principal/PT	-20,283.00	.00	19,467.43	813.08	-815.57	95.98%
6129-00.001-1-99000	Salary/Princ Secretary	-15,050.00	.00	15,003.55	1,250.83	-46.45	99.69%
6141-00.001-1-99000	Social Security/Medicare	-1,245.00	.00	1,244.56	79.48	-.44	99.96%
6141-01.001-1-99000	Social Security/Medicare	-12.00	.00	11.78	11.78	-.22	98.17%
6141-02.001-1-99000	Social Security/Medicare	.00	.00	.00	.00	.00	.00%
6142-00.001-1-99000	Group Health & Life	-9,137.00	.00	8,943.57	568.50	-193.43	97.88%
6142-01.001-1-99000	Group Health & Life	.00	.00	.00	.00	.00	.00%
6142-02.001-1-99000	Group Health & Life	.00	.00	.00	.00	.00	.00%
6143-00.001-1-99000	Workers' Compensation	-650.00	.00	388.32	23.18	-261.68	59.74%
6143-01.001-1-99000	Workers' Compensation	.00	.00	.00	.00	.00	.00%
6143-02.001-1-99000	Workers' Compensation	-27.00	.00	.00	.00	-27.00	.00%
6144-00.001-1-99000	TRS On-Behalf	-6,184.00	.00	6,147.31	994.58	-36.69	99.41%
6144-01.001-1-99000	On Behalf/Medicare Pt D	-159.00	.00	.00	.00	-159.00	.00%
6144-02.001-1-99000	On Behalf/Proportionate	-1,313.00	.00	.00	.00	-1,313.00	.00%
6145-00.001-1-99000	Unemployment	-500.00	.00	251.02	251.02	-248.98	50.20%
6145-01.001-1-99000	Unemployment	.00	.00	.00	.00	.00	.00%
6146-00.001-1-99000	TRS/TRS Care/NonOASDI	-3,325.00	.00	3,324.07	218.39	-.93	99.97%
6146-01.001-1-99000	Teacher Retirement/TRS	-7.00	.00	6.10	6.10	-.90	87.14%
6146-02.001-1-99000	Teacher Retirement/TRS	-147.00	.00	.00	.00	-147.00	.00%
Sub Total 6100		**-111,789.00**	**.00**	**108,537.71**	**8,466.94**	**-3,251.29**	**97.09%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
23 - School Leadership							
6200 - Professional & Contracted Serv							
6238-00.001-1-99000	R.18/TEEMS	-250.00	250.00	.00	.00	.00	.00%
6269-01.001-1-99000	Rental/Postage Meter	-230.00	157.08	72.92	18.23	.00	31.70%
Sub Total 6200		**-480.00**	**407.08**	**72.92**	**18.23**	**.00**	**15.19%**
6300 - Supplies & Materials							
6399-00.001-1-99000	Campus Office Supplies	-1,500.00	.00	1,480.28	.00	-19.72	98.69%
6399-01.001-1-99000	Diplomas/Certificates	-100.00	.00	65.61	.00	-34.39	65.61%
6399-02.001-1-99000	Postage	-200.00	130.00	70.00	.00	.00	35.00%
6399-30.001-1-99000	Paper/Copy Machine	.00	.00	.00	.00	.00	.00%
Sub Total 6300		**-1,800.00**	**130.00**	**1,615.89**	**.00**	**-54.11**	**89.77%**
6400 - Other Operating Costs							
6411-00.001-1-99000	Hotel/Meals/Reg Fees/Prof	-1,700.00	.00	1,241.38	.00	-458.62	73.02%
Sub Total 6400		**-1,700.00**	**.00**	**1,241.38**	**.00**	**-458.62**	**73.02%**
Total Function 23 School Leadership		**-115,769.00**	**537.08**	**111,467.90**	**8,485.17**	**-3,764.02**	**96.28%**
31 - Guidance/Counseling/Evaluation							
6100 - Payroll Costs							
6118-01.001-1-99000	Testing Coordinator Stipend	-2,168.00	.00	2,000.00	.00	-168.00	92.25%
6118-02.001-1-99000	EOC STAAR Retest	-300.00	.00	112.50	.00	-187.50	37.50%
6119-00.001-1-99000	Professional Salaries	-931.00	.00	410.72	410.72	-520.28	44.12%
6141-00.001-1-99000	Social Security/Medicare	-34.00	.00	34.76	5.96	.76	102.24%
6141-02.001-1-99000	Social Security/Medicare	-5.00	.00	.00	.00	-5.00	.00%
6142-00.001-1-99000	Group Health & Life	.00	.00	.00	.00	.00	.00%
6143-00.001-1-99000	Workers' Compensation	-18.00	.00	10.27	.00	-7.73	57.06%
6144-00.001-1-99000	TRS On-Behalf	.00	.00	158.09	25.68	158.09	.00%
6145-00.001-1-99000	Unemployment	-8.00	.00	7.18	7.18	-.82	89.75%
6146-00.001-1-99000	Teacher Retirement/TRS	-81.00	.00	73.06	3.08	-7.94	90.20%
6146-02.001-1-99000	Teacher Retirement/TRS	-10.00	.00	.00	.00	-10.00	.00%
Sub Total 6100		**-3,555.00**	**.00**	**2,806.58**	**452.62**	**-748.42**	**78.95%**
6200 - Professional & Contracted Serv							
6299-00.001-1-99000	Test Scoring	-200.00	.00	.00	.00	-200.00	.00%
Sub Total 6200		**-200.00**	**.00**	**.00**	**.00**	**-200.00**	**.00%**
6300 - Supplies & Materials							
6339-00.001-1-99000	Testing	-300.00	.00	175.00	.00	-125.00	58.33%
6399-00.001-1-99000	Supplies/Materials	.00	.00	.00	.00	.00	.00%
6399-02.001-1-99000	Career/Motivational Materials	.00	.00	.00	.00	.00	.00%
6399-03.001-1-99000	Materials/Red Ribbon Week	.00	.00	.00	.00	.00	.00%
6399-45.001-1-99000	STOP IT License	-600.00	.00	600.00	.00	.00	100.00%
Sub Total 6300		**-900.00**	**.00**	**775.00**	**.00**	**-125.00**	**86.11%**
6400 - Other Operating Costs							
6411-00.001-1-99000	Prof Dev Fees/Hotel/Meals	.00	.00	.00	.00	.00	.00%
6499-00.001-1-21000	GT Testing	.00	.00	.00	.00	.00	.00%
6499-00.001-1-99000	Testing Fees/ACT/SAT/TSI	-677.00	.00	462.00	255.00	-215.00	68.24%
6499-01.001-1-99000	Testing Fees/CLEP	-150.00	.00	.00	.00	-150.00	.00%
6499-02.001-1-99000	Misc Operating Costs	-100.00	.00	.00	.00	-100.00	.00%
6499-03.001-1-38000	College Transcripts	-100.00	.00	.00	.00	-100.00	.00%
Sub Total 6400		**-1,027.00**	**.00**	**462.00**	**255.00**	**-565.00**	**44.99%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
31 - Guidance/Counseling/Evaluation							
Total Function 31		**-5,682.00**	**.00**	**4,043.58**	**707.62**	**-1,638.42**	**71.16%**
33 - Health Services							
6200 - Professional & Contracted Serv							
6219-00.001-1-99000	Cont Svs-Nurse	-7,500.00	.00	3,612.52	.00	-3,887.48	48.17%
6299-00.001-1-99000	CPR Certification	-155.00	.00	.00	.00	-155.00	.00%
6299-01.001-1-99000	AED/Services	-1,500.00	.00	1,055.00	.00	-445.00	70.33%
Sub Total 6200		**-9,155.00**	**.00**	**4,667.52**	**.00**	**-4,487.48**	**50.98%**
6300 - Supplies & Materials							
6399-00.001-1-99000	Health Services Supplies	-300.00	.00	144.95	.00	-155.05	48.32%
6399-00.001-1-99019	PPE/M2M/COVID 19	-345.00	.00	345.00	.00	.00	100.00%
6399-01.001-1-99000	AED Supplies	-2,000.00	.00	.00	.00	-2,000.00	.00%
6399-01.001-1-99019	PPE Masks/M2M	-350.00	.00	.00	.00	-350.00	.00%
6399-19.001-1-99000	PPE TEA Inventory Materials	.00	.00	64.32	64.32	64.32	.00%
Sub Total 6300		**-2,995.00**	**.00**	**554.27**	**64.32**	**-2,440.73**	**18.51%**
Total Function 33 Health Services		**-12,150.00**	**.00**	**5,221.79**	**64.32**	**-6,928.21**	**42.98%**
34 - Student Transportation							
6200 - Professional & Contracted Serv							
6249-00.999-1-99000	Maintenance/Repairs/Vehicle	-3,500.00	.00	2,698.79	1,783.42	-801.21	77.11%
6299-00.999-1-99000	Alcohol/Drug Screening	-750.00	.00	.00	.00	-750.00	.00%
Sub Total 6200		**-4,250.00**	**.00**	**2,698.79**	**1,783.42**	**-1,551.21**	**63.50%**
6300 - Supplies & Materials							
6311-00.999-1-99000	Gasoline/Diesel Fuel	-5,000.00	1,479.40	3,520.60	1,320.70	.00	70.41%
6319-00.999-1-99000	Tires	.00	.00	.00	.00	.00	.00%
6319-01.999-1-99000	Supplies/Vehicles	-500.00	.00	207.46	.00	-292.54	41.49%
6398-00.999-1-99000	Misc Equipment	-300.00	.00	203.35	.00	-96.65	67.78%
Sub Total 6300		**-5,800.00**	**1,479.40**	**3,931.41**	**1,320.70**	**-389.19**	**67.78%**
6400 - Other Operating Costs							
6411-00.999-1-99000	Travel/Transportation	.00	.00	.00	.00	.00	.00%
6429-00.999-1-99000	Vehicle Insurance	-1,896.00	.00	1,896.00	.00	.00	100.00%
6499-00.999-1-99000	Private	-1,000.00	.00	1,000.00	.00	.00	100.00%
6499-02.999-1-99000	Driver Training	-1,000.00	.00	.00	.00	-1,000.00	.00%
6499-03.999-1-99000	Driver Physicals	-1,500.00	.00	.00	.00	-1,500.00	.00%
6499-04.999-1-99000	Vehicle Registration	-300.00	.00	125.50	.00	-174.50	41.83%
Sub Total 6400		**-5,696.00**	**.00**	**3,021.50**	**.00**	**-2,674.50**	**53.05%**
Total Function 34 Student Transportation		**-15,746.00**	**1,479.40**	**9,651.70**	**3,104.12**	**-4,614.90**	**61.30%**
36 - Extracurricular Activities							
6100 - Payroll Costs							
6118-00.001-1-99017	Stipend/UIL Director/MES	-250.00	.00	250.00	.00	.00	100.00%
6118-01.001-1-91000	Stipend/Basketball/JH	-1,500.00	.00	1,500.00	150.00	.00	100.00%
6118-01.001-1-99017	Stipend/UIL Director/MHS	.00	.00	.00	.00	.00	.00%
6118-02.001-1-91000	Stipend/Basketball/Varsity	-2,000.00	.00	2,000.00	200.00	.00	100.00%
6118-02.001-1-99017	Stipend/UIL Director/MJH	-250.00	.00	250.00	.00	.00	100.00%
6118-03.001-1-91000	Stipend/Cross Country	-2,000.00	.00	2,000.00	200.00	.00	100.00%
6118-04.001-1-91000	Stipend/Tennis/JH/HS	-2,000.00	.00	2,000.00	200.00	.00	100.00%
6118-04.001-1-99017	Stipend/UIL/Individual Events	-2,500.00	.00	1,600.00	.00	-900.00	64.00%
6118-05.001-1-91000	Stipend/Track/JH/HS	-3,000.00	.00	3,000.00	300.00	.00	100.00%
6118-06.001-1-91000	Stipend/Volleyball/JH/HS	-1,500.00	.00	1,500.00	150.00	.00	100.00%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
36 - Extracurricular Activities							
6100 - Payroll Costs							
6118-07.001-1-91000	Summer Gym/Weights	.00	.00	.00	.00	.00	.00%
6125-00.001-1-38000	Driver/ECHS/DC	.00	.00	.00	.00	.00	.00%
6128-00.001-1-91000	Driver/Athletics	-250.00	.00	217.50	.00	-32.50	87.00%
6128-00.001-1-99017	Driver/UIL	.00	.00	.00	.00	.00	.00%
6128-01.001-1-91000	Salary/Scorekeepers	.00	.00	.00	.00	.00	.00%
6141-00.001-1-91000	Social Security/Medicare	-180.00	.00	176.95	17.38	-3.05	98.31%
6141-00.001-1-99000	Social Security/Medicare	-27.00	.00	26.71	.00	-.29	98.93%
6141-01.001-1-99000	Social	-226.00	.00	.00	.00	-226.00	.00%
6143-00.001-1-91000	Workers' Compensation	-60.00	.00	61.43	5.85	1.43	102.38%
6143-00.001-1-99000	Workers' Compensation	-11.00	.00	10.24	.00	-.76	93.09%
6143-01.001-1-99000	Workers' Compensation	-99.00	.00	.00	.00	-99.00	.00%
6144-00.001-1-91000	TRS On Behalf	-2,059.00	.00	909.46	192.25	-1,149.54	44.17%
6144-00.001-1-99000	TRS On Behalf	-161.00	.00	160.94	.00	-.06	99.96%
6144-01.001-1-91000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-01.001-1-99000	TRS On Behalf	.00	.00	.00	.00	.00	.00%
6144-02.001-1-91000	On Behalf/Proportionate	.00	.00	.00	.00	.00	.00%
6145-00.001-1-91000	Unemployment	-494.00	.00	34.76	34.76	-459.24	7.04%
6145-00.001-1-99000	Unemployment	-6.00	.00	5.98	5.98	-.02	99.67%
6146-00.001-1-91000	Teacher Retirement/TRS	-401.00	.00	369.61	36.45	-31.39	92.17%
6146-00.001-1-99000	Teacher Retirement/TRS	-65.00	.00	64.15	.00	-.85	98.69%
6146-01.001-1-91000	Teacher Retirement/TRS	-300.00	.00	.00	.00	-300.00	.00%
6146-01.001-1-99000	Teacher Retirement/TRS	-19.00	.00	.00	.00	-19.00	.00%
Sub Total 6100		**-19,358.00**	**.00**	**16,137.73**	**1,492.67**	**-3,220.27**	**83.36%**
6200 - Professional & Contracted Serv							
6249-00.001-1-91000	Repairs/Score Board	-250.00	.00	.00	.00	-250.00	.00%
6294-00.001-1-91000	Athletic Officials	-1,460.00	.00	966.47	.00	-493.53	66.20%
6299-00.001-1-91000	Scorebooks	-210.00	.00	210.00	.00	.00	100.00%
Sub Total 6200		**-1,920.00**	**.00**	**1,176.47**	**.00**	**-743.53**	**61.27%**
6300 - Supplies & Materials							
6397-00.001-1-91000	Athletic Uniforms	-250.00	.00	202.27	.00	-47.73	80.91%
6397-02.001-1-91000	Coaching Apparel	-300.00	.00	300.00	.00	.00	100.00%
6397-31.001-1-91000	Uniforms/Basketball/B&G	-600.00	.00	600.00	.00	.00	100.00%
6397-35.001-1-91000	Uniforms/Cross Cntry/B&G	-615.00	.00	611.66	11.66	-3.34	99.46%
6397-36.001-1-91000	Uniforms/Tennis/B&G	-600.00	.00	600.00	.00	.00	100.00%
6397-37.001-1-91000	Uniforms/Volleyball	-600.00	.00	600.00	.00	.00	100.00%
6398-00.001-1-91000	Weights/Smith Machine	.00	.00	.00	.00	.00	.00%
6398-37.001-1-91000	VB Equipment	-3,283.00	.00	3,283.00	.00	.00	100.00%
6399-00.001-1-91000	Supplies/Athletic Program	-625.00	.00	625.00	255.00	.00	100.00%
6399-01.001-1-91000	Medical Supplies	-800.00	.00	799.50	.00	-.50	99.94%
6399-01.001-1-99017	Supplies/UIL	-32.00	.00	11.00	.00	-21.00	34.38%
6399-02.001-1-99000	Supplies/Yearbook	-75.00	.00	.00	.00	-75.00	.00%
6399-03.001-1-99000	Materials/NHS	-125.00	.00	106.80	.00	-18.20	85.44%
6399-31.001-1-91000	Supplies/Basketball	-575.00	.00	562.00	562.00	-13.00	97.74%
6399-32.001-1-91000	Supplies/Track	-750.00	.00	741.00	741.00	-9.00	98.80%
6399-34.001-1-91000	Materials/Homecoming/Motiv	-100.00	.00	98.37	.00	-1.63	98.37%
6399-35.001-1-91000	Supplies/Cross Country	-300.00	.00	129.00	.00	-171.00	43.00%
6399-36.001-1-91000	Supplies/Tennis	-368.00	.00	367.60	267.60	-.40	99.89%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
36 - Extracurricular Activities							
6300 - Supplies & Materials							
6399-37.001-1-91000	Supplies/Volleyball	-616.00	.00	616.00	616.00	.00	100.00%
Sub Total 6300		**-10,614.00**	**.00**	**10,253.20**	**2,453.26**	**-360.80**	**96.60%**
6400 - Other Operating Costs							
6411-10.001-1-91000	Travel/Mtgs/PD/Coach	.00	.00	.00	.00	.00	.00%
6412-00.001-1-91024	JR/THSC Assn	-30.00	.00	.00	.00	-30.00	.00%
6412-00.001-1-99016	JS/Meals/Hotel/Robotics	.00	.00	.00	.00	.00	.00%
6412-01.001-1-99017	Travel/UIL	-250.00	.00	245.00	.00	-5.00	98.00%
6412-03.001-1-99000	Travel/NHS	.00	.00	.00	.00	.00	.00%
6412-04.001-1-99000	Travel/Science Fair	.00	.00	.00	.00	.00	.00%
6412-05.001-1-99000	Travel/History Fair	-115.00	.00	114.87	.00	-.13	99.89%
6412-31.001-1-91000	Travel/Basketball	-390.00	.00	389.50	.00	-.50	99.87%
6412-32.001-1-91000	Travel/Track	-1,870.00	.00	1,769.83	.00	-100.17	94.64%
6412-35.001-1-91000	Travel/Cross Country	-1,100.00	.00	627.63	173.47	-472.37	57.06%
6412-36.001-1-91000	Travel/Tennis	-500.00	.00	424.96	64.00	-75.04	84.99%
6412-37.001-1-91000	Travel/Volleyball	-1,700.00	182.00	856.75	662.17	-661.25	50.40%
6429-00.001-1-91000	Athletic Insurance	-1,500.00	.00	1,500.00	.00	.00	100.00%
6494-00.001-1-38000	Fuel/ECHS/DC	.00	.00	.00	.00	.00	.00%
6494-00.001-1-91000	Fuel/Athletics	-500.00	.00	173.84	.00	-326.16	34.77%
6494-00.001-1-99016	JS/Fuel/Robotics	.00	.00	.00	.00	.00	.00%
6494-02.001-1-99000	Fuel/Science Fair	.00	.00	.00	.00	.00	.00%
6494-03.001-1-99000	Fuel/NHS TRAVEL	.00	.00	.00	.00	.00	.00%
6494-04.001-1-99017	Fuel/UIL Competition	.00	.00	.00	.00	.00	.00%
6494-05.001-1-99000	Fuel/History Fair	.00	.00	.00	.00	.00	.00%
6495-00.001-1-99006	History Fair Fees	-300.00	.00	300.00	.00	.00	100.00%
6495-10.001-1-91000	Dues/Coach	.00	.00	.00	.00	.00	.00%
6497-00.001-1-99000	Letter Jackets/Student	-150.00	.00	150.00	.00	.00	100.00%
6499-00.001-1-91000	Misc Costs/EOY Awards	-675.00	.00	661.27	.00	-13.73	97.97%
6499-00.001-1-99000	Misc Costs/Student Programs	-500.00	.00	400.75	.00	-99.25	80.15%
6499-00.001-1-99016	JS/Fees/Robotics	-85.00	.00	85.00	.00	.00	100.00%
6499-01.001-1-99017	Dues/UIL	-2,369.00	.00	2,369.00	.00	.00	100.00%
6499-02.001-1-99000	Fees/NHS	-400.00	.00	385.00	.00	-15.00	96.25%
6499-04.001-1-99000	Fees/Science Fair	.00	.00	.00	.00	.00	.00%
6499-05.001-1-99000	Fees/History Fair	-660.00	.00	660.00	.00	.00	100.00%
6499-31.001-1-91000	Fees/Basketball	.00	.00	.00	.00	.00	.00%
6499-32.001-1-91000	Fees/Track	.00	.00	.00	.00	.00	.00%
6499-35.001-1-91000	Fees/Cross Country	-400.00	.00	68.00	.00	-332.00	17.00%
6499-36.001-1-91000	Fees/Tennis	.00	.00	.00	.00	.00	.00%
6499-37.001-1-91000	Fees/Volleyball	-300.00	.00	150.00	150.00	-150.00	50.00%
6499-99.001-1-99000	Misc/Set Aside	-10,752.00	.00	.00	.00	-10,752.00	.00%
Sub Total 6400		**-24,546.00**	**182.00**	**11,331.40**	**1,049.64**	**-13,032.60**	**46.16%**
Total Function 36 Extracurricular Activities		**-56,438.00**	**182.00**	**38,898.80**	**4,995.57**	**-17,357.20**	**68.92%**
41 - General Administration							
6100 - Payroll Costs							
6117-01.701-1-99000	Local Leave Paid	-325.00	.00	325.00	325.00	.00	100.00%
6119-00.701-1-99000	Salary/Superintendent	-51,000.00	.00	51,000.00	4,250.00	.00	100.00%
6119-00.750-1-99000	Salary/Business Manager	-49,418.00	.00	49,282.32	4,108.47	-135.68	99.73%
6122-00.701-1-99000	Substitute/Office	-240.00	.00	237.75	.00	-2.25	99.06%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
41 - General Administration							
6100 - Payroll Costs							
6129-00.701-1-99000	Salary/Supt Secretary	-15,077.00	.00	15,076.29	1,250.83	-.71	100.00%
6141-00.701-1-99000	Social Security/Medicare	-978.00	.00	977.66	84.20	-.34	99.97%
6141-00.750-1-99000	Social Security/Medicare	-716.00	.00	710.48	59.23	-5.52	99.23%
6141-01.701-1-99000	Social	.00	.00	.00	.00	.00	.00%
6142-00.701-1-99000	Group Health & Life	-6,822.00	.00	6,822.12	568.51	.12	100.00%
6142-00.750-1-99000	Group Health & Life	-8,190.00	.00	8,190.12	682.51	.12	100.00%
6143-00.701-1-99000	Workers' Compensation	-276.00	.00	278.43	24.75	2.43	100.88%
6143-00.750-1-99000	Workers' Compensation	-240.00	.00	240.74	20.02	.74	100.31%
6143-01.701-1-99000	Workers'	-12.00	.00	.00	.00	-12.00	.00%
6144-00.701-1-99000	TRS On Behalf	-5,755.00	.00	4,535.43	855.71	-1,219.57	78.81%
6144-00.750-1-99000	TRS On Behalf	-4,089.00	.00	4,088.15	698.49	-.85	99.98%
6144-01.701-1-99000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-01.750-1-99000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-02.701-1-99000	On Behalf/Proportinate Share	.00	.00	.00	.00	.00	.00%
6144-02.750-1-99000	On Behalf/Proportinate Share	.00	.00	.00	.00	.00	.00%
6145-00.701-1-99000	Unemployment	-500.00	.00	189.61	189.61	-310.39	37.92%
6145-00.750-1-99000	Unemployment	-300.00	.00	140.22	140.22	-159.78	46.74%
6146-00.701-1-99000	TRS/TRS Care/NOASDI	-2,623.00	.00	2,622.29	218.39	-.71	99.97%
6146-00.750-1-99000	TRS/TRS Care/NOASDI	-1,363.00	.00	1,350.39	112.67	-12.61	99.07%
Sub Total 6100		**-147,924.00**	**.00**	**146,067.00**	**13,588.61**	**-1,857.00**	**98.74%**
6200 - Professional & Contracted Serv							
6211-00.702-1-99000	Legal Services/Board	-5,100.00	200.00	4,559.22	1,582.72	-340.78	89.40%
6212-00.750-1-99000	Financial Audit	-18,420.00	.00	18,414.79	.00	-5.21	99.97%
6212-01.750-1-99000	Property Tax Audit	.00	.00	.00	.00	.00	.00%
6213-00.703-1-99000	Tax Collection Fees	-19,750.00	.00	19,451.25	.00	-298.75	98.49%
6214-00.701-1-99000	Advocacy/Lobbying Costs	-25.00	.00	4.70	4.70	-20.30	18.80%
6237-00.702-1-99000	R.18 Board Training	.00	.00	.00	.00	.00	.00%
6238-00.701-1-99000	R.18/TEEMS	-250.00	250.00	.00	.00	.00	.00%
6239-00.701-1-99000	R.18 Certification/Personnel	-650.00	.00	650.00	.00	.00	100.00%
6239-02.750-1-99000	R.18 Purchasing Cooperative	-450.00	.00	450.00	.00	.00	100.00%
6239-04.701-1-99000	R.18 Federal Grant Services	-1,000.00	.00	906.01	.00	-93.99	90.60%
6239-04.750-1-99000	R.18 School Finance	-1,150.00	.00	1,150.00	.00	.00	100.00%
6239-05.701-1-99000	R.12 E-RATE Services	-1,500.00	.00	1,000.00	1,000.00	-500.00	66.67%
6239-06.701-1-99000	R.12 E-RATE Works	-500.00	.00	500.00	.00	.00	100.00%
6269-00.701-1-99000	Copier Rental/Supt Office	-850.00	134.79	715.21	53.90	.00	84.14%
6269-00.750-1-99000	Copier Rental/Bus Office	-850.00	134.79	715.21	53.90	.00	84.14%
6269-01.701-1-99000	Postage Meter/Supt Office	-250.00	172.52	77.48	19.37	.00	30.99%
6269-01.750-1-99000	Postage Meter/Bus Office	-250.00	172.52	77.48	19.37	.00	30.99%
6299-00.750-1-99000	BSWIFT/ACA Reporting	-900.00	.00	838.22	.00	-61.78	93.14%
6299-01.750-1-99000	Financial/Services/Dr. Karr	-750.00	.00	743.75	.00	-6.25	99.17%
Sub Total 6200		**-52,645.00**	**1,064.62**	**50,253.32**	**2,733.96**	**-1,327.06**	**95.46%**
6300 - Supplies & Materials							
6398-00.701-1-99000	Technology/Superintendent	.00	.00	.00	.00	.00	.00%
6398-00.702-1-99000	Technology/Board	.00	.00	.00	.00	.00	.00%
6399-00.701-1-99000	Supplies/Materials/Supt	-1,100.00	.00	512.15	.00	-587.85	46.56%
6399-00.750-1-99000	Supplies/Materials/Business	-2,000.00	.00	1,880.31	.00	-119.69	94.02%
6399-02.701-1-99000	Postage	-500.00	330.00	170.00	.00	.00	34.00%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
41 - General Administration							
6300 - Supplies & Materials							
6399-02.750-1-99000	Postage	-750.00	490.00	260.00	.00	.00	34.67%
6399-30.701-1-99000	Paper/Copy Machine	.00	.00	.00	.00	.00	.00%
6399-30.750-1-99000	Paper/Copy Machine	.00	.00	.00	.00	.00	.00%
Sub Total 6300		**-4,350.00**	**820.00**	**2,822.46**	**.00**	**-707.54**	**64.88%**
6400 - Other Operating Costs							
6411-00.701-1-99000	Travel Costs/Supt	-3,780.00	.00	2,911.53	.00	-868.47	77.02%
6411-00.750-1-99000	Travel Costs/Business Office	-1,040.00	.00	675.00	.00	-365.00	64.90%
6419-00.702-1-99000	Travel/Board	-7,400.00	.00	6,057.14	1.84	-1,342.86	81.85%
6429-00.701-1-99000	TASB Liability Insurance	-3,500.00	.00	3,500.00	.00	.00	100.00%
6439-00.702-1-99000	Election Costs	-2,195.00	.00	2,194.27	.00	-.73	99.97%
6491-00.701-1-99000	Legally Req Pub Not/Supt	-500.00	.00	.00	.00	-500.00	.00%
6491-00.702-1-99000	Legally Req Pub Not/Board	.00	.00	.00	.00	.00	.00%
6491-00.750-1-99000	Legally Req Pub	-1,200.00	.00	809.88	596.63	-390.12	67.49%
6495-00.701-1-99000	Dues/Superintendent	-410.00	.00	408.00	.00	-2.00	99.51%
6495-00.750-1-99000	TASBO Membership	-200.00	.00	175.30	-4.70	-24.70	87.65%
6495-01.701-1-99000	TASB Membership & Leg Ass	-1,000.00	.00	1,000.00	.00	.00	100.00%
6499-00.701-1-99000	Misc Costs/Supt	-1,500.00	.00	617.80	87.58	-882.20	41.19%
6499-00.702-1-99000	Misc Board Costs	-150.00	.00	135.00	100.00	-15.00	90.00%
6499-00.750-1-99000	Misc Costs/Business Offices	-756.00	.00	52.69	.00	-703.31	6.97%
6499-01.701-1-99000	Misc/School Spirit/M2M	-567.00	.00	567.00	.00	.00	100.00%
6499-01.702-1-99000	TASB Policy Updates	-3,000.00	.00	1,844.40	.00	-1,155.60	61.48%
6499-02.702-1-99000	TASB Policy Online Support	-1,000.00	.00	1,000.00	.00	.00	100.00%
6499-03.701-1-99000	TASB HR Services	-1,000.00	.00	945.00	.00	-55.00	94.50%
6499-04.701-1-99000	Fee/Background	-50.00	.00	12.00	4.00	-38.00	24.00%
6499-04.702-1-99000	TASB Policy Services	-850.00	.00	850.00	.00	.00	100.00%
6499-05.702-1-99000	TASB Board Book	-1,250.00	.00	1,250.00	.00	.00	100.00%
Sub Total 6400		**-31,348.00**	**.00**	**25,005.01**	**785.35**	**-6,342.99**	**79.77%**
Total Function 41 General Administration		**-236,267.00**	**1,884.62**	**224,147.79**	**17,107.92**	**-10,234.59**	**94.87%**
51 - Facilities Maintenance & Opera							
6100 - Payroll Costs							
6127-01.001-1-99000	Local Leave Paid	-293.00	.00	292.50	292.50	-.50	99.83%
6129-00.001-1-99000	Salary/Facilities	-15,600.00	.00	15,600.36	1,300.00	.36	100.00%
6129-00.001-1-99019	Salary/COVID-19	-1,184.00	.00	760.50	.00	-423.50	64.23%
6129-00.999-1-99019	Salary/COVID-19	.00	.00	.00	.00	.00	.00%
6129-01.001-1-99000	Salary/Custodial	-27,848.00	.00	27,740.66	2,279.00	-107.34	99.61%
6129-02.001-1-99000	Custodial/Extra Duties	-1,400.00	.00	1,393.24	383.59	-6.76	99.52%
6129-02.001-1-99019	Salaries/Support/M2M/C19	-7,678.00	.00	4,018.77	.00	-3,659.23	52.34%
6141-00.001-1-99000	Social Security/Medicare	-793.00	.00	788.67	61.26	-4.33	99.45%
6141-00.001-1-99019	Medicare/COVID-19	-75.00	.00	.00	.00	-75.00	.00%
6141-00.999-1-99000	Social Security/Medicare	.00	.00	.00	.00	.00	.00%
6141-00.999-1-99019	Medicare/COVID-19	.00	.00	.00	.00	.00	.00%
6141-01.001-1-99000	Social Security/Medicare	-83.00	.00	.00	.00	-83.00	.00%
6142-00.001-1-99000	Group Health & Life	-11,700.00	.00	11,700.24	975.02	.24	100.00%
6143-00.001-1-99000	Workers' Compensation	-1,875.00	.00	1,762.97	165.33	-112.03	94.03%
6143-00.001-1-99019	Workers Compensation	-175.00	.00	.00	.00	-175.00	.00%
6143-00.999-1-99000	Workers' Compensation	.00	.00	.00	.00	.00	.00%
6143-00.999-1-99019	Workers Compensation	.00	.00	.00	.00	.00	.00%

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
51 - Facilities Maintenance & Opera							
6100 - Payroll Costs							
6143-01.001-1-99000	Workers' Compensation	-192.00	.00	.00	.00	-192.00	.00%
6144-00.001-1-99000	TRS On Behalf	-4,158.00	.00	4,231.19	725.98	73.19	101.76%
6144-00.999-1-99000	TRS On'Behalf	.00	.00	.00	.00	.00	.00%
6144-01.001-1-99000	On Behalf/Medicare Pt D	.00	.00	.00	.00	.00	.00%
6144-02.001-1-99000	On Behalf/Proportinate Share	.00	.00	.00	.00	.00	.00%
6145-00.001-1-99000	Unemployment	-200.00	.00	141.71	141.71	-58.29	70.86%
6145-00.001-1-99019	Unemployment/COVID-19	-225.00	.00	.00	.00	-225.00	.00%
6145-00.999-1-99019	Unemployment/COVID-19	.00	.00	.00	.00	.00	.00%
6146-00.001-1-99000	TRS/TRS Care/NOASDI	-1,137.00	.00	1,136.41	93.12	-.59	99.95%
6146-00.001-1-99019	TRS/TRS Care/COVID-19	-325.00	.00	.00	.00	-325.00	.00%
6146-00.999-1-99000	Teacher Retirement/TRS	.00	.00	.00	.00	.00	.00%
6146-00.999-1-99019	TRS/COVID-19	.00	.00	.00	.00	.00	.00%
6146-01.001-1-99000	Teacher Retirement/TRS	-113.00	.00	.00	.00	-113.00	.00%
Sub Total 6100		**-75,054.00**	**.00**	**69,567.22**	**6,417.51**	**-5,486.78**	**92.69%**
6200 - Professional & Contracted Serv							
6219-00.999-1-99000	AHERA/Asbestos	-1,720.00	.00	1,720.00	.00	.00	100.00%
6249-00.999-1-99000	Contracted	-24,280.00	350.00	10,428.66	265.58	-13,501.34	42.95%
6249-00.999-1-99019	Cont Svs/COVID-19	.00	.00	.00	.00	.00	.00%
6249-01.999-1-99000	Pest Management Control	-1,000.00	.00	500.00	500.00	-500.00	50.00%
6249-02.999-1-99000	Asbestos Abatement	.00	.00	.00	.00	.00	.00%
6249-04.999-1-99000	Termite Control Services	.00	.00	.00	.00	.00	.00%
6249-05.999-1-99000	Repairs/Fire Alarm System	-500.00	.00	.00	.00	-500.00	.00%
6258-00.999-1-99000	VOIP/Internet	-8,000.00	1,085.44	5,914.56	459.28	-1,000.00	73.93%
6258-01.999-1-99000	Alert/Paging System	-1,000.00	.00	.00	.00	-1,000.00	.00%
6259-01.999-1-99000	Water	-7,000.00	1,699.19	5,300.84	796.63	.03	75.73%
6259-02.999-1-99000	Phone/Fax/Dish	-1,560.00	152.53	1,564.47	229.03	157.00	100.29%
6259-03.999-1-99000	Electricity	-18,000.00	7,147.51	10,852.49	1,800.11	.00	60.29%
6259-04.999-1-99000	Heat/Propane	-22,000.00	9,485.53	12,514.46	.00	-.01	56.88%
6259-05.999-1-99000	Waste Disposal	-3,000.00	285.60	2,714.40	461.76	.00	90.48%
6269-00.999-1-99000	Rental/Electricity Poles	-36.00	.00	35.55	.00	-.45	98.75%
6269-01.999-1-99000	Rental/Equipment	-300.00	.00	.00	.00	-300.00	.00%
6299-00.999-1-99000	TASB Facilities	-1,050.00	.00	1,050.00	.00	.00	100.00%
6299-02.999-1-99000	Annual Fire Alarm Inspection	-3,500.00	.00	1,108.19	800.00	-2,391.81	31.66%
6299-03.999-1-99000	Annual Fire Extinguisher	-650.00	.00	222.15	.00	-427.85	34.18%
Sub Total 6200		**-93,596.00**	**20,205.80**	**53,925.77**	**5,312.39**	**-19,464.43**	**57.62%**
6300 - Supplies & Materials							
6317-00.999-1-99000	Supplies/Custodial	-5,000.00	.00	4,291.50	977.82	-708.50	85.83%
6317-00.999-1-99019	Disenfecting	-5,000.00	.00	2,499.99	317.93	-2,500.01	50.00%
6318-00.999-1-99000	Supplies/Grounds	-500.00	.00	62.95	24.97	-437.05	12.59%
6319-00.999-1-99000	Paint	-500.00	.00	.00	.00	-500.00	.00%
6319-01.999-1-99000	Supplies/Facilities Maint	-5,000.00	300.00	2,131.01	651.83	-2,568.99	42.62%
6398-00.999-1-99000	Equipment/Grounds	-250.00	.00	.00	.00	-250.00	.00%
6398-01.999-1-91000	Sand/Track Area	-500.00	.00	.00	.00	-500.00	.00%
6398-01.999-1-99000	Equipment/Facilities	-250.00	.00	45.98	.00	-204.02	18.39%
Sub Total 6300		**-17,000.00**	**300.00**	**9,031.43**	**1,972.55**	**-7,668.57**	**53.13%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
51 - Facilities Maintenance & Opera							
6400 - Other Operating Costs							
6411-00.999-1-99000	Travel/Facilities	-250.00	.00	.00	.00	-250.00	.00%
6411-01.999-1-99000	Travel/IPM Training	-300.00	.00	.00	.00	-300.00	.00%
6429-00.999-1-99000	Insurance/Property	-15,157.00	.00	15,157.00	.00	.00	100.00%
Sub Total 6400		**-15,707.00**	**.00**	**15,157.00**	**.00**	**-550.00**	**96.50%**
Total Function 51 Facilities Maintenance & Opera		**-201,357.00**	**20,505.80**	**147,681.42**	**13,702.45**	**-33,169.78**	**73.34%**
52 - Security & Monitoring Services							
6200 - Professional & Contracted Serv							
6239-07.001-1-11000	R.18 School Safety	.00	.00	.00	.00	.00	.00%
6239-07.001-1-99000	R.18 School Safety	.00	.00	.00	.00	.00	.00%
6249-00.001-1-99000	Repairs/Security	.00	.00	.00	.00	.00	.00%
Sub Total 6200		**.00**	**.00**	**.00**	**.00**	**.00**	**.00%**
6300 - Supplies & Materials							
6399-00.001-1-99000	Materials/Security/50x6	-200.00	.00	.00	.00	-200.00	.00%
6399-01.001-1-99000	Materials/Training/250R	-150.00	.00	.00	.00	-150.00	.00%
Sub Total 6300		**-350.00**	**.00**	**.00**	**.00**	**-350.00**	**.00%**
6400 - Other Operating Costs							
6411-00.001-1-99000	Security/Prof Development	-2,075.00	.00	780.48	.00	-1,294.52	37.61%
6429-00.999-1-99000	TASB/Privacy/Info Security	-2,500.00	.00	2,500.00	.00	.00	100.00%
6499-00.001-1-99000	Fee/BBSC Range	-75.00	.00	.00	.00	-75.00	.00%
Sub Total 6400		**-4,650.00**	**.00**	**3,280.48**	**.00**	**-1,369.52**	**70.55%**
Total Function 52 Security & Monitoring Services		**-5,000.00**	**.00**	**3,280.48**	**.00**	**-1,719.52**	**65.61%**
53 - Data Processing Services							
6100 - Payroll Costs							
6118-00.999-1-99000	Salary/Tech/Extra Duty Pay	-2,653.00	.00	2,500.00	.00	-153.00	94.23%
6119-00.750-1-99000	Salary/Data/Business Office	-21,180.00	.00	21,121.08	1,760.78	-58.92	99.72%
6129-00.001-1-99000	Salary PEIMS Data	-20,067.00	.00	20,006.49	1,667.92	-60.51	99.70%
6141-00.001-1-99000	Social Security/Medicare	-286.00	.00	285.69	23.82	-.31	99.89%
6141-00.750-1-99000	Social Security/Medicare	-305.00	.00	304.56	25.39	-.44	99.86%
6141-00.999-1-99000	Social Security/Medicare	-46.00	.00	34.02	.00	-11.98	73.96%
6142-00.001-1-99000	Group Health & Life	-4,680.00	.00	4,680.36	390.03	.36	100.01%
6142-00.750-1-99000	Group Health & Life	-3,510.00	.00	3,510.12	292.51	.12	100.00%
6143-00.001-1-99000	Workers' Compensation	-39.00	.00	36.08	3.28	-2.92	92.51%
6143-00.750-1-99000	Workers' Compensation	-108.00	.00	103.16	8.58	-4.84	95.52%
6143-00.999-1-99000	Workers' Compensation	-15.00	.00	12.15	.00	-2.85	81.00%
6144-00.001-1-99000	TRS On-Behalf	-1,751.00	.00	1,750.51	291.88	-.49	99.97%
6144-00.750-1-99000	TRS On-Behalf	-1,753.00	.00	1,752.12	299.35	-.88	99.95%
6144-00.999-1-99000	TRS On'Behalf	-230.00	.00	186.28	20.73	-43.72	80.99%
6145-00.001-1-99000	Unemployment	-125.00	.00	124.14	124.14	-.86	99.31%
6146-00.001-1-99000	Teacher Retirement/TRS	-470.00	.00	470.00	39.20	.00	100.00%
6146-00.750-1-99000	Teacher Retirement/TRS	-579.00	.00	578.87	48.29	-.13	99.98%
6146-00.999-1-99000	TRS/TRS Care	-98.00	.00	84.29	.00	-13.71	86.01%
Sub Total 6100		**-57,895.00**	**.00**	**57,539.92**	**4,995.90**	**-355.08**	**99.39%**

		Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co							
53 - Data Processing Services							
6200 - Professional & Contracted Serv							
6236-00.999-1-99000	EdLink/Erate	-11,758.00	.00	11,758.00	.00	.00	100.00%
6236-01.999-1-99000	EdLink/Security Suite	-4,342.00	.00	4,342.00	.00	.00	100.00%
6236-02.999-1-99000	EdLink/On-Site Support	-11,288.00	.00	11,288.00	.00	.00	100.00%
6236-03.999-1-99000	EdLink Disaster Recovery	-557.00	.00	226.74	19.76	-330.26	40.71%
6238-00.001-1-99000	R.18 Info Systems/Student	-11,018.00	.00	11,018.00	.00	.00	100.00%
6238-00.750-1-99000	R.18 Infor Systems/BO/HR	-9,831.00	.00	9,831.00	.00	.00	100.00%
6238-02.001-1-99000	R.18/ECDS Services	-500.00	.00	500.00	.00	.00	100.00%
6239-03.999-1-99000	R.18 Antivirus Software	-1,600.00	.00	1,600.00	.00	.00	100.00%
6239-04.999-1-99000	R.18 Windows Server	-258.00	.00	257.10	.00	-.90	99.65%
6249-00.001-1-99000	Cabling/Installation/Meraki	-940.00	.00	940.00	.00	.00	100.00%
Sub Total 6200		**-52,092.00**	**.00**	**51,760.84**	**19.76**	**-331.16**	**99.36%**
6300 - Supplies & Materials							
6398-00.001-1-99002	Meraki/2-Erate	-1,032.00	.00	1,032.00	.00	.00	100.00%
6398-01.001-1-99000	Network Switch	-510.00	.00	485.00	.00	-25.00	95.10%
6399-00.001-1-99000	Supplies/Tech	.00	.00	.00	.00	.00	.00%
6399-03.999-1-99000	Microsoft Office Renewal	-696.00	.00	693.83	.00	-2.17	99.69%
6399-05.999-1-99000	Wix Web Hosting/Events	-282.00	.00	281.82	.00	-.18	99.94%
6399-06.999-1-99000	Google Web Domain	-88.00	.00	51.11	.00	-36.89	58.08%
6399-07.999-1-99000	Monitoring Software	-462.00	.00	.00	.00	-462.00	.00%
6399-08.001-1-99000	Meraki License	-1,558.00	.00	1,558.00	.00	.00	100.00%
Sub Total 6300		**-4,628.00**	**.00**	**4,101.76**	**.00**	**-526.24**	**88.63%**
6400 - Other Operating Costs							
6499-00.999-1-99000	Misc Costs	-104.00	.00	.00	.00	-104.00	.00%
Sub Total 6400		**-104.00**	**.00**	**.00**	**.00**	**-104.00**	**.00%**
Total Function 53 Data Processing Services		**-114,719.00**	**.00**	**113,402.52**	**5,015.66**	**-1,316.48**	**98.85%**
61 - Community Services							
6300 - Supplies & Materials							
6399-00.001-1-99000	Materials/Parental	-100.00	.00	.00	.00	-100.00	.00%
Sub Total 6300		**-100.00**	**.00**	**.00**	**.00**	**-100.00**	**.00%**
6400 - Other Operating Costs							
6499-00.001-1-99000	Misc Costs/Parental	-900.00	.00	.00	.00	-900.00	.00%
Sub Total 6400		**-900.00**	**.00**	**.00**	**.00**	**-900.00**	**.00%**
Total Function 61 Community Services		**-1,000.00**	**.00**	**.00**	**.00**	**-1,000.00**	**.00%**
71 - Debt Services							
6500 - Debt Service							
6512-00.001-1-99000	Principal/4 of 5	-22,090.00	.00	22,088.48	.00	-1.52	99.99%
6522-00.001-1-99000	Interest/4 of 5	-1,323.00	.00	1,322.52	.00	-.48	99.96%
Sub Total 6500		**-23,413.00**	**.00**	**23,411.00**	**.00**	**-2.00**	**99.99%**
Total Function 71 Debt Services		**-23,413.00**	**.00**	**23,411.00**	**.00**	**-2.00**	**99.99%**
93 - Payments to Fiscal Agent							
6400 - Other Operating Costs							
6492-00.001-1-23000	Fiscal Agent/588 Coop	-6,800.00	.00	5,935.77	-864.23	-864.23	87.29%
Sub Total 6400		**-6,800.00**	**.00**	**5,935.77**	**-864.23**	**-864.23**	**87.29%**
Total Function 93 Payments to Fiscal Agent		**-6,800.00**	**.00**	**5,935.77**	**-864.23**	**-864.23**	**87.29%**

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
6000 - Expenditures/Expense Object Co						
99 - Other Intergovernmental Charge						
6200 - Professional & Contracted Serv						
6213-00.703-1-99000 Property Appraisal Services	-36,643.00	.00	33,224.00	.00	-3,419.00	90.67%
Sub Total 6200	**-36,643.00**	**.00**	**33,224.00**	**.00**	**-3,419.00**	**90.67%**
Total Function 99 Other Intergovernmental	**-36,643.00**	**.00**	**33,224.00**	**.00**	**-3,419.00**	**90.67%**

	Budget	Encumbrance YTD	Expenditure YTD	Current Expenditure	Balance	Percent Realized
8000 - Other Uses & NonOperating Exp						
00 - Generic						
8900 - Other Uses						
8911-00.000-1-00000 Transfer to Food Service	-15,027.00	.00	10,278.48	10,278.48	-4,748.52	68.40%
Sub Total 8900	**-15,027.00**	**.00**	**10,278.48**	**10,278.48**	**-4,748.52**	**68.40%**
Total Function 00 Generic	**-15,027.00**	**.00**	**10,278.48**	**10,278.48**	**-4,748.52**	**68.40%**
Total Expenditures	**-1,808,810.00**	**27,402.42**	**1,627,340.04**	**185,473.91**	**-154,067.54**	**89.97%**
Total for 000	**-1,808,810.00**	**27,402.42**	**1,627,340.04**	**185,473.91**	**-154,067.54**	**89.97%**

End of Report

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr / Invoice Nbr / Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
032137	08-04-2021	00403	AA Chemical & Supply	DISTRICT WIDE	100407 112136 199-51-6317.00-999-199000	C	Floor Wax	230.01	N
032138	08-04-2021	14477	ALPINE PEST CONTRO	DISTRICT WIDE	100411 581757 199-51-6249.01-999-199000	C	Pest Control Service	500.00	N
032139	08-04-2021	01033	MARATHON WATER &	DISTRICT WIDE	100000 3,23,47 199-51-6259.01-999-199000	C	Water & Sewer	411.17	N
032140	08-04-2021	01566	REGION 12 EDUCATIO	SUPERINTENDENT	100034 093753 199-41-6239.05-701-199000	C	E-Rate Services	1,000.00	N
032141	08-04-2021	01408	Texas Disposal Systems	DISTRICT WIDE	100003 6108388 199-51-6259.05-999-199000	C	Waste Disposal	230.88	N
032142	08-04-2021	00134	Walsh Gallegos Trevino	SCHOOL BOARD	100405 613166/613167 199-41-6211.00-702-199000	C	Legal Services	1,582.72	N
032143	08-10-2021	01366	AT&T MOBILITY	DISTRICT WIDE	100005 287273120946x08 199-51-6259.02-999-199000	C	Utility/Mobility/WiFi	108.56	N
032144	08-10-2021	01549	BIG BEND TELEPHONE	DISTRICT WIDE	100006 10431801 199-51-6258.00-999-199000	C	VOIP/Telecommunications	459.28	N
032145	08-10-2021	14493	Joy Golden	MARATHON SCHOO	100398 199-13-6499.01-001-111000	C	Testing for certification Engl	118.87	N
032146	08-10-2021	00146	MASTERCARD - CARD	MARATHON SCHOO	100417 199-13-6499.02-001-111000	C	Staff Devel Breakfast supplie	113.69	N
				MARATHON SCHOO	100409 199-31-6499.00-001-199000	C	ACT registration fees	255.00	N
				SUPERINTENDENT	100071 199-41-6499.00-701-199000	C	Misc Fees	53.04	N
				SCHOOL BOARD	100410 199-41-6499.00-702-199000	C	Board Meals -French Grocer	100.00	N
							Check 032146 Total:	**521.73**	
032147	08-10-2021	00057	MORRISON TRUE VAL	DISTRICT WIDE	100381 166546 199-51-6319.01-999-199000	C	Maint Sup - June	16.86	N
032148	08-10-2021	14380	PITNEY BOWES, INC.	MARATHON SCHOO	100065 1018742987 199-23-6269.01-001-199000	C	Rental - Postage Meter	18.23	N
				SUPERINTENDENT	100065 1018742987 199-41-6269.01-701-199000	C	Rental - Postage Meter	19.37	N
				BUSINESS OFFICE	100065 1018742987 199-41-6269.01-750-199000	C	Rental - Postage Meter	19.37	N
							Check 032148 Total:	**56.97**	
032149	08-10-2021	14250	QUILL CORPORATION	DISTRICT WIDE	100414 18508683 199-51-6317.00-999-199019	C	Disenfecting Materials	317.93	N
032150	08-10-2021	00312	REGION 18 ESC	SUPERINTENDENT	100418 049847 199-41-6499.00-701-199000	C	TASA Expenses	34.54	N
				DISTRICT WIDE	100029 049873 199-53-6236.03-999-199000	C	Technology Services	19.76	N
							Check 032150 Total:	**54.30**	
032151	08-10-2021	01582	TW HEAT & AIR LLC	DISTRICT WIDE	100397 10266 199-51-6249.00-999-199000	C	Service AC Office/Library	150.00	N
				DISTRICT WIDE	100397 10233 199-51-6249.00-999-199000	C	Service AC Office/Library	115.58	N
							Check 032151 Total:	**265.58**	

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr / Invoice Nbr / Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
032152	08-10-2021	14432	Wink High School - Clas	MARATHON SCHOO	100421 199-36-6499.37-001-191000	C	Volleyball V Tournament	150.00	N
032153	08-11-2021	14166	Marfa ISD	MARATHON SCHOO	100415 199-36-6412.37-001-191000	C	Volleyball Meals	72.00	N
				MARATHON SCHOO	100415 199-36-6412.37-001-191000	D	CHANGE IN VENDOR - BO	-72.00	N
							Check 032153 Total:	**.00**	
032154	08-11-2021	14345	McDonalds's - Alpine, T	MARATHON SCHOO	100416 199-36-6412.37-001-191000	C	Volleyball Meals - Scrimmag	56.81	N
032155	08-11-2021	14519	Marfa Athletic Boosters	MARATHON SCHOO	100072 440221 199-36-6412.37-001-191000	C	Meals 8/6/21	72.00	N
032156	08-19-2021	00403	AA Chemical & Supply	DISTRICT WIDE	100427 112370 199-51-6317.00-999-199000	C	Custodial Supplies	624.67	N
032157	08-19-2021	14341	BSN SPORTS, LLC	MARATHON SCHOO	100309 913178836 199-11-6395.09-001-111018	C	Equipment	51.00	N
				MARATHON SCHOO	100309 913039333 199-11-6395.09-001-111018	C	Equipment	509.87	N
				MARATHON SCHOO	100073 912835391 199-36-6397.35-001-191000	C	VB Uniforms/Interest	11.66	N
				MARATHON SCHOO	100309 913039333 199-36-6399.00-001-191000	C	Equipment	255.00	N
				MARATHON SCHOO	100309 913039333 199-36-6399.31-001-191000	C	Equipment	562.00	N
				MARATHON SCHOO	100309 913039333 199-36-6399.32-001-191000	C	Equipment	741.00	N
				MARATHON SCHOO	100309 913039333 199-36-6399.36-001-191000	C	Equipment	267.60	N
				MARATHON SCHOO	100309 913039333 199-36-6399.37-001-191000	C	Equipment	616.00	N
							Check 032157 Total:	**3,014.13**	
032158	08-19-2021	01522	CMC BUSINESS SYST	MARATHON SCHOO	100083 27212950 199-11-6269.00-001-111001	C	Copier Lease	189.95	N
				MARATHON SCHOO	100083 27212950 199-11-6269.00-001-111101	C	Copier Lease	161.72	N
				SUPERINTENDENT	100083 27212950 199-41-6269.00-701-199000	C	Copier Lease	53.90	N
				BUSINESS OFFICE	100083 27212950 199-41-6269.00-750-199000	C	Copier Lease	53.90	N
							Check 032158 Total:	**459.47**	
032159	08-19-2021	00013	DOUBLE R WELDING S	MARATHON SCHOO	100285 3106 199-11-6399.01-001-122015	C	plasma cutting consumables	217.46	N
032160	08-19-2021	01174	In & Out Rental Inc.	DISTRICT WIDE	100433 50089 199-51-6318.00-999-199000	C	head replacemt, oil -weedeat	24.97	N
032161	08-19-2021	01272	Labatt Food Service LLC	MARATHON SCHOO	100343 08159011 101-35-6341.00-001-199000	C	breakfast food	544.42	N
032162	08-19-2021	14382	McDonald's	MARATHON SCHOO	100432 199-36-6412.37-001-191000	C	Volleyball Meals - Dinner	87.18	N
				MARATHON SCHOO	100430 199-36-6412.37-001-191000	C	Volleyball Meals - Breakfast	42.52	N
							Check 032162 Total:	**129.70**	

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr / Invoice Nbr / Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
032163	08-19-2021	14521	Midland Classical Acade	MARATHON SCHOO	100435 199-36-6412.35-001-191000	C	Entry FEE	56.00	N
032164	08-19-2021	00057	MORRISON TRUE VAL	DISTRICT WIDE	100424 167022 199-51-6319.01-999-199000	C	Maint Sup - Aug	79.07	N
				DISTRICT WIDE	100424 167510 199-51-6319.01-999-199000	C	Maint Sup - Aug	3.94	N
							Check 032164 Total:	**83.01**	
032165	08-19-2021	14215	ADT PIZZA LLC	MARATHON SCHOO	100426 0355072240021 199-36-6412.37-001-191000	C	Volleyball Meals	120.93	N
032166	08-19-2021	00304	School Specialty LLC	MARATHON SCHOO	100293 208128167120 199-11-6395.00-001-111034	C	classroom supplies for 2nd g	251.19	N
032167	08-19-2021	14518	SmartSign	DISTRICT WIDE	100413 MPS636229 199-51-6319.01-999-199000	C	gym floor signs	209.70	N
032168	08-25-2021	00637	First Financial Administr	ANNUITY #43	DEDCHK 863-00-2153.00-043-100000	D	AUG DED LIFE INSURANC	7.20	N
				DENTAL/METLIFE	DEDCHK 863-00-2153.00-106-100000	D	AUG DED HEALTH INSURA	296.10	N
				VISION/METLIFE	DEDCHK 863-00-2153.00-107-100000	D	AUG DED HEALTH INSURA	129.75	N
				LIFE INSURANCE	DEDCHK 863-00-2153.00-108-100000	D	AUG DED LIFE INSURANC	698.56	N
				CANCER INSURANC	DEDCHK 863-00-2153.00-109-100000	D	AUG DED HEALTH INSURA	163.48	N
				HOSPITAL GAP	DEDCHK 863-00-2153.00-110-100000	D	AUG DED HEALTH INSURA	51.90	N
				ACCIDENT	DEDCHK 863-00-2153.00-112-100000	D	AUG DED HEALTH INSURA	39.90	N
				EMPLOYEE LIFE	DEDCHK 863-00-2153.00-113-100000	D	AUG DED LIFE INSURANC	69.00	N
				SPOUSE LIFE	DEDCHK 863-00-2153.00-114-100000	D	AUG DED LIFE INSURANC	14.00	N
				CHILD LIFE	DEDCHK 863-00-2153.00-115-100000	D	AUG DED LIFE INSURANC	2.00	N
				ANNUITY #45	DEDCHK 863-00-2159.00-045-100000	D	AUG DED TAX SHEL. ANN	200.00	N
				ANNUITY #46	DEDCHK 863-00-2159.00-046-100000	D	AUG DED TAX SHEL. ANN	270.00	N
				DISABILITY	DEDCHK 863-00-2159.00-111-100000	D	AUG DED INCOME REPLA	339.02	N
							Check 032168 Total:	**2,280.91**	
032169	08-25-2021	01533	ABC Fire Systems, LLC	DISTRICT WIDE	100441 10861 199-51-6299.02-999-199000	C	Fire Alarm Inspection	800.00	N
032170	08-25-2021	01607	Agency 405 Crime Reco	SUPERINTENDENT	100068 CRS20210721978 199-41-6499.04-701-199000	C	Background Check Fee	1.00	N
032171	08-25-2021	01414	AT&T	DISTRICT WIDE	100004 0300407752001 199-51-6259.02-999-199000	C	Long Distance	13.46	N
032172	08-25-2021	14433	Jacob Garcia	MARATHON SCHOO	100440 199-13-6499.01-001-111000	C	Reimbursement for State Te	356.61	N

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr / Invoice Nbr / Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
032173	08-25-2021	00146	MASTERCARD - CARD	MARATHON SCHOO	100429 199-13-6499.02-001-111000	C	Staff Devel Breakfast supplie	14.00	N
				MARATHON SCHOO	100429 199-13-6499.02-001-111000	C	Staff Devel Breakfast supplie	58.54	N
				MARATHON SCHOO	100429 199-13-6499.02-001-111000	C	Staff Devel Breakfast supplie	25.62	N
				MARATHON SCHOO	100434 199-36-6412.35-001-191000	C	Meals XC Tall City Midland	78.60	N
				MARATHON SCHOO	100434 199-36-6412.35-001-191000	C	Meals XC Tall City Midland	38.87	N
							Check 032173 Total:	**215.63**	
032174	08-25-2021	14244	SUBWAY - FORT STOC	MARATHON SCHOO	100438 199-36-6412.37-001-191000	C	Volleyball Meals	101.73	N
032175	08-25-2021	14432	Wink High School - Clas	MARATHON SCHOO	100431 199-36-6412.37-001-191000	C	Volleyball Meals - Lunch	63.00	N
032176	08-31-2021	14316	THE J AND P BAR &	MARATHON SCHOO	100436 1 199-36-6412.37-001-191000	C	Volleyball Meals - Dinner	118.00	N
032177	08-31-2021	14376	JASMINE RIVERA	MARATHON SCHOO	100443 199-13-6499.01-001-111000	C	Test/EC-12 PE	118.87	N
032178	08-31-2021	01272	Labatt Food Service LLC	MARATHON SCHOO	100343 08292914 101-35-6341.00-001-199000	C	breakfast food	66.15	N
				MARATHON SCHOO	100053 08292914 101-35-6499.00-001-199000	C	Breakfast Program	35.00	N
							Check 032178 Total:	**101.15**	
032179	08-31-2021	01033	MARATHON WATER &	DISTRICT WIDE	100000 3,23,47 199-51-6259.01-999-199000	C	Water & Sewer	385.46	N
032180	08-31-2021	00057	MORRISON TRUE VAL	DISTRICT WIDE	100424 168416 199-51-6319.01-999-199000	C	Maint Sup - Aug	5.16	N
				DISTRICT WIDE	100424 168418 199-51-6319.01-999-199000	C	Maint Sup - Aug	29.87	N
							Check 032180 Total:	**35.03**	
082101	08-13-2021	00086	TEACHER RETIREMEN	TRS ACT/Care	100069 863-00-2153.00-005-100000	D	August Premiums	13,001.00	N
082102	08-24-2021	00148	INTERNAL REVENUE S		100074 863-00-2151.00-000-100000	D	August Payroll	44.30	N
					100074 863-00-2152.01-000-100000	D	August Payroll	40.49	N
					100074 863-00-2152.02-000-100000	D	August Payroll	40.49	N
							Check 082102 Total:	**125.28**	
082103	08-25-2021	00148	INTERNAL REVENUE S		100075 863-00-2151.00-000-100000	D	August Payroll	6,217.19	N
					100075 863-00-2152.01-000-100000	D	August Payroll	1,002.48	N
					100075 863-00-2152.02-000-100000	D	August Payroll	1,002.48	N
							Check 082103 Total:	**8,222.15**	

Check Nbr	Check Date	Vend Nbr	Payee	Organization	PO Nbr / Invoice Nbr / Fnd-Fnc-Obj.So-Org-Prog	Typ Cd	Reason	Amount	EFT
082104	08-27-2021	00086	TEACHER RETIREMEN		100076 863-00-2155.00-000-100000	D	August Payroll	5,517.04	N
					100076 863-00-2155.00-000-100000	D	August Payroll	465.72	N
					100076 863-00-2155.01-000-100000	D	August Payroll	64.80	N
					100076 863-00-2155.02-000-100000	D	August Payroll	547.57	N
					100076 863-00-2155.03-000-100000	D	August Payroll	10.80	N
					100076 863-00-2155.04-000-100000	D	August Payroll	537.36	N
					100076 863-00-2155.08-000-100000	D	August Payroll	1,029.57	N
							Check 082104 Total:	**8,172.86**	
							Grand Total:	**46,001.46**	

End of Report

MARATHON INDEPENDENT SCHOOL DISTRICT

P.O. BOX 416 * 109 N. 5TH STREET**
MARATHON, TX 79842

R E S O L U T I O N

Annual Review of Investment Policy and Investment Strategies

WHEREAS, Section 2256.005, Texas Government Code requires that the governing body of an investing entity review its investment policy and strategies no less than annually;

WHEREAS, the Board of Trustees of the Marathon Independent School District, has adopted an Investment Policy, CDA (Legal) and CDA (Local), pursuant to Chapter 2256, Texas Government Code, as is amended from time to time;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MARATHON INDEPENDENT SCHOOL DISTRICT THAT:

….. the Investment Policy, in the form of TASB Board Policy CDA (Legal) and CDA (Local) and investment strategies contained in said policy have been reviewed and are hereby adopted with

_____ Changes as per attached

_____ No Changes

Adopted on the ____ day of September 2021.

_____ _____

President, Board of Trustees Secretary, Board of Trustees

Investment Authority

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

Approved Investment Instruments

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Fully collateralized repurchase agreements permitted by Government Code 2256.011.
4. A securities lending program as permitted by Government Code 2256.0115.
5. Banker's acceptances as permitted by Government Code 2256.012.
6. Commercial paper as permitted by Government Code 2256.013.
7. No-load mutual funds, except for bond proceeds, and no-load money market mutual funds, as permitted by Government Code 2256.014.
8. A guaranteed investment contract as an investment vehicle for bond proceeds, provided it meets the criteria and eligibility requirements established by Government Code 2256.015.
9. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctua-

tions by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

Investment Management

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

Liquidity and Maturity

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

Diversity

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

Monitoring Market Prices

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done at least quarterly, as required by law, and more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

Monitoring Rating Changes

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

Operating Funds	Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Custodial Funds	Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.
Debt Service Funds	Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.
Capital Project Funds	Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

Safekeeping and Custody

The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.

Sellers of Investments

Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)]

Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA).

Soliciting Bids for CDs

In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Interest Rate Risk

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.

The District shall monitor interest rate risk using weighted average maturity and specific identification.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to

protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.
7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

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All investments made by a district shall comply with the Public Funds Investment Act (Texas Government Code Chapter 2256, Subchapter A) and all federal, state, and local statutes, rules, or regulations. *Gov't Code 2256.026*

Definitions

Bond Proceeds — "Bond proceeds" means the proceeds from the sale of bonds, notes, and other obligations issued by a district, and reserves and funds maintained by a district for debt service purposes.

Investment Pool — "Investment pool" means an entity created under the Texas Government Code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are preservation and safety of principal, liquidity, and yield.

Pooled Fund Group — "Pooled fund group" means an internally created fund of a district in which one or more institutional accounts of a district are invested.

Separately Invested Asset — "Separately invested asset" means an account or fund of a district that is not invested in a pooled fund group.

Gov't Code 2256.002(1), (6), (9), (12)

Pledged Revenue — "Pledged revenue" means money pledged to the payment of or as security for:

1. Bonds or other indebtedness issued by a district;
2. Obligations under a lease, installment sale, or other agreement of a district; or
3. Certificates of participation in a debt or obligation described by item 1 or 2.

Gov't Code 2256.0208(a)

Repurchase Agreement — "Repurchase agreement" means a simultaneous agreement to buy, hold for a specified time, and sell back at a future date obligations, described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds), at a market value at the time the funds are disbursed of not less than the principal amount of the funds disbursed. The term includes a direct security repurchase agreement and a reverse security repurchase agreement. *Gov't Code 2256.011(b)*

Hedging — "Hedging" means acting to protect against economic loss due to price fluctuation of a commodity or related investment by entering

into an offsetting position or using a financial agreement or producer price agreement in a correlated security, index, or other commodity.

Eligible Entity "Eligible entity" means a political subdivision that has:

1. A principal amount of at least $250 million in outstanding long-term indebtedness, long-term indebtedness proposed to be issued, or a combination of outstanding long-term indebtedness and long-term indebtedness proposed to be issued; and
2. Outstanding long-term indebtedness that is rated in one of the four highest rating categories for long-term debt instruments by a nationally recognized rating agency for municipal securities, without regard to the effect of any credit agreement or other form of credit enhancement entered into in connection with the obligation.

Eligible Project "Eligible project" has the meaning assigned by Government Code 1371.001 (issuance of obligations for certain public improvements).

Gov't Code 2256.0207(a)

Corporate Bond "Corporate bond" means a senior secured debt obligation issued by a domestic business entity and rated not lower than "AA-" or the equivalent by a nationally recognized investment rating firm. The term does not include a debt obligation that, on conversion, would result in the holder becoming a stockholder or shareholder in the entity, or any affiliate or subsidiary of the entity, that issued the debt obligation, or is an unsecured debt obligation. *Gov't Code 2256.0204(a)*

Written Policies The board shall adopt by rule, order, ordinance, or resolution, as appropriate, a written investment policy regarding the investment of its funds and funds under its control. The investment policies must primarily emphasize safety of principal and liquidity and must address investment diversification, yield, and maturity and the quality and capability of investment management. The policies must include:

1. A list of the types of authorized investments in which the district's funds may be invested;
2. The maximum allowable stated maturity of any individual investment owned by the district;
3. For pooled fund groups, the maximum dollar-weighted average maturity allowed based on the stated maturity date of the portfolio;

4. Methods to monitor the market price of investments acquired with public funds;

5. A requirement for settlement of all transactions, except investment pool funds and mutual funds, on a delivery versus payment basis; and

6. Procedures to monitor rating changes in investments acquired with public funds and the liquidation of such investments consistent with the provisions of Government Code 2256.021 [see Loss of Required Rating, below].

Gov't Code 2256.005(a), (b)

Annual Review

The board shall review its investment policy and investment strategies not less than annually. The board shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies. *Gov't Code 2256.005(e)*

Annual Audit

A district shall perform a compliance audit of management controls on investments and adherence to the district's established investment policies. The compliance audit shall be performed in conjunction with the annual financial audit. *Gov't Code 2256.005(m)*

Investment Strategies

As an integral part of the investment policy, the board shall adopt a separate written investment strategy for each of the funds or group of funds under the board's control. Each investment strategy must describe the investment objectives for the particular fund using the following priorities in order of importance:

1. Understanding of the suitability of the investment to the financial requirements of the district;

2. Preservation and safety of principal;

3. Liquidity;

4. Marketability of the investment if the need arises to liquidate the investment before maturity;

5. Diversification of the investment portfolio; and

6. Yield.

Gov't Code 2256.005(d)

Investment Officer

A district shall designate by rule, order, ordinance, or resolution, as appropriate, one or more officers or employees as investment officer(s) to be responsible for the investment of its funds consistent

with the investment policy adopted by the board. If the board has contracted with another investing entity to invest its funds, the investment officer of the other investing entity is considered to be the investment officer of the contracting board's district. In the administration of the duties of an investment officer, the person designated as investment officer shall exercise the judgment and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs, but the board retains the ultimate responsibility as fiduciaries of the assets of the district. Unless authorized by law, a person may not deposit, withdraw, transfer, or manage in any other manner the funds of the district. Authority granted to a person to invest the district's funds is effective until rescinded by the district or until termination of the person's employment by a district, or for an investment management firm, until the expiration of the contract with the district. *Gov't Code 2256.005(f)*

A district or investment officer may use the district's employees or the services of a contractor of the district to aid the investment officer in the execution of the officer's duties under Government Code, Chapter 2256. *Gov't Code 2256.003(c)*

Investment Training

Investment training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the Public Funds Investment Act. *Gov't Code 2256.008(c)*

Initial

Within 12 months after taking office or assuming duties, the treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend at least one training session from an independent source approved by the board or a designated investment committee advising the investment officer. This initial training must contain at least ten hours of instruction relating to their respective responsibilities under the Public Funds Investment Act. *Gov't Code 2256.008(a)*

Ongoing

The treasurer, or the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a district shall attend an investment training session not less than once in a two-year period that begins on the first day of the district's fiscal year and consists of the two consecutive fiscal years after that date, and receive not less than eight hours of instruction relating to investment responsibilities under the Public Funds Investment Act from an independent source approved by the board or by a designated investment committee advising the investment officer. *Gov't Code 2256.008(a-1)*

Exception

The ongoing training requirement does not apply to the treasurer, chief financial officer, or investment officer of a district if:

1. The district does not invest district funds or only deposits those funds in interest-bearing deposit accounts or certificates of deposit as authorized by Government Code 2256.010; and

2. The treasurer, chief financial officer, or investment officer annually submits to the agency a sworn affidavit identifying the applicable criteria under item 1 that apply to the district.

Gov't Code 2256.008(g)

Standard of Care

Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived. Investment of funds shall be governed by the following objectives, in order of priority:

1. Preservation and safety of principal;

2. Liquidity; and

3. Yield.

In determining whether an investment officer has exercised prudence with respect to an investment decision, the following shall be taken into consideration:

1. The investment of all funds, or funds under the district's control, over which the officer had responsibility rather than the prudence of a single investment; and

2. Whether the investment decision was consistent with the district's written investment policy.

Gov't Code 2256.006

Personal Interest

A district investment officer who has a personal business relationship with a business organization offering to engage in an investment transaction with the district shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity, as determined by Government Code Chapter 573 (nepotism prohibition), to an individual seeking to sell an investment to the investment officer's district shall file a statement disclosing that relationship. A required statement must be filed with the board and with the Texas Ethics Commission. For purposes of this policy, an investment officer has a personal business relationship with a business organization if:

1. The investment officer owns ten percent or more of the voting stock or shares of the business organization or owns $5,000 or more of the fair market value of the business organization;

2. Funds received by the investment officer from the business organization exceed ten percent of the investment officer's gross income for the previous year; or

3. The investment officer has acquired from the business organization during the previous year investments with a book value of $2,500 or more for the personal account of the investment officer.

Gov't Code 2256.005(i)

Quarterly Reports

Not less than quarterly, the investment officer shall prepare and submit to the board a written report of investment transactions for all funds covered by the Public Funds Investment Act for the preceding reporting period. This report shall be presented not less than quarterly to the board and the superintendent within a reasonable time after the end of the period. The report must:

1. Describe in detail the investment position of the district on the date of the report;

2. Be prepared jointly and signed by all district investment officers;

3. Contain a summary statement of each pooled fund group that states the:

   a. Beginning market value for the reporting period;

   b. Ending market value for the period; and

   c. Fully accrued interest for the reporting period;

4. State the book value and market value of each separately invested asset at the end of the reporting period by the type of asset and fund type invested;

5. State the maturity date of each separately invested asset that has a maturity date;

6. State the account or fund or pooled group fund in the district for which each individual investment was acquired; and

7. State the compliance of the investment portfolio of the district as it relates to the investment strategy expressed in the district's investment policy and relevant provisions of the Public Funds Investment Act.

If a district invests in other than money market mutual funds, investment pools or accounts offered by its depository bank in the form of certificates of deposit, or money market accounts or similar accounts, the reports prepared by the investment officers shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the board by that auditor.

Gov't Code 2256.023

Selection of Broker

The board or the designated investment committee shall, at least annually, review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with a district. *Gov't Code 2256.025*

Bond Proceeds

The investment officer of a district may invest bond proceeds or pledged revenue only to the extent permitted by the Public Funds Investment Act, in accordance with:

1. Statutory provisions governing the debt issuance or the agreement, as applicable; and
2. The district's investment policy regarding the debt issuance or the agreement, as applicable.

Gov't Code 2256.0208(b)

Authorized Investments

A board may purchase, sell, and invest its funds and funds under its control in investments described below, in compliance with its adopted investment policies and according to the standard of care set out in this policy. *Gov't Code 2256.003(a)*

In the exercise of these powers, the board may contract with an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for the investment and management of its public funds or other funds under its control. A contract made under this authority may not be for a term longer than two years. A renewal or extension of the contract must be made by the board by order, ordinance, or resolution. *Gov't Code 2256.003(b)*

The board may specify in its investment policy that any authorized investment is not suitable. *Gov't Code 2256.005(j)*

Obligations of Governmental Entities

The following are authorized investments:

1. Obligations, including letters of credit, of the United States or its agencies and instrumentalities, including the Federal Home Loan Banks;

2. Direct obligations of this state or its agencies and instrumentalities;

3. Collateralized mortgage obligations directly issued by a federal agency or instrumentality of the United States, the underlying security for which is guaranteed by an agency or instrumentality of the United States;

4. Other obligations, the principal and interest of which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, this state, the United States, or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation (FDIC) or by the explicit full faith and credit of the United States;

5. Obligations of states, agencies, counties, cities, and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent;

6. Bonds issued, assumed, or guaranteed by the state of Israel;

7. Interest-bearing banking deposits that are guaranteed or insured by the FDIC or its successor, or the National Credit Union Share Insurance Fund or its successor; and

8. Interest-bearing banking deposits other than those described at item 7 above if:

    a. The funds are invested through a broker with a main office or a branch office in this state that the district selects from a list the board or designated investment committee of the district adopts as required at Selection of Broker above or a depository institution with a main office or a branch office in this state and that the district selects;

    b. The broker or depository institution selected as described above arranges for the deposit of the funds in the banking deposits in one or more federally insured depository institutions, regardless of where located, for the district's account;

    c. The full amount of the principal and accrued interest of the banking deposits is insured by the United States or an instrumentality of the United States; and

    d. The district appoints as the district's custodian of the banking deposits issued for the district's account the de-

pository institution selected as described above, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating under Rule 15c3-3 (17 C.F.R. Section 240.15c3-3).

Gov't Code 2256.009(a)

Unauthorized Obligations

The following investments are not authorized:

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal;
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest;
3. Collateralized mortgage obligations that have a stated final maturity date of greater than ten years; and
4. Collateralized mortgage obligations the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

Gov't Code 2256.009(b)

Certificates of Deposit and Share Certificates

A certificate of deposit or share certificate is an authorized investment if the certificate is issued by a depository institution that has its main office or a branch office in Texas and is:

1. Guaranteed or insured by the FDIC or its successor or the National Credit Union Share Insurance Fund or its successor;
2. Secured by obligations described at Obligations of Governmental Entities, above, including mortgage backed securities directly issued by a federal agency or instrumentality that have a market value of not less than the principal amount of the certificates, but excluding those mortgage backed securities described at Unauthorized Obligations, above; or
3. Secured in accordance with Government Code Chapter 2257 (Public Funds Collateral Act) or in any other manner and amount provided by law for the deposits of the district.

Gov't Code 2256.010(a)

In addition to the authority to invest funds in certificates of deposit under the previous section, an investment in certificates of deposit made in accordance with the following conditions is an authorized investment:

1. The funds are invested by the district through a broker that has its main office or a branch office in this state and is selected from a list adopted by the district as required at Selection of Broker, above or a depository institution that has its main office or a branch office in this state and that is selected by the district;

2. The broker or depository institution selected by the district arranges for the deposit of the funds in certificates of deposit in one or more federally insured depository institutions, wherever located, for the account of the district;

3. The full amount of the principal and accrued interest of each of the certificates of deposit is insured by the United States or an instrumentality of the United States; and

4. The district appoints the depository institution selected by the district, an entity described by Government Code 2257.041(d) (custodian with which to deposit securities), or a clearing broker-dealer registered with the Securities and Exchange Commission and operating pursuant to Securities and Exchange Commission Rule 15c3-3 (17 C.F.R. Section 240.15c3-3) as custodian for the district with respect to the certificates of deposit issued for the account of the district.

Gov't Code 2256.010(b)

The district's investment policies may provide that bids for certificates of deposit be solicited orally, in writing, electronically, or in any combination of those methods. *Gov't Code 2256.005(c)*

Repurchase Agreements

A fully collateralized repurchase agreement is an authorized investment if it:

1. Has a defined termination date;

2. Is secured by a combination of cash and obligations described by Government Code 2256.009(a)(1) (obligations of governmental entities) or 2256.013 (commercial paper) or if applicable, 2256.0204 (corporate bonds);

3. Requires the securities being purchased by the district or cash held by the district to be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or a third party selected and approved by the district; and

4. Is placed through a primary government securities dealer, as defined by the Federal Reserve or a financial institution doing business in Texas.

The term of any reverse security repurchase agreement may not exceed 90 days after the date the reverse security repurchase agreement is delivered. Money received by a district under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the term of the authorized investments acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a repurchase agreement by a district.

Gov't Code 2256.011

Securities Lending Program

A securities lending program is an authorized investment if:

1. The value of securities loaned is not less than 100 percent collateralized, including accrued income;
2. A loan allows for termination at any time;
3. A loan is secured by:
    a. Pledged securities described at Obligations of Governmental Entities, above;
    b. Pledged irrevocable letters of credit issued by a bank that is organized and existing under the laws of the United States or any other state, and continuously rated by at least one nationally recognized investment rating firm at not less than A or its equivalent; or
    c. Cash invested in accordance with Government Code 2256.009 (obligations of governmental entities), 2256.013 (commercial paper), 2256.014 (mutual funds), or 2256.016 (investment pools);
4. The terms of a loan require that the securities being held as collateral be pledged to the district, held in the district's name, and deposited at the time the investment is made with the district or with a third party selected by or approved by the district; and
5. A loan is placed through a primary government securities dealer, as defined by 5 C.F.R. Section 6801.102(f), as that regulation existed on September 1, 2003, or a financial institution doing business in this state.

An agreement to lend securities under a securities lending program must have a term of one year or less.

Gov't Code 2256.0115

Banker's Acceptances

A banker's acceptance is an authorized investment if it:

1. Has a stated maturity of 270 days or fewer from the date of issuance;
2. Will be, in accordance with its terms, liquidated in full at maturity;
3. Is eligible for collateral for borrowing from a Federal Reserve Bank; and
4. Is accepted by a bank organized and existing under the laws of the United States or any state, if the short-term obligations of the bank, or of a bank holding company of which the bank is the largest subsidiary, are rated not less than A-1 or P-1 or an equivalent rating by at least on nationally recognized credit rating agency.

Gov't Code 2256.012

Commercial Paper

Commercial paper is an authorized investment if it has a stated maturity of 365 days or fewer from the date of issuance; and is rated not less than A-1 or P-1 or an equivalent rating by at least:

1. Two nationally recognized credit rating agencies; or
2. One nationally recognized credit rating agency and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States law or any state.

Gov't Code 2256.013

Mutual Funds

A no-load money market mutual fund is an authorized investment if the mutual fund:

1. Is registered with and regulated by the Securities and Exchange Commission;
2. Provides the district with a prospectus and other information required by the Securities and Exchange Act of 1934 (15 U.S.C. 78a et seq.) or the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and
3. Complies with federal Securities and Exchange Commission Rule 2a-7 (17 C.F.R. Section 270.2a-7), promulgated under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1 et seq.).

Gov't Code 2256.014(a)

In addition to the no-load money market mutual fund authorized above, a no-load mutual fund is an authorized investment if it:

1. Is registered with the Securities and Exchange Commission;
2. Has an average weighted maturity of less than two years; and
3. Either has a duration of:
    a. One year or more and is invested exclusively in obligations approved by the Public Funds Investment Act, or
    b. Less than one year and the investment portfolio is limited to investment grade securities, excluding asset-backed securities.

Gov't Code 2256.014(b)

Limitations

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds and reserves and other funds held for debt service, in mutual funds described in Government Code 2256.014(b);
2. Invest any portion of bond proceeds, reserves and funds held for debt service, in mutual funds described in Government Code 2256.014(b); or
3. Invest its funds or funds under its control, including bond proceeds and reserves and other funds held for debt service, in any one mutual fund described in Government Code 2256.014(a) or (b) in an amount that exceeds ten percent of the total assets of the mutual fund.

Gov't Code 2256.014(c)

Guaranteed Investment Contracts

A guaranteed investment contract is an authorized investment for bond proceeds if the guaranteed investment contract:

1. Has a defined termination date;
2. Is secured by obligations described at Obligations of Governmental Entities, above, excluding those obligations described at Unauthorized Obligations, in an amount at least equal to the amount of bond proceeds invested under the contract; and
3. Is pledged to the district and deposited with the district or with a third party selected and approved by the district.

Bond proceeds, other than bond proceeds representing reserves and funds maintained for debt service purposes, may not be invested in a guaranteed investment contract with a term longer than five years from the date of issuance of the bonds.

To be eligible as an authorized investment:

1. The board must specifically authorize guaranteed investment contracts as eligible investments in the order, ordinance, or resolution authorizing the issuance of bonds;
2. The district must receive bids from at least three separate providers with no material financial interest in the bonds from which proceeds were received;
3. The district must purchase the highest yielding guaranteed investment contract for which a qualifying bid is received;
4. The price of the guaranteed investment contract must take into account the reasonably expected drawdown schedule for the bond proceeds to be invested; and
5. The provider must certify the administrative costs reasonably expected to be paid to third parties in connection with the guaranteed investment contract.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution of a guaranteed investment contract by a district.

Gov't Code 2256.015

Investment Pools

A district may invest its funds or funds under its control through an eligible investment pool if the board by rule, order, ordinance, or resolution, as appropriate, authorizes the investment in the particular pool. *Gov't Code 2256.016, .019*

To be eligible to receive funds from and invest funds on behalf of a district, an investment pool must furnish to the investment officer or other authorized representative of the district an offering circular or other similar disclosure instrument that contains the information specified in Government Code 2256.016(b). To maintain eligibility, an investment pool must furnish to the investment officer or other authorized representative investment transaction confirmations and a monthly report that contains the information specified in Government Code 2256.016(c). A district by contract may delegate to an investment pool the authority to hold legal title as custodian of investments purchased with its local funds. *Gov't Code 2256.016(b)-(d)*

Corporate Bonds

A district that qualifies as an issuer as defined by Government Code 1371.001 [see CCF], may purchase, sell, and invest its funds and funds under its control in corporate bonds (as defined above) that, at the time of purchase, are rated by a nationally recognized investment rating firm "AA-" or the equivalent and have a stated final maturity that is not later than the third anniversary of the date the corporate bonds were purchased.

A district is not authorized to:

1. Invest in the aggregate more than 15 percent of its monthly average fund balance, excluding bond proceeds, reserves, and other funds held for the payment of debt service, in corporate bonds; or
2. Invest more than 25 percent of the funds invested in corporate bonds in any one domestic business entity, including subsidiaries and affiliates of the entity.

A district subject to these provisions may purchase, sell, and invest its funds and funds under its control in corporate bonds if the board:

1. Amends its investment policy to authorize corporate bonds as an eligible investment;
2. Adopts procedures to provide for monitoring rating changes in corporate bonds acquired with public funds and liquidating the investment in corporate bonds; and
3. Identifies the funds eligible to be invested in corporate bonds.

The district investment officer, acting on behalf of the district, shall sell corporate bonds in which the district has invested its funds not later than the seventh day after the date a nationally recognized investment rating firm:

1. Issues a release that places the corporate bonds or the domestic business entity that issued the corporate bonds on negative credit watch or the equivalent, if the corporate bonds are rated "AA-" or the equivalent at the time the release is issued; or
2. Changes the rating on the corporate bonds to a rating lower than "AA-" or the equivalent.

Gov't Code 2256.0204

Hedging Transactions

The board of an eligible entity (as defined above) shall establish the entity's policy regarding hedging transactions. An eligible entity may enter into hedging transactions, including hedging contracts,

and related security, credit, and insurance agreements in connection with commodities used by an eligible entity in the entity's general operations, with the acquisition or construction of a capital project, or with an eligible project. A hedging transaction must comply with the regulations of the federal Commodity Futures Trading Commission and the federal Securities and Exchange Commission.

Government Code 1371.059(c) (validity and incontestability of obligations for certain public improvements) applies to the execution by an eligible entity of a hedging contract and any related security, credit, or insurance agreement.

An eligible entity may:

1. Pledge as security for and to the payment of a hedging contract or a security, credit, or insurance agreement any general or special revenues or funds the entity is authorized by law to pledge to the payment of any other obligation.

2. Credit any amount the entity receives under a hedging contract against expenses associated with a commodity purchase.

An eligible entity's cost of or payment under a hedging contract or agreement may be considered an operation and maintenance expense, an acquisition expense, or construction expense of the eligible entity; or a project cost of an eligible project.

Gov't Code 2256.0206

Prohibited Investments

Except as provided by Government Code 2270 (prohibited investments), a district is not required to liquidate investments that were authorized investments at the time of purchase. *Gov't Code 2256.017*

Note: As an "investing entity" under Government Code 2270.0001(7)(A), a district must comply with Chapter 2270, including reporting requirements, regarding prohibited investments in scrutinized companies listed by the comptroller in accordance with Government Code 2270.0201.

Loss of Required Rating

An investment that requires a minimum rating does not qualify as an authorized investment during the period the investment does not have the minimum rating. A district shall take all prudent measures that are consistent with its investment policy to liquidate an investment that does not have the minimum rating. *Gov't Code 2256.021*

Sellers of Investments

A written copy of the investment policy shall be presented to any business organization (as defined below) offering to engage in an investment transaction with a district. The qualified representative of the business organization offering to engage in an investment transaction with a district shall execute a written instrument in a form acceptable to the district and the business organization substantially to the effect that the business organization has:

1. Received and reviewed the district investment policy; and
2. Acknowledged that the business organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the district and the organization that are not authorized by the district's investment policy, except to the extent that this authorization:
    a. Is dependent on an analysis of the makeup of the district's entire portfolio;
    b. Requires an interpretation of subjective investment standards; or
    c. Relates to investment transactions of the entity that are not made through accounts or other contractual arrangements over which the business organization has accepted discretionary investment authority.

The investment officer of a district may not acquire or otherwise obtain any authorized investment described in the district's investment policy from a business organization that has not delivered to the district the instrument required above.

Gov't Code 2256.005(k)–(l)

Nothing in this section relieves the district of the responsibility for monitoring investments made by the district to determine that they are in compliance with the investment policy.

Business Organization

For purposes of the provisions at Sellers of Investments above, "business organization" means an investment pool or investment management firm under contract with a district to invest or manage the district's investment portfolio that has accepted authority granted by the district under the contract to exercise investment discretion in regard to the district's funds.

Gov't Code 2256.005(k)

Donations

A gift, devise, or bequest made to a district to provide college scholarships for district graduates may be invested by the board as provided in Property Code 117.004 (Uniform Prudent Investor Act),

unless otherwise specifically provided by the terms of the gift, devise, or bequest. *Education Code 45.107*

Investments donated to a district for a particular purpose or under terms of use specified by the donor are not subject to the requirements of the Public Funds Investment Act. *Gov't Code 2256.004(b)*

Electronic Funds Transfer

A district may use electronic means to transfer or invest all funds collected or controlled by the district. *Gov't Code 2256.051*

MARATHON INDEPENDENT SCHOOL DISTRICT

P.O. BOX 416 * 109 N. 5TH STREET**
MARATHON, TX 79842

R E S O L U T I O N

Designation of Investment Officer
Approval of Independent Sources for Investment Training; and Approval of Qualified Brokers

WHEREAS, Marathon Independent School District "District" has been legally created and operates pursuant to the general laws of the State of Texas applicable to independent school districts; and

WHEREAS, Section 2256.005 (f), Texas Government Code requires the District to designate one or more officers or employees as Investment Officer(s) to be responsible for the investment of its funds, and all transactions involving the investment of funds;

WHEREAS, the Investment Officers designated by Board Resolution shall comply with investment training requirements under the Public Funds Investment Act; Section 2256.008 (a), Texas Government Code; and Board Policy CDA (Legal) and CDA (Local);

WHEREAS, Section 2256.005 (f) Texas Government Code requires that the governing body of an investing entity approve the selection of qualified brokers that are authorized to engage in investment transactions with the District;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE MARATHON INDEPENDENT SCHOOL DISTRICT THAT:

….. the District designates the Peter H. Price, Superintendent of Schools and the Victoria Sanchez, Business Manager as the investment officers for the District;

….. the Texas Association of School Boards, Texas Association of School Administrators, Texas Association of School Business Officials and its Affiliates, Texas Comptroller of Public Accounts, Texas Local Government Invest Pool, Texas State University, Region 18 Education Service Center, First Public/Lone Star, and Texas Society of CPA's are approved as independent sources of instruction relating to investment responsibilities for the investment officers of the District:

….. the First Public/Lone Star Investment Pool, TransPecos Bank, and West Texas National Bank serve as its qualified broker in the investment of district's funds.

BE IT FURTHER RESOLVED THAT:

….. the provisions of this Resolution shall be effective as of the date of adoption, and shall remain in effect until modified by action of the Board of Trustees.

Adopted on the ___ day of September 2021

_____ _____

President, Board of Trustees Secretary, Board of Trustees

Resolution of the Marathon ISD Board of Trustees
Regarding Extension of Leave
for Employee Quarantine

WHEREAS, the Board is authorized by Texas Education Code section 45.105 to expend funds of Marathon School District for purposes necessary in the conduct of the public schools as determined by the Board;

WHEREAS, the Board acknowledges that during an epidemic, District employees may be instructed not to report for work after on-site exposure;

WHEREAS, the Board finds that a need exists to address additional leave for employees who are instructed not to report for work;

WHEREAS, the Board determines that employees who are instructed not to report to work may suffer a loss of pay if they do not report for work

WHEREAS, the Board concludes that providing additional paid leave to all regular employees—contractual and noncontractual, salaried and non-salaried—who are instructed not to report to work due to an epidemic, serves the public purposes of protecting students and staff, maintaining morale, and reducing turnover;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of Marathon School District authorizes providing additional paid leave for all regular employees—contractual and noncontractual, salaried and non-salaried—who are instructed not to report to work during an epidemic.

The authority granted by this resolution to provide additional paid leave for all employees instructed not to report for work under the provisions listed below provides additional leave for a maximum duration of ten (10) workdays unless the Board takes action to authorize leave for a longer duration.

Employees instructed not to report for work under the following provisions:

- Employee is subject to a federal, state, or local quarantine or isolation order related to COVID-19.
- Employee has been advised to self-quarantine by a health care provider.
- Employee is experiencing symptoms of COVID-19 and is seeking a medical diagnosis.
- Employee is expericing any other substantially-similar conditions specified by th U.S. Department of Health and Human Services.
- Employee is unable to work in order to care for a his/her child subject to or advised to quarantine or isolate.

This extended leave expires at the end of the 2021-2022 school year and is conditioned on the availability of federal leave. If federal leave becomes available after October 1, 2021, the leave provided in this resolution will expire.

Adopted this 22nd day of September, 2021, by the Board of Trustees.

_____

Judy Briones, Board President

_____

Cheyenne Marta, Board Secretary

TRS ACTIVECARE
TEACHER RETIREMENT SYSTEM OF TEXAS



YOUR FUTURE, YOUR WAY

As an employer, SB 1444 gives you more choices for the health benefits you offer employees. We created this self-funding guide to outline considerations as you navigate your future, your way.

SB 1444 HIGHLIGHTS:

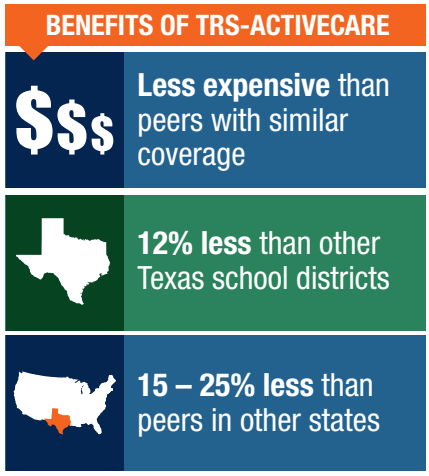
- Employers currently in TRS-ActiveCare don't need to submit a formal notice TRS unless they plan to leave.
- The new law means an employer that participates in TRS-ActiveCare can routinely evaluate their options.
- Employers in TRS-ActiveCare that decide to remain in the plan next year can still decide to leave in future years.
- Employers not currently participating in TRS-ActiveCare that elect to join must remain in TRS-ActiveCare for at least five years. Employers who leave will need to remain out for at least five years.

WHAT TRS PROVIDES FOR YOU

TRS-ActiveCare is self-funded, which means we pay the cost of medical claims out of the TRS-ActiveCare fund. Your contributions, which include money from the state and your employees' premiums go into this fund. **And the bigger the fund, the less pricey the coverage.**

With over 690,000 participants, we're able to:

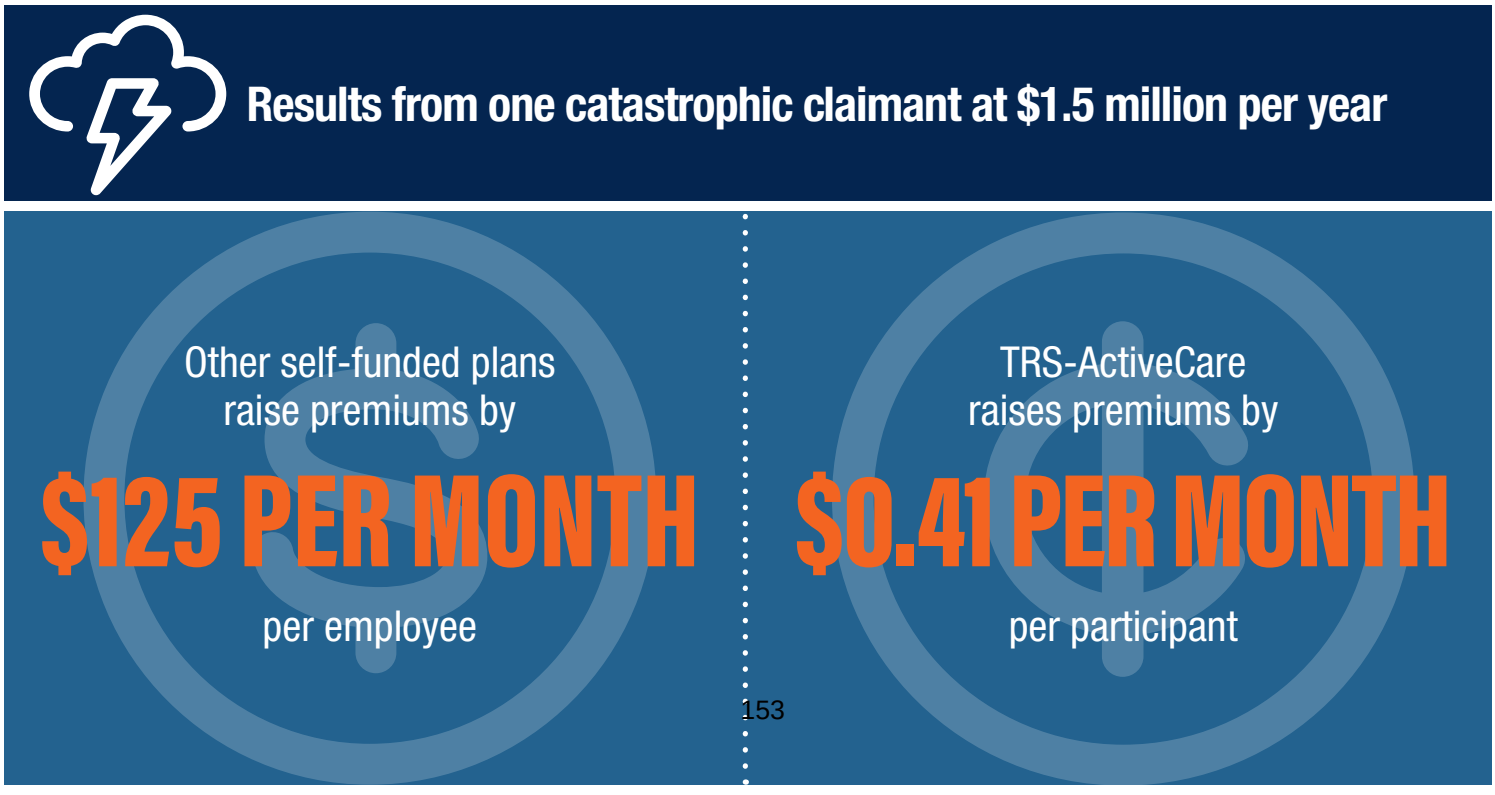
- Negotiate with pharmacy benefits managers for the lowest drug costs and best rebates and discounts
- Offer specialty drug coverage
- Procure medical plan administrators with comprehensive networks of doctors and hospitals
- Provide high-quality, personalized customer service
- Secure some of the lowest medical service prices in the market



Our large size not only benefits the quality of coverage but how it's managed.

Almost every dollar goes directly to health care — over 95% of the health fund pays for medical and prescription drug claims. The remaining 5% goes to program staff, claims processing, anti-fraud activities, and customer service.

We can also manage risks and costs for participants. Take this for example: A district with 1,000 employees has one catastrophic claimant at $1.5 million per year. This situation would raise premiums for that district's employees by $125 per month per employee. **In TRS-ActiveCare, this exact scenario would only add $0.41 to monthly premiums.**



WHAT YOU'LL NEED TO DO

If a district chooses to self-fund their health plan, there are logistics and risks to consider.



Operational Costs

Providing the same services as TRS will require a new level of work, with many different layers.

You'll need to develop and budget for new administrative expenses, benefits, communications and financial staff, plus outside resources. You'll also need to manage the health plan. Since your district will now pay all health care costs, this budgeting will be crucial. **And these extra costs are dollars you could otherwise spend on teacher salaries, school supplies, and educational programs.**

You'll also need to negotiate with vendor partners on a stand-alone basis. This approach can incur greater costs if you're a smaller district with fewer participants. Provider networks will have less incentive to provide lower medical service fees. Pharmacy rebates and discounts are also based on the size of an employer.



Risks

Broker Risks

Many brokers will approach districts with superficially low rates for the first contract year to "buy the business." These rates may not be based on claims data, and districts could see steep increases in future years, especially if the district has even one high-cost claimant.

Your budgeting will need to factor in broker commissions. Broker commissions for large employers in Texas exceeded $8 per member per month in 2018 (Kaiser Family Foundation). **If your district has 1,000 employees enrolled, that adds nearly $100,000 in expenses that don't focus on education.**

Employee Risks

When you insure a plan with less than 20,000 participants, you typically need to purchase stop-loss insurance. Stop-loss insurance is protection against significant losses on individual claimants. This insurance is an additional cost to consider when budgeting. You should also know it can be highly unfavorable to some employees.

With stop-loss insurance, an employee with high medical or pharmacy costs can be singled out. For a rare or expensive condition, stop-loss insurance may impose a higher deductible. For example, the stop-loss insurance may require your plan to pay the first $1 million for an employee who takes a drug with an annual cost of $1.5 million.

Your employees are also at risk of seeing unexpected rate increases. This risk could be due to a high-cost claimant, stop-loss insurance issues, or brokers undervaluing your first contract negotiations.



Who to Contact

If you have any questions, you can reach out to healthcarecomm@trs.texas.gov or your District Ambassador.

TRS ActiveCare
TEACHER RETIREMENT SYSTEM OF TEXAS



YOUR FUTURE, YOUR WAY

Conversations with Educators
Aug. 31, 2021

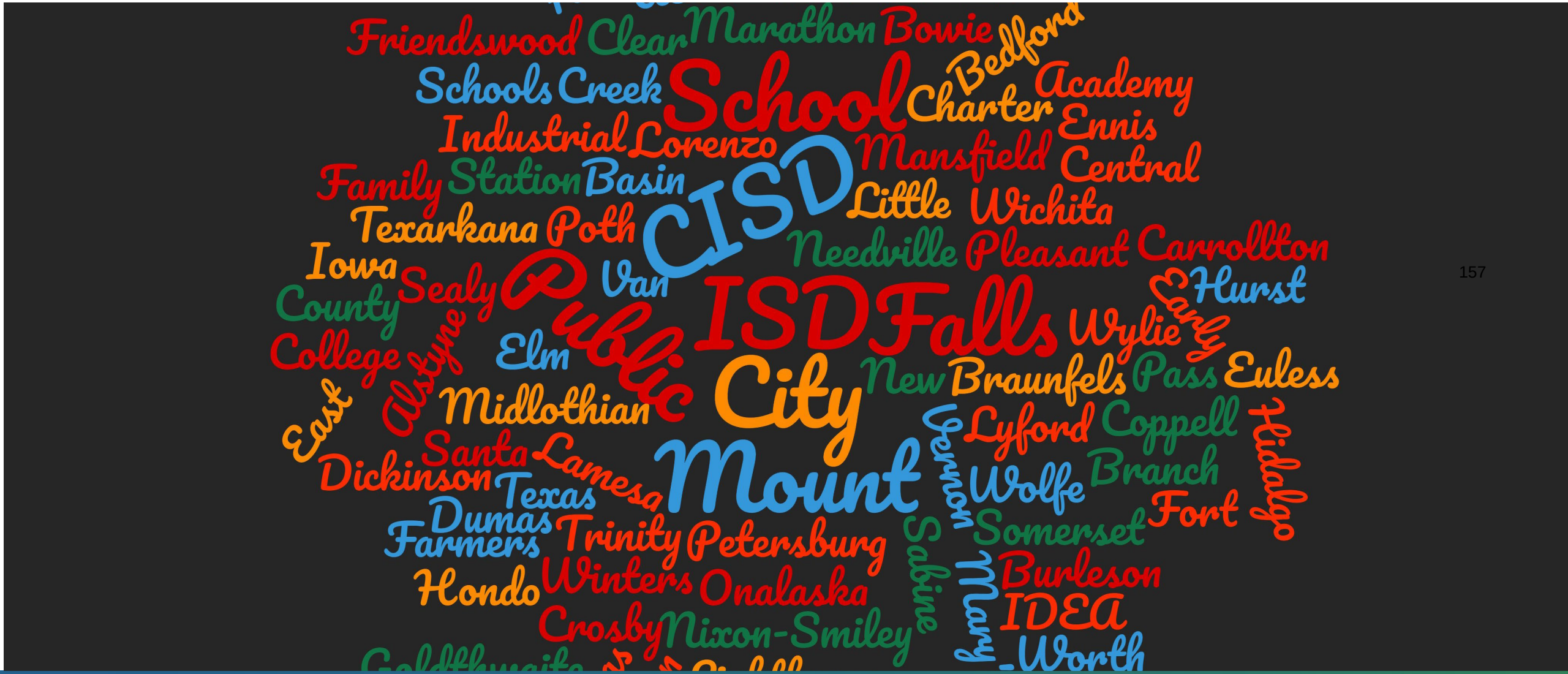
AGENDA

- New Legislation Affecting TRS-ActiveCare
- TRS-ActiveCare in the Texas Healthcare Market
- New Procedures
  - How to join or leave TRS-ActiveCare
  - How you can request your claims data
- **Your Input**



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A LITTLE ABOUT YOU



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NEW LEGISLATION AFFECTING TRS-ACTIVECARE



LEGISLATION AFFECTING TRS-ACTIVECARE

Senate Bill 1444

Gives TRS-ActiveCare employers more flexibility, while protecting the stability of the plan

Allows districts to join and leave TRS-ActiveCare in five-year increments after providing notice

Prohibits other coverage on Sept. 1, 2022

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NEW LAW GIVES EMPLOYERS MORE FLEXIBILITY

- Employers that want to remain in TRS-ActiveCare next year are **not** committed to stay for five years.
- **An employer that participates in TRS-ActiveCare can routinely evaluate their options.**
- Employers that decide to remain in the plan next year can still decide to leave in future years.



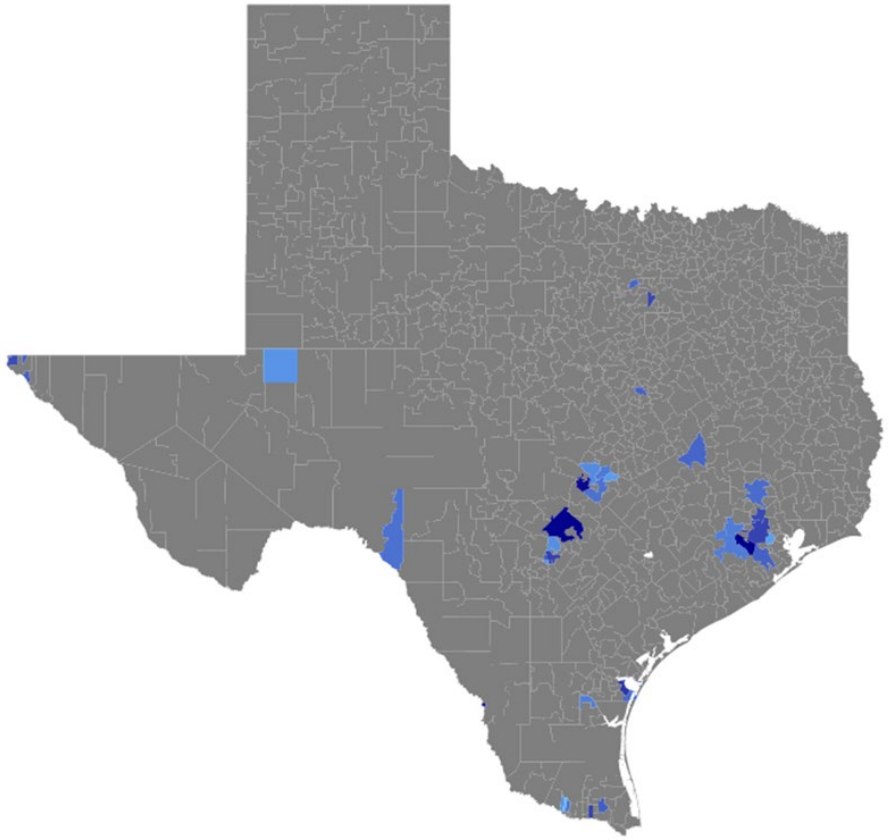
TRS ACTIVECARE
TEACHER RETIREMENT SYSTEM OF TEXAS

TRS-ACTIVECARE IN THE TEXAS HEALTHCARE MARKET



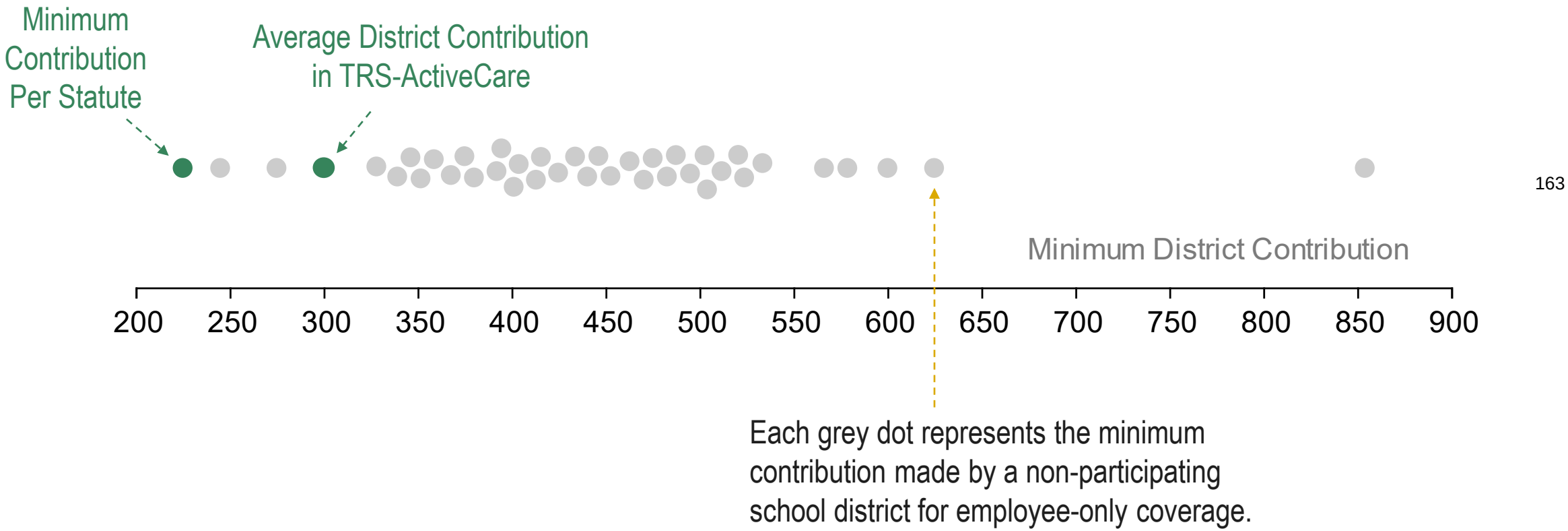
TRS-ACTIVECARE REMAINS COMPETITIVE IN TEXAS

- TRS collected health plan info from 39 districts outside of TRS-ActiveCare
- Goal was to learn how TRS plans compare to the market
- 141 plans included in data set are available to 82% of employees in non-participating districts
- 2021 or for the 2021-22 plan year



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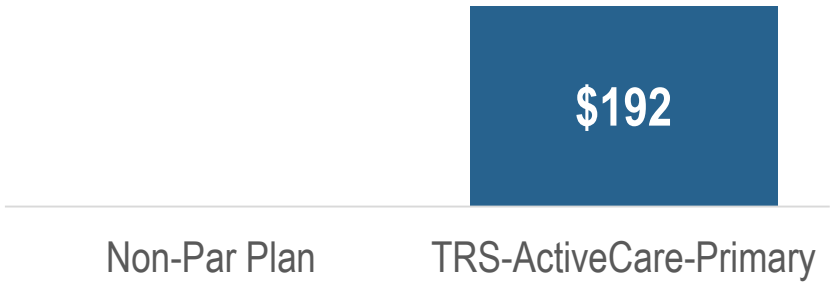
The average district contribution to TRS-ActiveCare is below the minimum contribution for nearly all non-participating school districts



TWO PLANS WITH SIMILAR TOTAL COSTS MAY HAVE DIFFERENT COSTS TO EMPLOYEES

An employee may ask “why is this non-TRS school district getting a better deal and offering a $0 premium?”

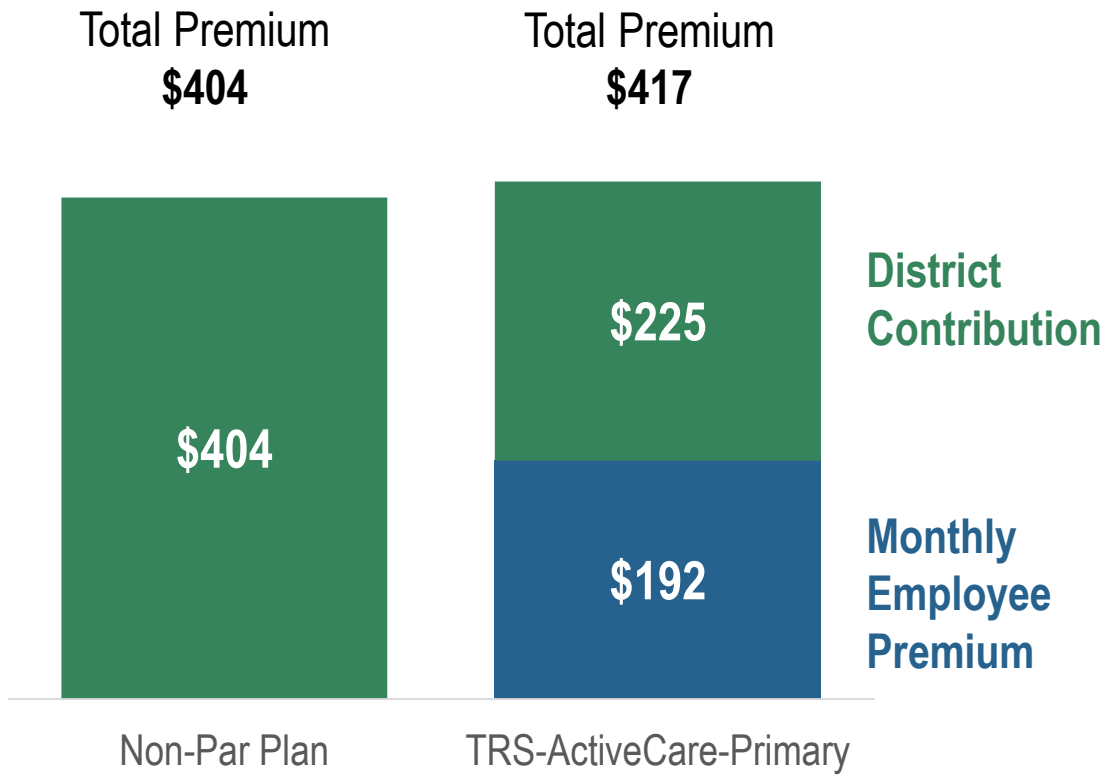
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TWO PLANS WITH SIMILAR TOTAL COSTS MAY HAVE DIFFERENT COSTS TO EMPLOYEES (CONT.)



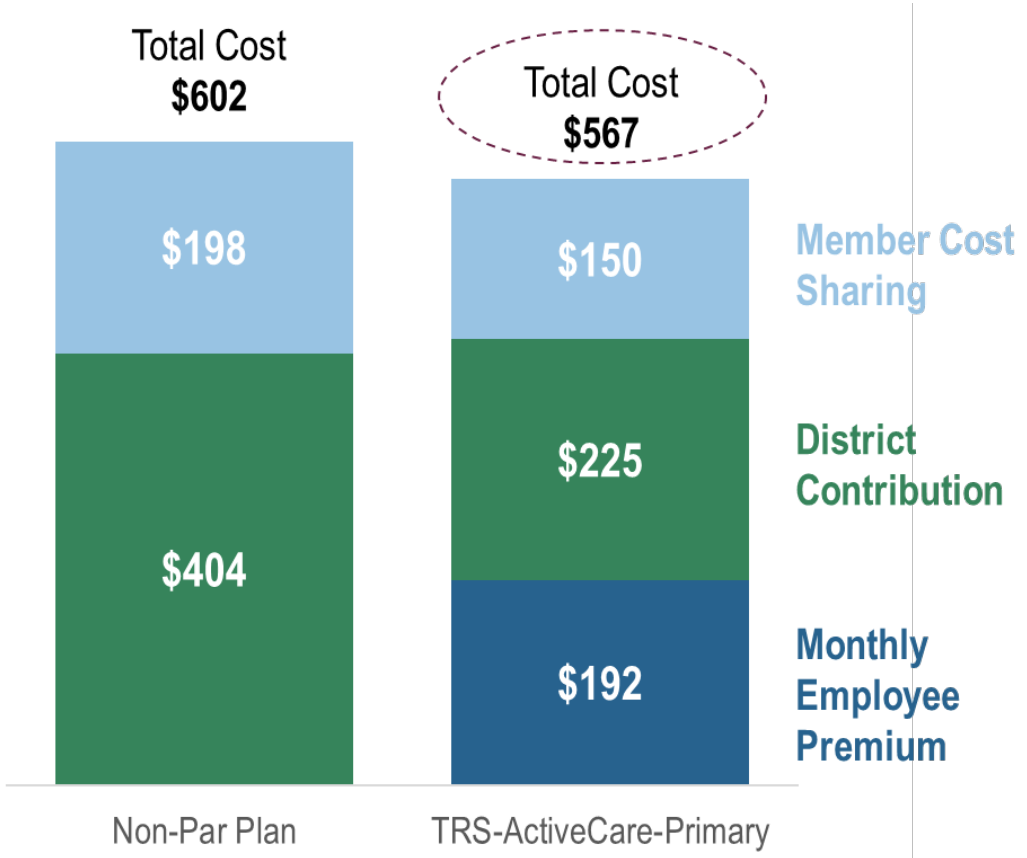
The big difference is how much the **district contributes.**



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TWO PLANS WITH SIMILAR TOTAL COSTS MAY HAVE DIFFERENT COSTS TO EMPLOYEES (CONT.)

TRS-ActiveCare Primary is the lower cost option in this example.

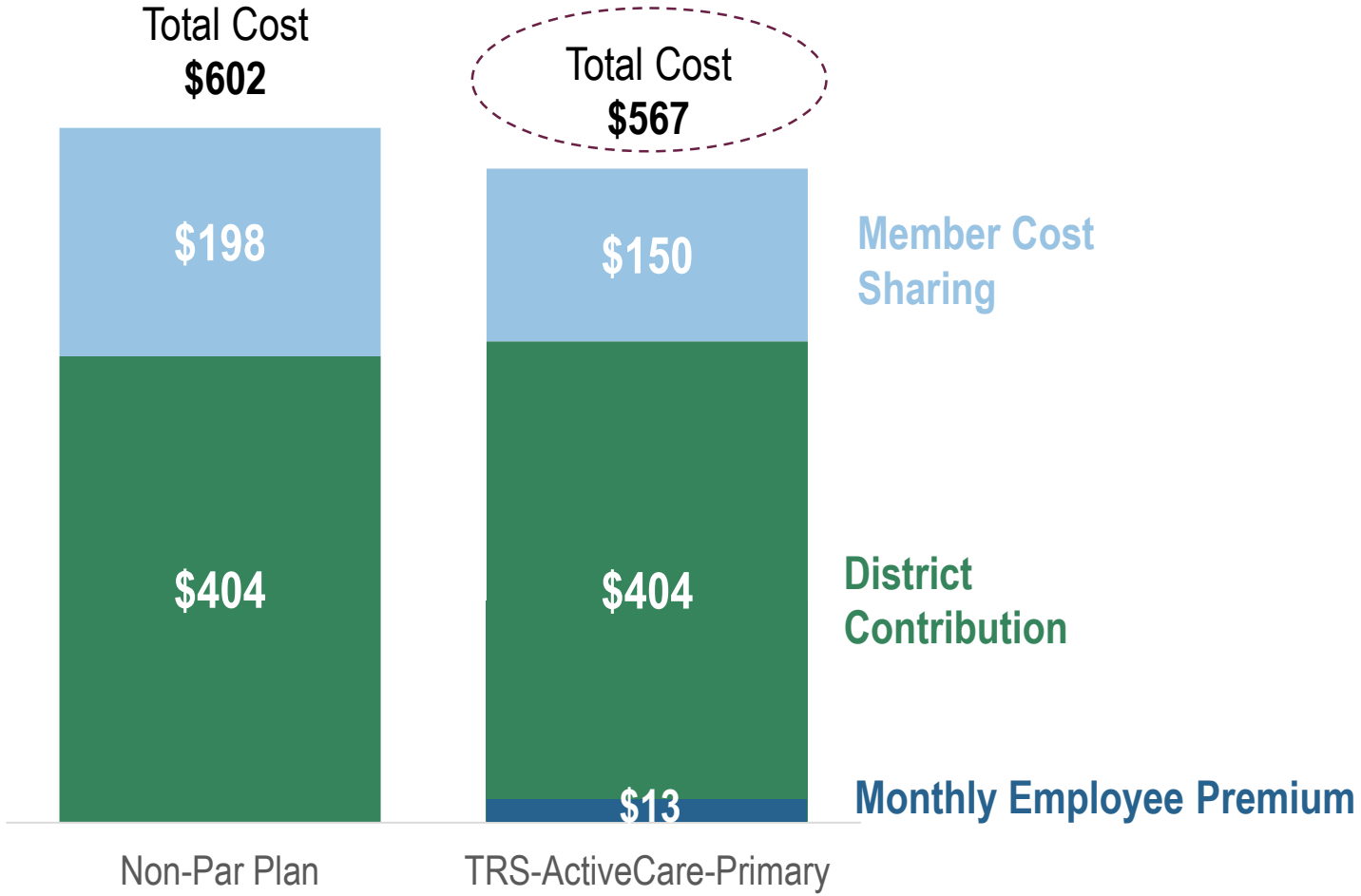


Estimated average amount paid by member for deductible, coinsurance, and copays.

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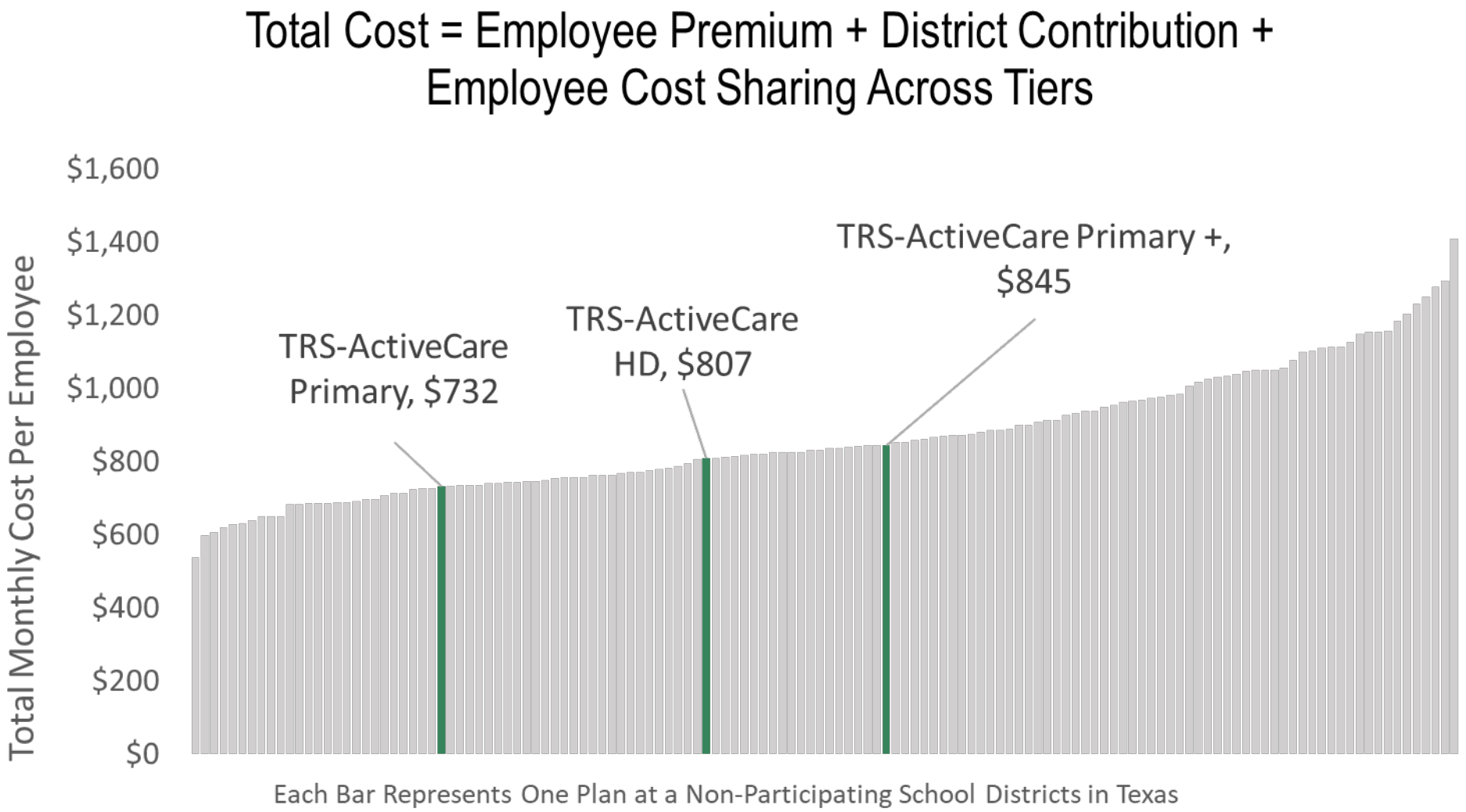
TWO PLANS WITH SIMILAR TOTAL COSTS MAY HAVE DIFFERENT COSTS TO EMPLOYEES (CONT.)

A similar contribution in TRS-ActiveCare would leave a member with a monthly premium of $13 and lower out-of-pocket expenses.



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TRS OFFERS PLANS THAT ARE VERY COMPETITIVE IN THE TEXAS HEALTH CARE MARKET

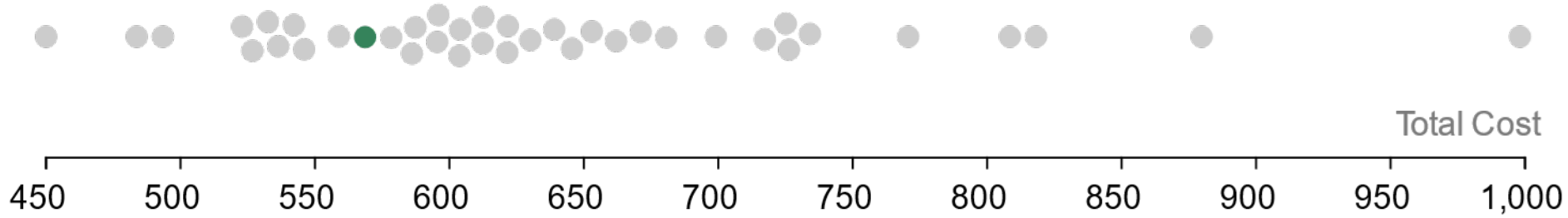


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TRS OFFERS PLANS THAT ARE VERY COMPETITIVE IN THE TEXAS HEALTH CARE MARKET

TRS-ActiveCare Primary has a below average total cost even among just the lowest cost plans within each district

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TRS ACTIVECARE
TEACHER RETIREMENT SYSTEM OF TEXAS

THE FUTURE OF TRS-ACTIVECARE



NEW FLEXIBILITY WILL PROMOTE LOCAL COMPETITION

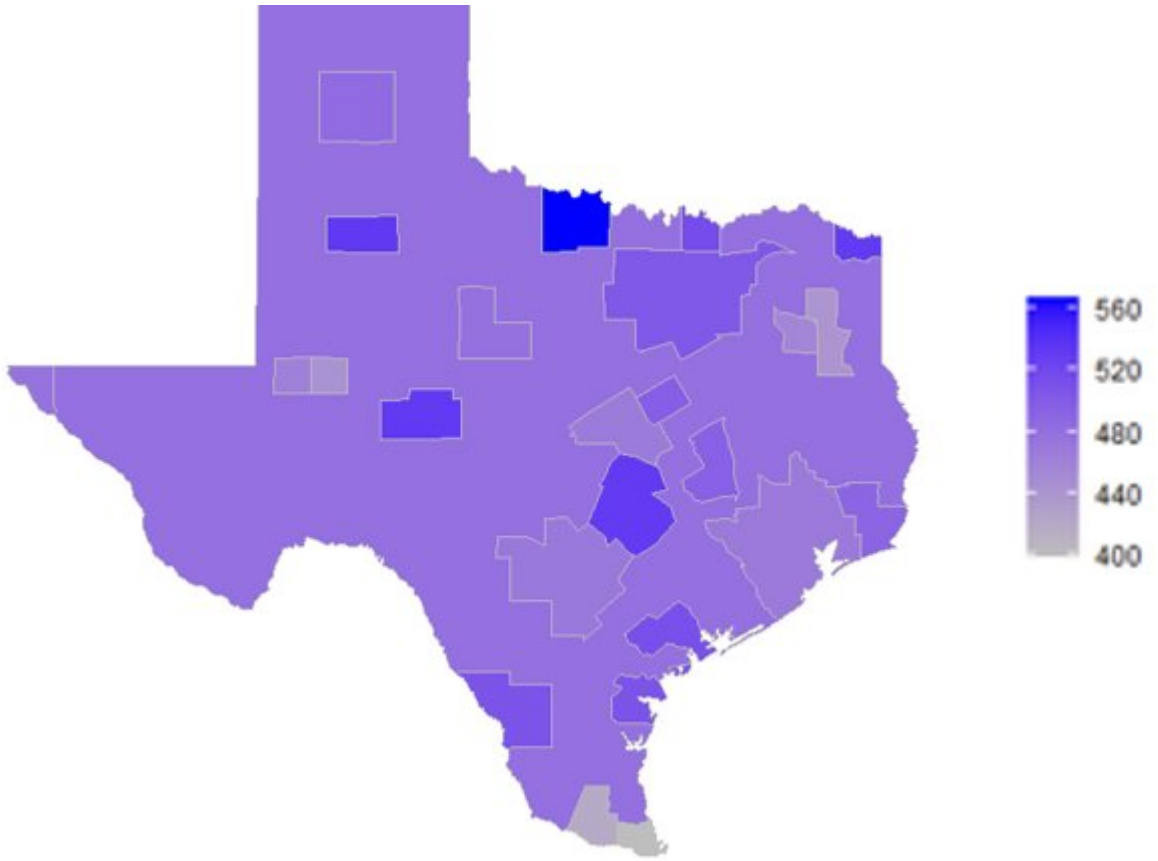
- With regional-based rating:
  - Districts can compare TRS to bids using local cost of care
  - Districts in lower cost areas may leave TRS-ActiveCare
    - This could decrease the cost-effectiveness and benefits of TRS-ActiveCare
    - Premiums in remaining districts would increase

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- Adjusting rates for local costs:
  - Allows TRS-ActiveCare to remain a competitive option across entire state

REGIONAL RATING IS A STANDARD INDUSTRY PRACTICE

- Individual exchange premiums vary by region
- Carriers adjust rates using in-house regional adjustment factors for group products
- TRS-ActiveCare fully-insured HMO products regionally rated



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2021 Age 34 Non-Smoker Rate for Benchmark Silver Plan.
Note that regional costs may be different than TRS.

WITHOUT REGIONAL RATING

Illustration of Regional Dynamics Using Example Data

Region	Cost Per Member	Statewide TRS Premium	Non-TRS Bid
Region A	$100	$90	$102
Region B	$95	$90	$97
Region C	$90	$90	$92
Region D	$85	$90	$87
Region E	$80	$90	$82
Average	*$90*	*$90*	*$92*

Regions D & E will leave at $90 statewide premium, triggering new rates with remaining three regions.

Figures here are intended only as an illustration of expected dynamics using artificial data and do not reflect actual estimates of costs or bids.

WITHOUT REGIONAL RATING (CONT.)

Illustration of Regional Dynamics Using Example Data

Region	Cost Per Member	Statewide TRS Premium	Non-TRS Bid
Region A	$100	$95	$102
Region B	$95	$95	$97
Region C	$90	$95	$92
Region D	~~$85~~	Withdrawn	$87
Region E	~~$80~~	Withdrawn	$82
Average	$95	$95	$92

Region C will leave after premiums are recalculated at $95 for remaining regions.

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WITHOUT REGIONAL RATING (CONT.)

Illustration of Regional Dynamics Using Example Data

Region	Cost Per Member	Statewide TRS Premium	Non-TRS Bid
Region A	$100	$97.5	$102
Region B	$95	$97.5	$97
Region C	~~$90~~	Withdrawn	$92
Region D	~~$85~~	Withdrawn	$87
Region E	~~$80~~	Withdrawn	$82
Average	$97.5	$97.5	$92

Region B may leave at[175] $97.5 statewide premium, leaving only the highest cost region.

REGIONAL RATING PROMOTES STABILITY AND COST-EFFECTIVENESS

Illustration of Regional Dynamics Using Example Data

Region	Cost Per Member	Regional TRS Premiums	Non-TRS Bid
Region A	$100	$98	$102
Region B	$95	$93	$97
Region C	$90	$90	$92
Region D	$85	$87	$87
Region E	$80	$82	$82
Average	$90	$90	$92

Every region receives a competitive rate even with some moderate smoothing of costs across state.

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Figures here are intended as an illustration only using artificial data and do not reflect actual estimates or regional rating proposal. Actual degree of smoothing has yet to be determined.

REGIONAL RATES MAINTAIN THE STABILITY TRS-ACTIVECARE'S SCALE PROVIDES

$1.5 million claim



+$125 per month for
1,000 employees

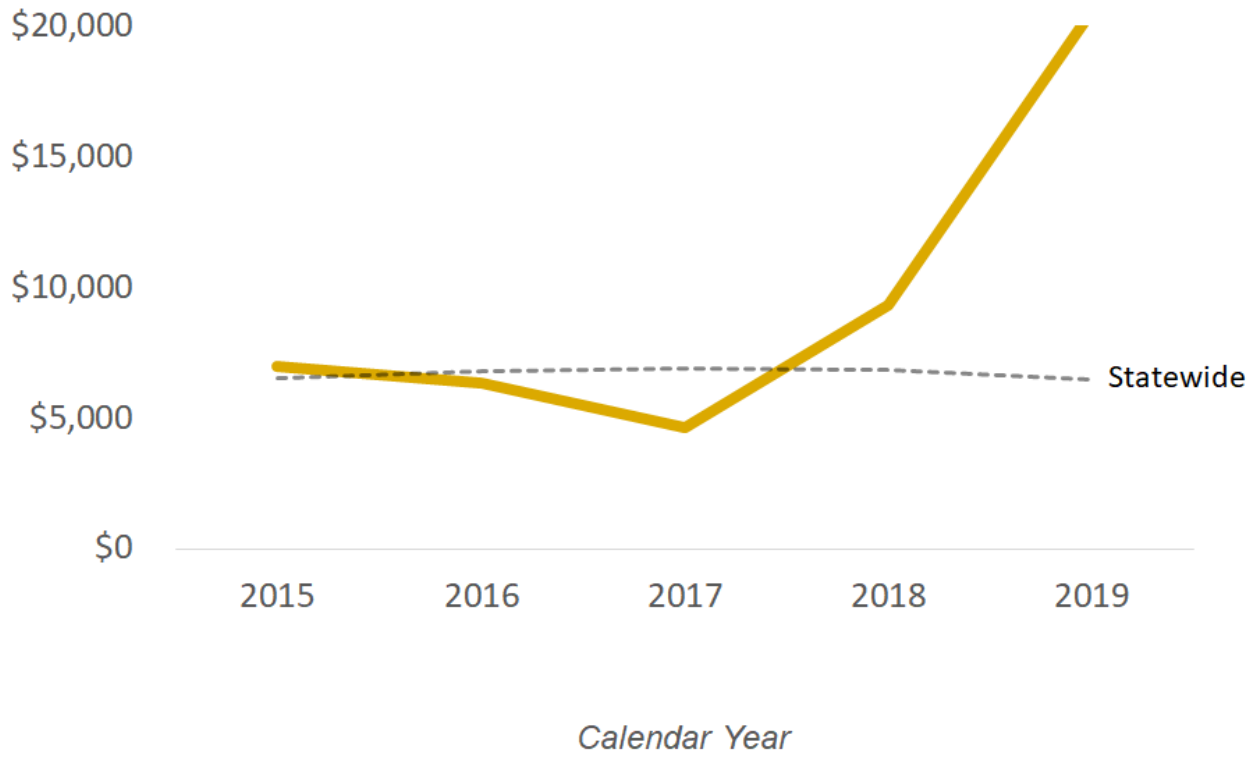


+$0.41 per month
for 300,000 employees

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TRS-ACTIVECARE WILL CONTINUE TO PROTECT EMPLOYERS FROM INSTABILITY

Medical Claims Vary Significantly Each Year at Individual Districts



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Medical only, excludes HMO enrollment. 2019 does not include December medical claims. 68 districts randomly sampled among those with data for all five years. Based on allowed amounts.

TRS-ACTIVECARE WILL CONTINUE TO PROTECT DISTRICTS FROM CLAIMS VOLATILITY

- **Maintaining a Larger Pool with Regional Rates Allows TRS to:**
  - Lock in premiums for districts well in advance of plan year
  - Produce savings by eliminating stop loss insurance and claims reserves at districts
  - Continue providing market-leading provider discounts
  - Maintain low administrative costs
  - Provide more stability in rates across years



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MORE TO COME WITH REGIONAL RATING

- More information about rating for different regions coming in Late November/Early December.
- Before making a decision to leave TRS-ActiveCare, consider waiting to see what that may look like for your region.



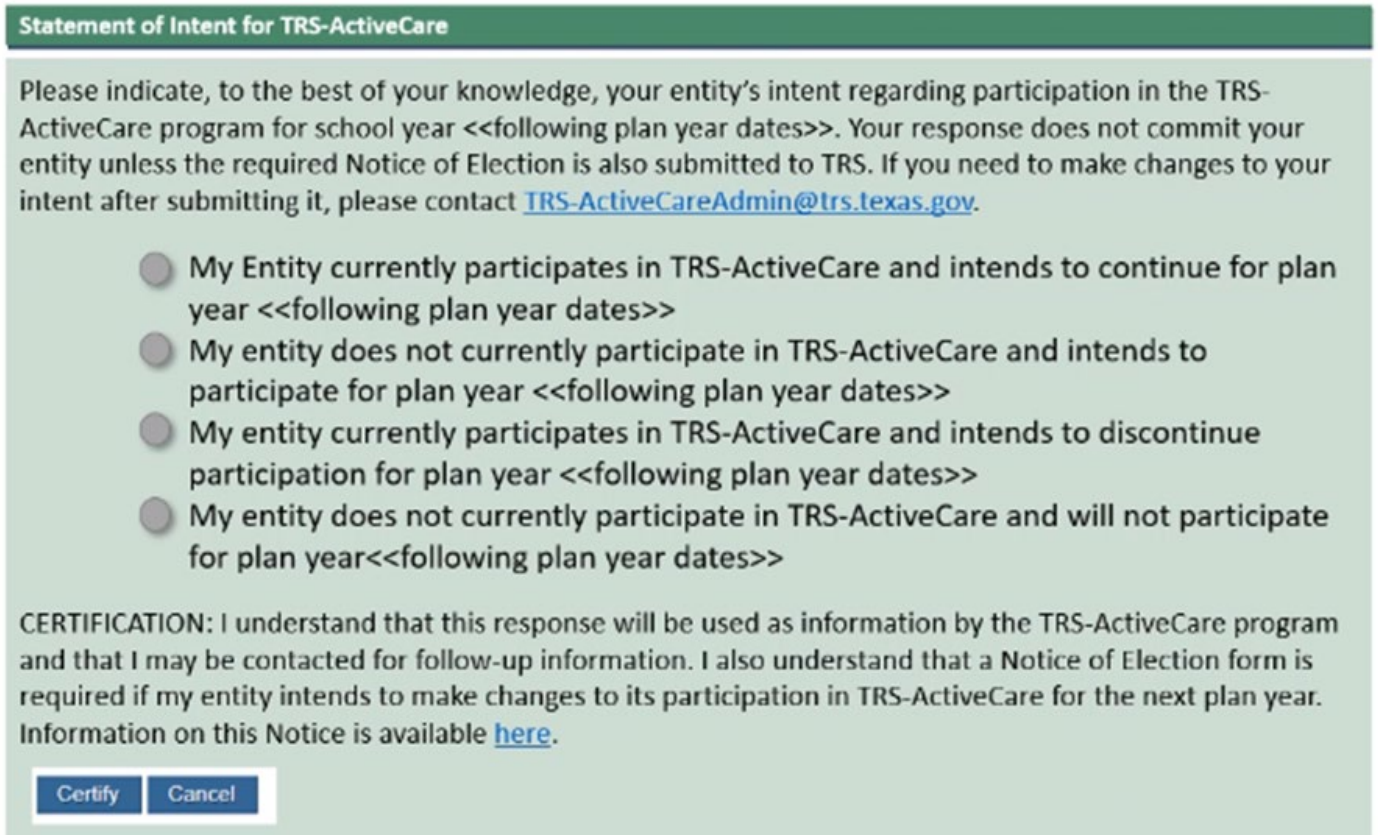
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TRS ACTIVECARE
TEACHER RETIREMENT SYSTEM OF TEXAS

JOINING & LEAVING TRS-ACTIVECARE



STEP ONE: (EVERYONE) INDICATE YOUR INTENTION



Statement of Intent for TRS-ActiveCare

Please indicate, to the best of your knowledge, your entity's intent regarding participation in the TRS-ActiveCare program for school year <<following plan year dates>>. Your response does not commit your entity unless the required Notice of Election is also submitted to TRS. If you need to make changes to your intent after submitting it, please contact TRS-ActiveCareAdmin@trs.texas.gov.

- ○ My Entity currently participates in TRS-ActiveCare and intends to continue for plan year <<following plan year dates>>
- ○ My entity does not currently participate in TRS-ActiveCare and intends to participate for plan year <<following plan year dates>>
- ○ My entity currently participates in TRS-ActiveCare and intends to discontinue participation for plan year <<following plan year dates>>
- ○ My entity does not currently participate in TRS-ActiveCare and will not participate for plan year<<following plan year dates>>

CERTIFICATION: I understand that this response will be used as information by the TRS-ActiveCare program and that I may be contacted for follow-up information. I also understand that a Notice of Election form is required if my entity intends to make changes to its participation in TRS-ActiveCare for the next plan year. Information on this Notice is available here.

Certify | Cancel

- **WHO**: All Reporting Entities Eligible to Participate in TRS-ActiveCare:
  - Answer the question in the Reporting Entity Portal
- **WHEN**: Late September 2021

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If you are not making any change, no further action is needed.

STEP TWO: (ONLY) IF YOUR PARTICIPATION WILL CHANGE

Complete the Appropriate Form no later than December 31:

To Leave: Notice of Election to Discontinue Participation in TRS-Active Care

- Forms can be accessed at need to confirm method of distribution
- Form must be completed by an official with authority to bind the district
- Submit form and required attachments to need to confirm method of collection
- INCOMPLETE FORMS WILL NOT BE ACCEPTED

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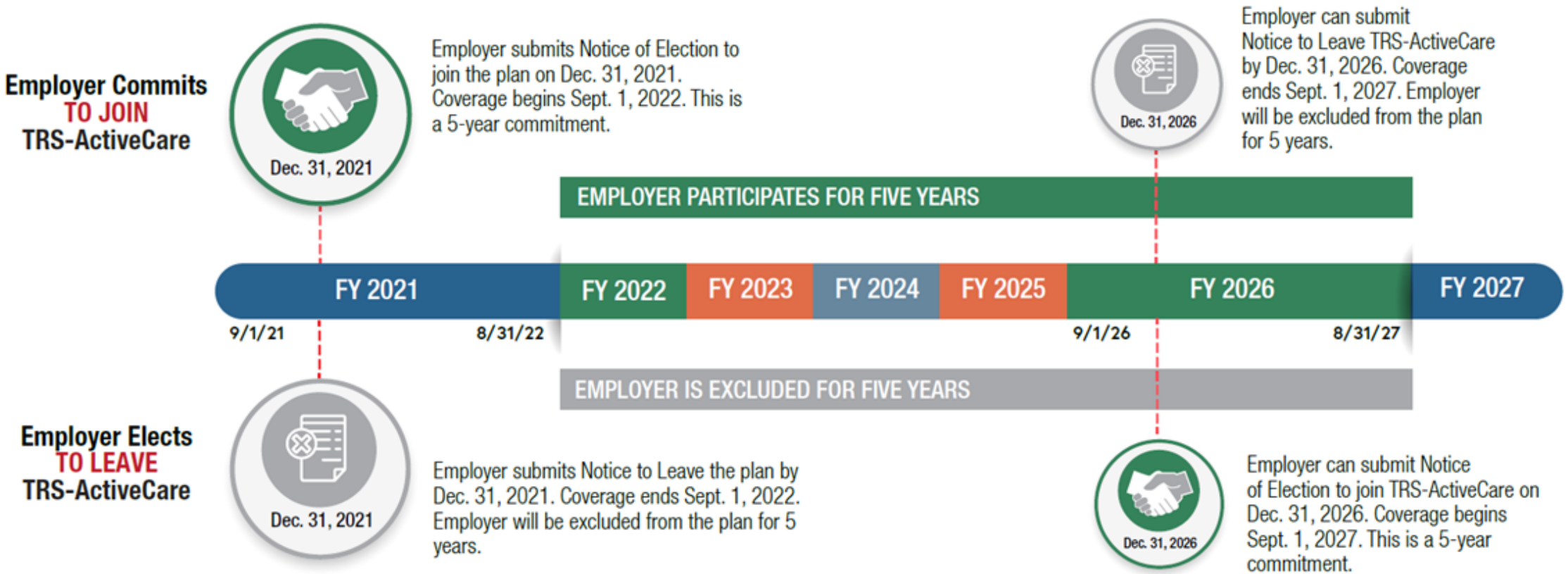
To Join: Notice of Election to Participate in TRS-Active Care

After your form is submitted you will receive:

- An email acknowledgment when your form is received
- A confirmation letter (sent by email) to confirm your election

TIMEFRAMES FOR JOINING OR LEAVING

The five-year timeframes come into play for districts leaving or joining. Example:



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TRS ACTIVECARE
TEACHER RETIREMENT SYSTEM OF TEXAS

HEALTH CARE CLAIMS DATA REQUEST PROCESS



REQUESTING YOUR EMPLOYER'S HEALTH CARE CLAIMS DATA

TRS is committed to ensuring you have the tools to make informed, strategic decisions.

- There's no cost to a data request if the employer has participated in TRS-ActiveCare for the last 36 months
- You can request data twice per state fiscal year (Sept. 1 – Aug. 31)
- TRS will provide data within ten business days after receipt of the **completed** request
- www.trs.texas.gov/Pages/healthcare-district-claims-data.aspx

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REQUESTING YOUR EMPLOYER'S HEALTH CARE CLAIMS DATA – TWO OPTIONS

Summary Health Information

- Most detailed option
- Provides 36 months of medical, pharmacy, and enrollment data
- Includes high-cost claimant info
- Preferred option for shopping for other coverage
- Employers must complete a *Plan Sponsor Certification and Summary Health Information Request Form*

De-Identified Data

- Less detailed option for employers who are unable to complete certification
- Data is shown in general sums, and not tied to individuals 187
- Will have data blinded to prevent disclosure of PHI
- Employers must complete a *De-identified Health Information Request Form*

TRS ACTIVECARE
TEACHER RETIREMENT SYSTEM OF TEXAS

LET'S TALK ABOUT TRS-ACTIVECARE



healthcarecomm@trs.texas.gov

TRS ActiveCare
TEACHER RETIREMENT SYSTEM OF TEXAS

BlueCross BlueShield of Texas

YOUR FUTURE, YOUR WAY



How can your TRS District Ambassador help?

Blue Cross and Blue Shield of Texas (BCBSTX) has devoted employees who are part of your TRS District Ambassadors team. TRS established this team so education employers in Texas have a dedicated contact living in or near the region(s) they serve.

They'll get to know your specific needs and can help answer your questions about TRS-ActiveCare. Ten TRS District Ambassadors are located across the Lone Star State. Why? Because we want every employer from Abilene to Corpus Christi to have the unique support they deserve.

Connect with your District Ambassador today!
Visit **www.bcbstx.com/trsactivecareba/da**
to find your region's TRS District Ambassador.

HEALTHIER TOGETHER

Below are some key examples of how a District Ambassador can support you and your district:

Does your district have plans for strategic health or wellness initiatives?

TRS District Ambassadors offer critical strategic guidance and partner with leadership to achieve district goals and objectives. Soon, your District Ambassadors will also be able to use regional health care reporting when partnering with you to identify and support your district's needs.

Are you looking to make the most of your district's dollar?

Through collaboration with district leaders like you, we help provide quality health care for participants and their families. We help leaders identify opportunities to tailor TRS-ActiveCare programs to reflect what their employees need. We work with TRS's leadership to include districts' feedback into the plans.

Does your district need help answering questions about TRS-ActiveCare benefits and plan options?

TRS District Ambassadors provide in-person, virtual, or pre-recorded employee benefits education during Annual Enrollment to help participants choose plans that best fit their families' needs. We can also host lunch-and-learns and workshops throughout the year.

Do you need help escalating complex claims or access to care concerns on behalf of TRS-ActiveCare participants?

TRS District Ambassadors work with a dedicated BCBSTX Client Service team to efficiently address escalated complex claims and access issues and provide additional assistance as needed.

Is your disctrict getting questions from employees about how to use BCBSTX's resources?

TRS District Ambassadors offer training on benefits, BCBSTX tools and resources, wellness programs, and virtual health choices. Your Ambassadors can also host or attend health fairs for your school district, providing guidance to participants as needed.

Does your community rely on a hospital or provider that is not in BCBSTX's provider networks?

Suppose a prominent provider or hospital in your community doesn't participate in BCBSTX's provider networks. In that case, TRS District Ambassadors can partner with TRS to determine if the doctor or hospital might be able to join if it is determined they meet the high standards BCBSTX's provider networks are committed to providing.

As that determination is underway, we can also offer information and training to your staff about our virtual health options, which are convenient and provide high-quality health care.

Connect with your District Ambassador today!
Visit **www.bcbstx.com/trsactivecareba/da**
to find your region's TRS District Ambassador.

Blue Cross and Blue Shield of Texas, a Division of Health Care Service Corporation, a Mutual Legal Reserve Company, an Independent Licensee of the Blue Cross and Blue Shield Association

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MARATHON ISD

STATE AND FEDERAL GRANTS MANUAL

Rev. 5/2021

MARATHON ISD ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES, HANDBOOKS AND MANUALS

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District, and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures.

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

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

Handbook/Manual: State and Federal Grants Manual

School Year: 2020-2021 **Revision Date:** Final 5/17 to 9/20/2021

Prepared by: _____
Victoria Sanchez, Business Manager

Approved by: _____
Peter H. Price, Superintendent

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General Information

The district has established fiscal procedures that apply to all financial transactions regardless of the funding source. **Procedures that relate directly and/or indirectly to federal and state grant compliance are indicated with a (*).** A separate section in this manual will include specific procedures related to acquiring, expending, and managing grant funds.

In accordance with School Board Policy, BP Local, the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures. The Superintendent shall approve this State and Federal Grants Manual on an annual basis, or as appropriate, if federal, state or local changes in regulations or policy warrant immediate changes. **Administrative regulations [procedures] are subject to Board review but shall not be adopted by the Board. (BP Local)**

All district form/exhibits are denoted with blue highlighted text and all written, detailed procedures are denoted with green highlighted text.

Business Office Mission and Staff

The Mission of the Marathon Independent School District Business Office is to provide support to all District students, staff, parents, and community; and to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (Student Achievement Indicators).

The Business Office's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

The Business Office staff shall perform multiple roles due to its small, rural school status; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Victoria Sanchez, Business Manager:	(432) 386-4431 x 109	vsanchez@marathonisd.net
Jacobina Gonzalez, District Secretary/HR:	(432) 386-4431 x 101	cgonzalez@marathonisd.net
Consuelo Salmon, CNP	(432) 386-4431 x 114	csalmon@marathonisd.net
Juan Saldana, Campus Principal:	(432) 386-4431 x 100	jsaldana@marathonisd.net
Peter H. Price, Superintendent:	(432) 386-4431 x 102	pprice@marathonisd.net

All Business Office staff are expected to comply with the:

- **Code of Ethics and Standard Practices for Texas Educators [Board Policy DH (Exhibit),**
- **School Board Policies, especially CAA Local regarding fraud,**
- **Marathon ISD Employee Handbook,**
- **Marathon ISD Fiscal Manual, sub-manuals and procedures,**
- **Confidentiality Agreement, and**
- **Marathon ISD Technology Responsible Use Guidelines.**

Each staff member shall have an up-to-date job description on file in the Human Resources department. In addition, each staff member should receive and sign a job description and corresponding evaluation

instrument during the annual evaluation process. Changes to job descriptions should be made when substantial changes occur in job duties or responsibilities.

Each staff member partakes in various roles in every area of the Business Office, as a means of providing sound internal controls and segregation of duties. These duties are outlined in each area's procedures manual or guideline.

The Superintendent, Business Manager, and Campus Principal are exempt positions under the FLSA. The District Secretary/HR and Child Nutrition Staff positions are non-exempt positions under the FLSA.

General Ledger Maintenance (*)

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

The Business Manager shall be responsible for monitoring and accuracy of the general ledger on a monthly basis as part of the monthly End-of-Month Process. The general ledger shall be reviewed for accuracy in areas such as, but not limited to the following:

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

Journal Entries (*)

All general ledger entries shall be in balance (debits shall equal credits). A Journal Voucher form shall be used to document all entries. All journal entries shall be numbered for tracking purposes. An automated numbering system [through TxEIS (transitioning to Ascender August 2021] shall be utilized by the district. The Business Manager shall be authorized to create journal entries. The Superintendent shall be authorized to approve journal entries. All of the aforementioned business staff shall be authorized to post journal entries to the general ledger.

Note: As an internal control, no single business office staff member shall create, approve and post journal entries within line items in excess of $25,000. Journal entries with one or more line items in excess of $25,000 shall be approved by the Superintendent, if the Business Manager will create and post the journal entry.

All payroll general journals shall be interfaced by the Business Manager to the finance system prior to the closing the month. Pre-post payroll general journals shall be reconciled to the finance payroll general journals and posted accurately to the general ledger. All payroll general journals must be posted to the finance general ledger no later than five (5) days after the actual pay date.

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

School Board Reports and a detailed Check Payments report for the previous month should be generated by the Business Manager and presented for board review to the Superintendent. The financial reports and check payment list shall not be approved by the School Board.

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

- Cash Receipts General Journal
- General Journal
- Check Payments & Check Register
- Summary General Ledger
- Detail General Ledger (Electronic Format)

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

Data Entry and Validation (*)

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

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

General Ledger Transaction (*)

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

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

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



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

End of Month Process

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

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

The Finance EOM Checklist and Procedures should be utilized to ensure that all critical steps are followed during the EOM Process.

End of Fiscal Year Process

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

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

- **Reconcile all cash and investment accounts –** all cash and investment accounts (1110 and 1120) shall match the corresponding bank or investment general ledger balances as of August 31st, as reflected on the respective monthly statement.
- **Reconcile all revenue accounts with amounts received and/or earned as of August 31st –** All measurable revenue should be posted to the general ledger. For example, all state aid earned as of the most recent Summary of Finance report from TEA shall be posted to the appropriate state revenue accounts.
- **Reconcile all state and federal grant revenue and expenditures –** the revenue and expenditures in every grant program (state and federal) should equal. The excess revenue if any should be reclassified to a payable (218X) to the granting agency, unless the excess revenue is an advance payment (deferred revenue - 2310). If expenditures exceed revenue, the amount due from the granting agency should be posted to the revenue account and accounts receivable accounts (214X).
- **Reconcile the final amended budget –** verify that all budget amendments (at the functional level) have been posted to the general ledger. The sum of the original budget, plus all budget amendments during the fiscal year shall equal the final amended budget.

- **Reconcile and post all accounts receivables –** all funds due from other sources, as of August 31st, shall be posted to the general ledger. The other receivables (2190) shall be measurable and expected to be received within 60 days after the end of the fiscal year in accordance with the district's accounting standards.
- **Reconcile and post all accounts payables –** all payables due to others (vendors especially), as of August 31st, shall be posted to the general ledger. The amounts due for all goods and/or services received as of August 31st are classified as accounts payable and paid during the next fiscal year. The district has established a September 20th cut-off for prior year accounts payables, unless the accounts payable expense exceeds $10,000 and is known prior to the end of the audit field work. [Note: The accounts payable account (2110) in the prior fiscal year and the next fiscal year must be in balance.]
- **Reconcile all accrued wages and benefits as of August 31st –** All accrued wages and benefits (object codes 2161 and 2211) shall be posted to the general ledger, especially for all wages earned in August but scheduled to be paid in the next fiscal year (after September 1st).
- **Reconcile all TRS deductions and payments as of August 31st –** All TRS employee and employer deductions and expenses shall be posted to the general ledger and paid to TRS before the end of the fiscal year. Any funds remaining in object code 2155 shall be reconciled to identify under and/or overpayments to the TRS.
- **Reconcile all mandatory and voluntary deductions as of August 31st –** All mandatory (social security, withholding tax, and garnishments) and voluntary deductions (insurance and other benefits) shall be posted to the general ledger and disbursed as required by law. Any remaining funds in object codes 2151, 2153 and 2159 shall be reconciled at year end.
- **Reconcile all Due To and Due From accounts as of August 31st –** All Due To and Due From accounts shall be in balance throughout the year and at the end of the fiscal year. (object codes 217X and 126X).
- **Reconcile all prepaid expenses as of August 31st –** All prepaid expenses shall be posted to the general ledger to object code 1410. A prepaid expense is typically one that represents a disbursement of funds (payment) for goods or services that will be received or utilized in the next fiscal year. For example, a maintenance agreement that has a term of January 1st through December 31st, would have an expense for 6 months in the current fiscal and a prepaid expense of 6 months at the end of the fiscal year. [Note: The prepaid expenses should be cleared in the next fiscal year by posting the expense to the appropriate expense account code(s).
- **Reconcile the fixed assets ledger with all fixed asset additions, deletions, or changes –** All assets (as defined in the Fixed Asset Procedures) acquired during the fiscal year shall be added to the fixed asset ledger (database and/or Excel spreadsheet). Capital assets shall be recorded in object code 663X. All assets disposed of (sold or lost) shall be removed from the fixed asset ledger. Changes, if any, to the location, value, or category of assets shall be posted to the fixed asset ledger in Fund Code 901.
- **Reconcile the fund balance as of August 31st –** All changes, reductions, additions, and/or designations [restricted, committed, assigned, etc.] of fund balance accounts shall be posted to the general ledger. All budgetary fund balance accounts (object code 3700) shall be posted to the appropriate fund balance account (typically object code 3600). [Note: Changes to the budgeted and committed fund balances should be supported by minutes of Board approval. The Superintendent and Business Manager are authorized by the School Board to assign fund balances.]

Segregation of Duties (*)

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

- **Endorsement of checks –** The same staff member shall not prepare **and** endorse accounts payable or payroll checks.
- **Bank reconciliations –** The same staff member shall not prepare cash disbursements, cash deposits, or other cash transactions **and** reconcile the district's bank accounts without verification and signature from Superintendent on finalized bank reconciliations.
- **Maintain non-cash accounting records –** The same staff member shall not prepare non-cash general ledger transactions **and** post the transactions to the general ledger. Verification/Approval of the transaction must be made by a separate staff member, usually the Superintendent.
- **Purchasing and Receiving functions –** The same staff member shall not serve as the final approver of a purchase order **and** verify receipt of the goods.
- **Contract Management –** The same staff member shall not approve a contract for goods or services **and** have sole approval authority to disburse the payment for the contracted goods or services.
- **General Ledger Maintenance –** The same staff member shall not prepare, approve and post a general ledger transaction, unless a specific exception exists in the district procedures.

Retention of Records (*)

All financial records for the current fiscal year shall be retained for audit purposes in accordance with the district Local Records Retention Schedule at the district's business office. Prior year records shall be filed and archived within the business office's records center. Destruction of records, at the expiration of the records, shall also be in accordance with the district's Local Records Retention Schedule. **Note: The Destruction Schedule [list of all records destroyed] is a permanent document.** Unless a record that has been destroyed is specifically listed on a Destruction Schedule, it is presumed to still exist. **The local retention period or federal retention period, whichever is longer, shall prevail.**

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. **[2 CFR 200.222]**

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

- Grant applications and grant award notifications (Paper and PDF files)
- Grant revenues and expenditures (TxEIS (transitioning to Ascender August 2021) Finance System)
- Grant purchasing records (TxEIS (transitioning to Ascender August 2021) Requisition & Finance systems, paper, PDF and Excel files)
- Grant expenditure draw-downs (reimbursements) – (Paper, PDF, and Excel Files)

In accordance with federal regulations, the district shall maintain the grant-related records in an open and machine readable format. Specifically, the district shall use the following formats to store electronic data. **[2 CFR 200.335]**

- Microsoft products such as Word, Excel, Access, etc.
- Financial Management System, TxEIS (transitioning to Ascender in August 2021) Finance, HR, Assets, Purchasing, etc. modules

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

Data System Security & Access to Records (*)

The business office staff handles and/or processes a substantial amount of confidential information. All staff is strictly prohibited from revealing confidential information to an unauthorized individual. Unless required by Federal, state, and local statute, the district is not required to permit public access to their records. The district shall make all grant-related records available for access to the federal granting agency and/or pass-through entity upon request. **[2 CFR 200.336]**

All business office staff shall sign a Confidentiality Agreement on an annual basis. Among the most critical information is documentation related to employee's Personally-Identifiable Information (PII) such as health, benefits, financial, family members, or other personal information. **[2 CFR 300.337]** Violators will be subject to discipline, employment termination, and/or may be reported to the appropriate legal authorities. Violations of some protected information, such as health or medical information, is also protected by federal laws, such as HIPPA.

Unless notified otherwise by the federal granting agency, the district shall retain all financial and program records related to the grant award in accordance with the federal grant. Upon request from the federal granting agency, the district shall transfer the records to the requesting federal agency. **[2 CFR 300.334]**

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

Each staff member shall take appropriate steps to ensure that their respective computer system is managed in a control environment to prevent unauthorized access. At no time (including lunch breaks) shall a computer system be logged on to a financial data system while unattended by the respective staff member. All computer systems shall be reverted to a screen lock after **30 minutes (or less) of nonuse**.

Assignment of Access and Passwords (*)

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

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

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

Revoking Access (*)

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

Business Staff Training (*)

Every staff member will be scheduled to attend at least one training and/or conference opportunity per year.

An annual training calendar shall be developed that may include, but is not limited to, topics in the following areas:

- Account Coding
- Payroll and Human Resources Compliance Issues
- PEIMS Data Reporting and Quality
- GASB
- Audit requirements
- Legal changes, such as Purchasing
- State and Federal Grants Management
- Data system (software)
- Travel Guidelines
- Other job-related area(s) requested by a staff member
- Other job-related area(s) assigned by the Business Manager as a growth opportunity

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

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

In an effort to support compliance of fiscal policies and procedures, the business office shall conduct annual training for campus and department administrative and support staff, as appropriate. The Business

Manager shall be responsible for developing the training calendar. Critical training areas shall include, but not be limited to:

- Activity Account Management
- Budget Development Process
- Cash Management
- State and Federal Grants Management
- Other area(s) requested by the Superintendent or department/campus administrator

State and Federal Grant Management (*)

The Department of Contracts, Grants and Financial Administration (CGFA) at Texas Education Agency is responsible for overseeing all phases of federal and state contracts and grants awarded to TEA grantees, including independent school districts, or LEAs. The department houses the following divisions:

- Grants Administration Division
    - Provides centralized administration of all formula and discretionary state-appropriated funds and federal grant funds awarded to TEA.
- Federal Fiscal Compliance and Reporting Division
    - Oversees activities of federal grant programs to determine whether organizations are in compliance with fiscal requirements to ensure that grant recipients spend funds in the manner specified by the grant program.
- Federal Fiscal Monitoring Division
    - Monitors the expenditures of federal grant recipients to ensure federal funds are used for authorized purposes in compliance with federal statutes, regulations, and terms and conditions of the federal awards.

Compliance with all federal and state grant requirements is essential to ensure that all granted funds remain with the district. Failure to comply with grant requirements may result in denial of reimbursement requests and/or requests from the granting agency to return a portion or in some cases all grant funds. The Texas Education agency acts as the pass-thru entity for many of the United States Department of Education (USDE) federal grants.

TEA Grant Opportunities are posted on the TEA webpage to provide administrative guidance, timelines, due dates, program-specific guidelines, use of funds, and many more resources.

Federal Regulations for Federal Grant Awards

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

Title 34 of the Code of Federal Regulations (34 CFR), known as the Education Department General Administrative Regulations (EDGAR), pertains to TEA grants. For a complete description of the federal regulations that apply to federal education grant awards, visit USDE's EDGAR website. Refer to the EDGAR Materials and Resources page of the TEA website for details on new federal regulations, including their effective/applicability date, purpose, a list of the OMB circulars they replace, and links to related TEA grantee guidance.

For state-administered federal grants, TEA shall notify the district on the Notice of Grant Award (NOGA) of the applicable administrative regulations.

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

Overview of the Education Department General Administrative Regulations (EDGAR). The EDGAR, as amended on December 26, 2014, includes six (6) subparts and multiple appendices under 2 CFR Part 200 of EDGAR as noted below:

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

Generally, 2 CFR Part 200 applies to all programs under the Elementary & Secondary Education Act (ESEA) and may apply to other US Department of Education grants. Note: Title IVII (Impact Aid) Program is specifically excluded from 2 CFR Part 200. [Reference: 34 Part 299.2]

The EDGAR in its entirety can be accessed at: Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations.

Technical assistance and interim guidance can be accessed at: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards | U.S. Department of Education. Interim guidance should be monitored to ensure that additional requirements or flexibilities issued via an OMB Memorandum, but not codified in the EDGAR are known and complied with.

To ensure consistency with the EDGAR, the district shall utilize the acronyms and definitions included in the EDGAR for general terms related to the management of federal grant funds. The EDGAR Acronyms and Definitions can be found in CFR 200.0 through 200.1, respectively.

Programmatic regulations are for each of the district's federal grant awards are hyperlinked in the List of Grant Awards for easy access to the Fiscal Guidelines, Allowable Costs, and/or other programmatic regulations.

At the District level, managing State and Federal Grants shall be a collaborative process between the Finance (Accounting, Budgeting, Purchasing, Payroll, etc.), Human Resources and Grant Management Departments. Each respective department shall be responsible for their duties and responsibilities as they relate to the management of state and/or federal grants. The duties of each department are listed below in general terms. Additional, specific duties and responsibilities may be listed within an area of compliance within this Manual.

Finance Department

- Assisting the Grant Manager with budgeting grants funds. Preparing and posting the initial budget and all amendments to the general ledger.
- Assisting the Human Resources, Payroll and Grants departments with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related financial reports (monthly, quarterly and/or annual).
- Preparing all financial records for the annual financial audit and single audit, as appropriate.
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Adjusting the general ledger, as appropriate, after the Grant Manager's reconciliation of the time and effort reports, as appropriate if adjustments are necessary.
- Developing and maintaining all salary schedules to ensure consistency between local and non-local pay rates (Includes base salaries, stipends and extra-duty rates of pay)
- Managing the day-to-day cash needs for grant expenditures and drawing-down cash reimbursements, as appropriate
- Managing all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all financial records for the required length of time (5 years) for audit purposes
- Managing all fixed assets and ensuring compliance with the inventory and disposition federal guidelines

Human Resources Department

- Assisting the Grant Manager with the recruitment and hiring of all grant-funded staff
- Ensuring that all grant-funded staff meet the Texas Educator Equity Staff federal guidelines, as appropriate (and, all state certification requirements)
- Ensuring that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis)
- Preparing the Texas Educator Equity Staff Annual Report and conducting the required public notice or hearing, as appropriate
- Maintaining audit-ready HR employee files for financial audit or single audit purposes, as appropriate
- Assisting the Grant Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all personnel records for the required length of time (5 years) for audit purposes

Grant Management or Special Program Department **[the role of Grant Manager will be assigned to the Superintendent, unless otherwise noted)**

- Working cooperatively with the campus staff to ensure that all grant activities are collaboratively planned and appropriate to campus needs.
- Providing supporting documentation for budgeted grants funds. And, submitting all grant amendments to the finance department to facilitate budget amendments.
- Assisting the Human Resources/Payroll department with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related programmatic (evaluation) reports (monthly, quarterly and/or annual).
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Receiving and monitoring the time and effort reports, as appropriate, and submitting adjustments, if any, to the finance department.

- Monitoring the spending thresholds throughout the grant period to ensure that the grant activities are being conducted systematically throughout the grant period
- Reviewing and approving all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all application and programmatic grant records for the required length of time (5 years) for audit purposes
- Providing information to the Human Resources/Payroll department regarding the number and type of grant-funded positions approved in the grant application by the granting authority
- Verifying with the HR department that all grant-funded staff meet the Texas Educator Equity Staff federal guidelines, as appropriate (And, all state certification requirements)
- Verifying with the HR department that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis)
- Verifying with the HR department that the Texas Educator Equity Staff Annual Report and conducting the required public notice or hearing, as appropriate
- Assisting the HR department with determining the position title, Role ID and other salary information for use in completing the grant application

Payroll Department

- Maintaining audit-ready payroll employee files for financial audit or single audit purposes, as appropriate
- Assisting the Grant Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all payroll records for the required length of time (5 years) for audit purposes
- Assisting the Human Resources & Grants departments with determining the payroll distribution code(s) for all grant-funded staff.
- Receive and review Time and Effort documentation to compare to payroll distribution record.

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

Part I – State Grants

State Programs – Allotments

The Texas Education Agency's State Funding Division is responsible for administering the Foundation School Program (FSP) and wealth equalization provisions of the Texas Education Code. In addition to the FSP Basic Allotment, the district receives state program allotments to meet the needs of specific student populations. The special program allotments shall be used to ***supplement*** (beyond the basic program) the academic needs of students enrolled in a special program.

The FSP has two main components, **operations funding** and **facilities funding**. Each component is tied to the tax efforts of school districts. These components provide funding for school district operations and school facilities. This overview briefly describes the main components of the FSP.

1. The operations funding component of the FSP assists school districts in financing their maintenance and operations (M&O) through the following two formulas:

o Tier One of the FSP provides school districts (and open-enrollment charter schools) with a basic level of funding through several allotments, including those for regular basic education, special education (SPED), dyslexia, compensatory education, bilingual education (including dual language programs), career and technology education (CTE), public education grants, early education, college, career, or military readiness, fast growth, small and mid-sized districts, teacher incentives, transportation, and new instructional facilities.

o Tier Two of the FSP is intended to supplement the basic funding provided by Tier One. Tier Two guarantees a specific level of funding per student in weighted average daily attendance, or WADA, (to be discussed later) for each penny of tax effort above a school district's maximum Tier One tax rate (also referred to as the state maximum compressed tax rate, or MCR). The funding provided by this additional tax effort is also referred to as enrichment.

2. The facilities funding component of the FSP provides school districts (excluding open-enrollment charter schools) with assistance for debt service related to funding school facilities through the following two programs:
   o The Instructional Facilities Allotment (IFA) program provides funding to school districts for debt service payments on debt associated with the purchase, construction, renovation, and expansion of instructional facilities. Districts use this funding to make annual debt service payments on qualifying bonds and lease-purchase agreements.

   o The Existing Debt Allotment (EDA) program provides funding to school districts for debt service payments on eligible bonded debt.

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

A percentage of each state allotment must be spent on "direct" expenditures for the given special program. The current (after HB3) percentages and program intent code (PIC) are noted below by program:

- Gifted and Talented Education 100% PIC21*
- Career & Technology Allotment 55% PIC 22
- Special Education Allotment 55% PIC 23/33 PK, 43 Dyslexia
- Bilingual/ESL Education 55% PIC 25/35
- State Compensatory Education (SCE) 55% PIC 24-30 (except 25 & 27), 34 PK
- Early Education Allotment 100% PIC 36
- Dyslexia Allotment 100% PIC 37
- CCMR Outcomes Bonus 100% PIC 38

*PIC 21 was not a state-funded separate allotment as of HB 3 (2019) but was reinstated in FY 2021-2022 (HB 1525). A TAA issued on 8/26/2021 confirmed that the GT Allotment spend percentage requirement will be at 100%. We should continue to classify GT-related expenses in PIC 21.



**PIC 31 was discontinued with HB 3 (2019), but residual funds (if any) should continue to be coded to PIC 31 until 100% of the High School Allotment has been expensed.

Note: The district does use PIC 30 and operates a Title I Schoolwide Program.

Budgeting Special Program Allotments

The per-pupil expenditures of federal, state, and local funds, including actual personal expenditures and actual non-personnel expenditures must be in compliance with federal regulations [ESSA and 34 CFR]. As a best practice, the district shall ensure that the appropriate program intent code (PIC) and campus/department organization codes are used during the budget and expenditure processes. Expenditures coded to PIC 99 (undistributed) and Organization Code 999 will be distributed by TEA using a methodology that may include: student enrollment by campus, staff FTEs, square footage of buildings (for functions such as 34, 35, 51, etc.), or other methodology as may be determined by TEA.

During the budget process, the estimated state allotment shall be calculated by the Business Manager based on prior year special program enrollment and average daily attendance (ADA). The estimated state allotment by special program shall be provided to the Superintendent. The Superintendent has global oversight of all state special programs and is directly responsible for their respective program(s) and communication with appropriate special programs staff. These special program administrators and staff shall be responsible for the programmatic compliance in their respective program(s). Programmatic compliance shall include, but not limited to: identification of student eligible for a special program; program design; instructional delivery; entry/exit procedures; professional development; certification; and program evaluation.

- Special Education
- Career & Technical Education
- Gifted & Talented Education
- State Compensatory Education (SCE)
- Bilingual/ESL Education
- Dyslexia
- Early Education
- CCMR Outcomes Bonus

The Business Manager shall be responsible for the financial compliance in each of these special programs. Financial compliance shall include, but not limited to: budget development & monitoring; approval of expenditure; financial reporting to TEA; financial audit; calculating per-pupil expenditures by program; budget allocations for compensatory, intensive, and accelerated instruction; student-teacher ratios; and purchasing with state allotment funds.

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

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

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

Program Intent Codes (PICs) - FASRG

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

Basic Services – PIC 1X

- PIC 11 Basic Educational Services

Enhanced Services – PIC 2X – 3X

- PIC 21 Gifted & Talented
- PIC 22 Career & Technical Education
- PIC 23 Special Education
- PIC 24 Accelerated Instruction (State Compensatory Education)**
- PIC 25 Bilingual and ESL Education
- PIC 26 Non-Disciplinary Alternative Education Program
- PIC 29 Disciplinary Alternative Education Program – SCE Supplemental
- PIC 30 Title I, Part A Schoolwide Activities related to SCE (Campuses with 40% or more educationally disadvantaged students)
- PIC 31 High School Allotment (No longer applicable in 2019-2020)
- PIC 32 Prekindergarten – Basic Services
- PIC 33 Prekindergarten – Special Education*
- PIC 34 Prekindergarten – Compensatory Education**
- PIC 35 Prekindergarten – Bilingual Education
- PIC 36 Early Education Allotment (New in 2019-2020)
- PIC 37 Dyslexia (New in 2019-2020)
- PIC 38 College, Career and Military Readiness (CCMR) –(New in 2019-2020)

*PIC codes used in Special Education mandated spending requirement
**PIC codes used in State Compensatory Education mandated spending requirement
***PIC codes used in Bilingual/ESL mandated spending requirement

If the “intent” of a particular course or program is one of the Enhanced Services, the appropriate PIC shall be used for the expenditures even if an incidental student(s) benefit from the program. For example, the salary of a Special Education Instructional Aide should be paid 100% from PIC 23, if the intent of his/her position is to support Special Education students even though 1 or 2 non-special education students also benefit from a small group instructional setting.

Student Special Program Enrollment Reporting (PEIMS)

The special program enrollment shall be reported to TEA through the PEIMS data submissions. Campus principals shall be responsible for developing procedures to identify the entry and exit of students into the state mandated special programs. The procedures shall comply with the Texas Education Code, Chapter 29 for each respective special program. The entry and withdrawal of students in special programs shall be in accordance with the district's Attendance Accounting Procedures Handbook, TEA's *Student Attendance Accounting Handbook (SAAH)* and the *Texas Student Data Standards (TSDS).* Upon enrollment and throughout the school year, the Student Information System, TxEIS (transitioning to Ascender in August 2021) shall be used to record student enrollment in each special program. The student enrollment record shall include the entry and exit date(s) for all special programs that generate state funding.

The PEIMS Annual Timelines shall be used to ensure that prior to the submission of the Fall, Summer and Extended Year PEIMS Student Data that all students are properly coded in their respective special programs. The campus principals shall review the appropriate TSDS reports prior to all PEIMS Submissions to ensure that the student special program enrollment is accurate and reasonable compared to the historical data. The reports listed on the table below include some, but not all, of the reports that each principal shall review and sign-off on before the submission of PEIMS data to TEA.

[Note. Table has been updated with new reports – replace table.]

Submission	Report #	Report Name
Fall	PDM1-120-002	LEP/BL/ESL and Parental Denial Students
	PDM1-120-003	Student Program Roster
	PDM1-120-005	Student Data Review
	PDM1-120-008	Student Success Initiative Student Roster
	PDM1-120-009	Disaggregation of PEIMS Student Data
	PDM1-120-013	PK Student Roster
	PDM1-120-020	Student Census Block Group Roster
Summer	PDM3-130-001	Superintendent's Report of Student Attendance
	PDM3-120-004	Disaggregation of PEIMS Summer Attendance Data
	PDM3-120-013	Special Programs Attendance Data
	PDM3-120-015	Previous Year Average Daily Attendance Data
	PDM3-120-017	PK Student Roster
	PDM3-120-018	Student Dyslexia or Related Services Roster
Extended Yr	PDM4-120-001	Extended School Year (ESY) Services Roster
	PDM4-120-004	Bilingual/ESL Summer School Roster

Staff Full-time Equivalents (FTEs) and Payroll Account Coding

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

- What the employee will do? Determines the function code
- What is the FLSA status of employee? Determines the object code [Exempt staff – 6119 and Non-exempt staff – 6129]
- Where the employee will work? Determines the organization code (may be split)

- Who will benefit? Determines the population served or PIC (may be split)

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

To ensure accuracy of Staff FTEs by special program the district will:

By September 15th, each school year, the Campus Principal, shall prepare a Staff Schedule report that is based on the campus Master Schedule. The report shall reflect the names of all staff, the position, and the assignment(s) by PIC code. For example, a teacher that teacher 4 special education classes and 4 career and technical education courses, should have .5 FTEs in PIC 23 and .5 FTEs in PIC 22. [Note. The master schedule shall reflect the teaching assignment for all teachers and every course section shall reflect the "intent", or population served code. The population served codes (**PEIMS Population Served Code Table 030 in Exhibit Section**) and program intent codes are correlated below:

- Population Served Code 04 PIC 21 Gifted & Talented
- Population Served Code 05 PIC 22 Career & Technical Education
- Population Served Code 06 PIC 23 Special Education
- Population Served Code 03 PIC 24 Accelerated Education (State Compensatory Education)
- Population Served Code 02 PIC 25 Bilingual Education
- Population Served Code 07 PIC 25 ESL Education
- Population Served Code 03 PIC 26 Non-Disciplinary Alternative Education Program
- Population Served Code 03 PIC 28 Disciplinary Alternative Education Program – Basic
- Population Served Code 03 PIC 29 Disciplinary Alternative Education Program – SCE
- Population Served Code 03 PIC 30 Title I, Part A Schoolwide Activities related to SCE
- Population Service Code 06 PIC 33 Prekindergarten – Special Education
- Population Service Code 03 PIC 34 Prekindergarten – Compensatory Education
- Population Service Code 02 PIC 35 Prekindergarten – Bilingual Education
- Population Service Code 06 PIC 43 Dyslexia – Special Education

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

The Superintendent shall also submit a Staff FTE report for non-campus administrative staff **by September 15th** at the beginning of each fiscal year. The PIC codes for the non-campus staff shall reflect what they do, where they are assigned to work, and the special program(s) that they support.

The Staff FTEs reports shall be submitted to the Business Manager no later than the deadline of September 15th at the beginning of each fiscal year. The Business Manager all verify the Staff FTEs and ensure that funds are budgeted in the appropriate payroll account codes. Budget changes and/or amendments, if any, shall be prepared by the Business Manager. [Note. The minimum spend percentages shall be verified again to ensure that the budgeted amount by PIC still meets or exceeds the minimum spend percentage by special program.]

After approval of the Staff FTEs reports, a copy of the report shall be provided to the payroll department for the purpose of updating the payroll distribution record(s) of each district employee.

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

The staff FTEs by special program shall be reported to TEA through the PEIMS data submissions. Campus principals shall be responsible for developing procedures to ensure that all staff, especially instructional staff, has the correct populated served code in the campus master schedule. The procedures shall comply with the district's Attendance Accounting Procedures Handbook, TEA's *Student Attendance Accounting Handbook (SAAH)* and the *Texas Student Data Standards (TSDS).*

The Student Information System (Name of Student Information System) shall be used to create the district/campus master schedule, instructor records, and course/section records. Specifically, every course record shall reflect the correct Service ID (as noted on TEDS Code Table C022 Service-ID); and every section course record shall reflect the correct Population Served Code (as noted on TEDS Code Table C030 Population-Served-Code).

The PEIMS Annual Timelines shall be used to ensure that prior to the submission of the Fall and Summer PEIMS Staff Data that all staff are properly coded in their respective special programs. The campus principals shall review the appropriate TSDS reports prior to all PEIMS Submissions to ensure that the staff data by special program enrollment is accurate and reasonable compared to the historical data. The reports listed on the table below include some, but not all, of the reports that each principal shall review and sign-off on before the submission of PEIMS data to TEA.

[Note. Table has been updated with new reports – replace table.]

Submission	Report #	Report Name
Fall	PDM1-110-004	Staff FTE Summary
	PDM1-110-005	Student and Staff Counts by Service ID
	PDM1-110-006	Staff FTE by ROLE ID
	PDM1-110-007	Payroll Information by Program Intent Code 21 thru 43
	PDM1-111-001	Individual Staff Profiles (PIC Code and Pop Served should match)

State Allotment Program Expenditures Compliance

Throughout the fiscal year and at the end of the fiscal year, the Business Manager shall calculate the periodic and final spend percentages for each special program. The allocated expenditures by program intent code (PIC) shall be used to determine compliance. In the event that direct expenditures fall below the mandated percentages, the Business Manager shall ensure that the deficit amount is budgeted in the following fiscal year. The deficit amounts, if any, shall be provided by the Business Manager to the Campus Principal no later than October 1st for planning and budgeting purposes. The Campus Principal shall submit the proposed budget to the Business Manager no later than November 1st of the following fiscal year.

The TEA Special Allotments Monitoring Program (SAMP) methodology and expenditure rate calculation worksheet shall be used by the finance department, specifically the Business Manager to ensure compliance with required spend percentages. The SAMP shall include the supplemental state allotment programs: 1.) Special Education, 2.) Compensatory Education, 3.) Bilingual Education, 4.) Career and

Technology Education, 5) Dyslexia, 6) Early Education, and 7) CCMR. The Gifted and Talented expenditures (PIC 21) will also be monitored by the TEA.

Upon receipt of a TEA Preliminary SAMP report, the Business Manager shall review the report and submit any additional information to TEA within 10 days of the report. If the results of a TEA Special Allotments Monitoring Program report indicate that the district did not over a period of three (3) fiscal years, utilize the state allotment program funds in accordance with TEC, TAC or TEA guidelines, the Business Manager and Superintendent shall develop a Corrective Action Plan. If the Corrective Action Plan indicates that the district must return state allotment program funds to TEA, the funds shall be submitted to TEA within the allotted time period. If the Corrective Action Plan indicates that the district shall correct operational procedures related to the budgeting and expensing of state allotment program funds, the Business Manager shall draft and implement the operational procedures.

State Allotment Program Legal Requirements (TEC excerpts)
State laws, specifically Chapter 29 and Chapter 48 include requirements related to program eligibility and allowable funds. Excerpts from each state allotment program fund requirements are noted in the following sections.

Beginning with fiscal year-end (FYE) 2021, LEA auditors are strongly encouraged to answer the new set of compliance questions that are aligned with the requirements to the Texas Education Code, §48.104, Compensatory Education Allotment, and §48.105, Bilingual Education Allotment, as amended by House Bill 3 of the 86th Texas Legislature, 2019. The compliance questions can be found in the Financial Accountability System Resource Guide, Module 4: Auditing, section 4.6.5 Compliance with Laws and Regulations. Starting in FYE 2022, both the new J-4 schedule and the compliance questions will be required. They will be used to determine if the program funds were not used in compliance with the statutes. This determination may involve the LEA's average use of funds for the three preceding school years. Schedule J-4 contains two sections of four questions.

The questions are related to Compensatory Education Program and Bilingual Education Program expenditures.



Data Codes	Section A: Compensatory Education Programs	Column 1 Responses
AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes / No
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes / No
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	$_____
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	$_____
Data Codes	**Section B: Bilingual Education Programs**	**Column 1 Responses**
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes / No
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes / No
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$_____
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	$_____

Gifted and Talented/PIC 21

The Gifted and Talented program must adhere to state law, Texas Education Code (TEC) 29.121. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, program services, and use of funds.

TEC Sec. 29.121 defines a "gifted and talented student" as a child or youth who performs at or shows the potential for performing at a remarkably high level of accomplishment when compared to others of the same age, experience, or environment and who:

(1) exhibits high performance capability in an intellectual, creative, or artistic area;
(2) possesses an unusual capacity for leadership; or
(3) excels in a specific academic field.

Using criteria established in TAC 89.1-89.5, the school district shall identify and serve gifted and talented students in the district or through a shared services arrangement (SSA). In accordance with **School Board Policy EHBB Legal and Local,** the district has established the following process to identify and serve gifted and talented students.

Screening:

- NNAT2 (Naglieri Nonverbal Ability Test 2

Assessment:

- Parent Home Survey
- Teacher Survey

Final selection and Notification:

- The selection committee shall consist of at least two local district educators with GT training.
- GT Coordinator/Teacher
- Superintendent of Schools

Learning Opportunities/Program Services:

- All teachers have state mandated 30-hour training with a 6-hour yearly update. Services are inclusive in daily classrooms. Teachers compact and add depth and complexity as needed.

Program changes:

- Per Marathon GT District guidelines, students can be furloughed, reassessed and exited from services with a Committee decision. Transfer students are automatically added to GT services with school transfer paperwork. Parents can appeal district decisions as well as ask for a furlough or exit form.

Program Evaluation:

- Is based on Marathon GT District guidelines and the GT committee.

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

The Gifted and Talented allotment was funded as part of the 87th Legislature at a weight of .07 and limited to 5% of ADA. Marathon ISD will continue to report expenditures to the Gifted and Talented PIC code (21) through PEIMS reporting.

Each school district must annually certify to the commissioner that the district has established a program for gifted and talented students as required by Chapter 29 and that the program is consistent with the state plan developed under Section 29.123. Failure to comply with this requirement may result in the commissioner reducing the district's total state funding in accordance with TEC 29.124.

The Campus Principal or Superintendent with oversight responsibility to certify the Gifted & Talented special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Career and Technical Education (CATE)/PIC 22

The Career and Technical Education program must adhere to state law, Texas Education Code (TEC) 29.181 – 29.194 and TEC 48.106. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

The district is eligible to receive weighted* funding for eligible full-time equivalent (FTE) students in approved Career and Technology Education (CTE) programs. In addition to this weighted funding, the district is also eligible to receive $50 for each FTE student enrolled in two or more advanced CTE courses for three or more credits. Additionally, students enrolled in a designated P-TECH or a 9-12 New Tech campus (identified by having an active agreement with the New Tech Network) are eligible for $50 per student. These two funding elements determine the district's total CTE allotment. The CTE allotment applies to students in grades 7-12 who take an approved career and technical education (CTE) course designated with an "H" in the CTE course column of the Texas Education Data Standards, Section 4, Service-ID (CO22) code table.

The Campus Principal shall utilize the TEA Estimating a District's FSP CTE Allotment, the CTE Courses for Academic Credit, and the CTE Advanced Course List to estimate the CTE Allotment as part of the annual budget development process.

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

The Campus Principal with oversight responsibility to certify the CTE special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Special Education/PIC 23

The Special Education program must adhere to state law, Texas Education Code (TEC) 29.003 and TEC 48.102. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

Per TEC 48.102, for each student in average daily attendance in a special education program under Subchapter A, Chapter 29, in a mainstream instructional arrangement, the district is entitled to an annual allotment equal to the basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section 48.101 to which the district is entitled, multiplied by 1.15. For each full-time



equivalent student in average daily attendance in a special education program under Subchapter A, Chapter 29, in an instructional arrangement other than a mainstream instructional arrangement, the district is entitled to an annual allotment equal to the basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section 48.101 to which the district is entitled, multiplied by a weight determined according to instructional arrangement as follows:

- Homebound 5.0
- Hospital class 3.0
- Speech therapy 5.0
- Resource room 3.0
- Self-contained, mild and moderate, regular campus 3.0
- Self-contained, severe, regular campus 3.0
- Off home campus 2.7
- Nonpublic day school 1.7
- Vocational adjustment class 2.3

Additional weights for students served in residential treatment facilities, extended year program, and students with dyslexia or a related disorder are addressed in TEC 49.102.

The district is required under IDEA B regulations (34 CFR 300.201 and 301.149) to develop and implement policies, procedures and practices related to the provision of special education services to eligible students. The district's written policies and procedures are hyperlinked below:

- Special Education Policies (list policies and add hyperlinks)
- Special Education Program Procedures and Practices (add hyperlinks to procedures and practices)

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

The Special Program Administrator with oversight responsibility to certify the Special Education program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Compensatory Education (SCE)/PIC 24 or 30

The Compensatory Education program must adhere to state law, Texas Education Code (TEC) 29.081 and TEC 48.104. Chapter 29 addresses the programmatic guidelines related to eligibility, "at risk" identification, and program services. Chapter 48 addresses the funding formula and allowable costs. The SCE program is funded based on fall PEIMS snapshot count of enrolled students who are reported as economically disadvantaged and the census-based weight associated each identified student's home

address. The weights assigned to the five tiers of the index established under Subsection (c) are, from least to most severe economic disadvantage, 0.225, 0.2375, 0.25, 0.2625, and 0.275. If insufficient data is available for any school year to evaluate the level of economic disadvantage in a census block group, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.225 for each student who is educationally disadvantaged and resides in that census block group.

The Superintendent or Designee shall be responsible for ensuring that all students are identified and reported in their census block group. The census block data shall be submitted with the TSDS/PEIMS Data.

The district shall use the SCE allotment for *supplemental* programs and services as authorized in TEC 48.104 such as:

- funding supplemental programs and services designed to eliminate any disparity in performance on assessment instruments administered under Subchapter B, Chapter 39, or disparity in the rates of high school completion between:
    - students who are educationally disadvantaged and students who are not educationally disadvantaged; and
    - students at risk of dropping out of school, as defined by Section 29.081, and all other students; or
- (2) support a program eligible under Title I of the Elementary and Secondary Education Act of 1965
- Student that does not have a disability and resides in a residential facility
- Student who is in a remedial and support program because the student is pregnant

All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The campus administrator (Principal) and the Child Nutrition Administrator shall be responsible for the collection, maintenance and verification of student home address and free/reduced lunch eligibility respectively.

In addition, the Components of the SCE Planning cycle should be documented by the Campus Principal. The components should include:

1. Identification of the students based on statutes, rules, and other reliable data sources

2. Comprehensive assessment of each student's needs so that the appropriate compensatory, intensive, and or accelerated instruction services, and or dropout prevention services are provided

3. Design appropriate SCE services for students that enable them to be performing at grade level at the conclusion of the next regular school year and provide services to prevent at-risk students from dropping out of school

4. Adoption of a budget to support SCE programs

5. Delivery of services to students

6. Evaluation and documenting (Assessing) the effectiveness of accelerated instruction programs and any disparity in performance on assessment instruments administered under TEC, Chapter 39, Subchapter B, or the disparity of high school completion between students at-risk of dropping out of school and all other students in the school district.

7. Holding a public hearing to discuss the results of the SCE program evaluation 8. Improve program based upon evaluation results and stakeholder input

Identification of Students

The Superintendent or Designee shall use the student performance data from state assessments to design and implement appropriate compensatory, intensive or accelerated instructional services for students that enable them to perform at grade level at the conclusion of the next regular school term.

In addition, the secondary teachers shall provide accelerated instruction to a student enrolled in the district who has taken an end-of-course assessment and has not performed satisfactorily on the assessment instrument or who is at risk of dropping out of school. The campus shall offer before the next scheduled administration of the assessment instrument, without cost to the student, accelerated instruction to each student in any subject in which the student failed to perform satisfactorily on an end-of-course assessment instrument required for graduation. The Business Manager shall budget separately for costs related to the end-of-course accelerated instruction.

Specifically, each school district shall identify students eligible for the Compensatory Education program and serve the students in an appropriate manner to obtain state funds. There are fourteen (14) at risk indicators in state law. Districts may also use compensatory education funds to support students who are identified as economically disadvantaged, even if they are not identified as at risk. The Campus Principal, or designee, at each campus shall be responsible for identification of all at risk students. The at-risk student enrollment shall be reported to TEA through the PEIMS Fall Submission.

At-Risk Criteria – State Law (TEC 29.081)

For the purposes of TEC 29.081, a student at risk of dropping out of school includes a student who is under 26 years of age and who:

(1) was not advanced from one grade level to the next for one or more school years;

(2) if the student is in grade 7, 8, 9, 10, 11, or 12, did not maintain an average equivalent to 70 on a scale of 100 in two or more subjects in the foundation curriculum during a semester in the preceding or current school year or is not maintaining such an average in two or more subjects in the foundation curriculum in the current semester;

(3) did not perform satisfactorily on an assessment instrument administered to the student under Subchapter B, Chapter 39, and who has not in the previous or current school year subsequently performed on that instrument or another appropriate instrument at a level equal to at least 110 percent of the level of satisfactory performance on that instrument;

(4) if the student is in prekindergarten, kindergarten, or grade 1, 2, or 3, did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year;

(5) is pregnant or is a parent;

(6) has been placed in an alternative education program in accordance with Section 37.006 during the preceding or current school year;

(7) has been expelled in accordance with Section 37.007 during the preceding or current school year;

(8) is currently on parole, probation, deferred prosecution, or other conditional release;

(9) was previously reported through the Public Education Information Management System (PEIMS) to have dropped out of school;

(10) is a student of limited English proficiency, as defined by Section 29.052;

(11) is in the custody or care of the Department of Family and Protective Services or has, during the current school year, been referred to the department by a school official, officer of the juvenile court, or law enforcement official;

(12) is homeless, as defined by 42 U.S.C. Section 11302, and its subsequent amendments;

(13) resided in the preceding school year or resides in the current school year in a residential placement facility in the district, including a detention facility, substance abuse treatment facility, emergency shelter, psychiatric hospital, halfway house, cottage home operation, specialized child-care home, or general residential operation; or

(14) has been incarcerated or has a parent or guardian who has been incarcerated, within the lifetime of the student, in a penal institution as defined by Section 1.07, Penal Code.

The methodology for calculating the 110% satisfactory performance on all assessments shall be as noted below:

- List generated from: Eduphoria

The Superintendent or Designee shall be responsible for identifying students that meet one or more of the at-risk indicators listed above. The student's at-risk status shall be indicated on the Student Information System (such as TxEIS/Ascender). Documentation must be maintained on file to support the identification and noted on the Student Information System.

Local At-Risk Criteria – School Board Approved

The district may use SCE funding to serve students who are identified as at risk using local eligibility criteria. The district's School Board has not adopted local eligibility criteria for at-risk.

Student Entry and Exit into SCE Program

The effective date Superintendent or Designee. All changes in student eligibility to be served in the SCE Program shall be entered in the Student Information System.

The entry procedures shall include:

- Identify students who qualify for the SCE services
- Identify teachers who will provide SCE services
- Conduct student needs assessment and create goals
- Identify budget ramifications for SCE services



- Implement SCE services that address the needs of the students

The exit procedures shall include:

- Monitor progress of students in SCE Program
- If goals have been met, remove students form program

District & Campus Improvement Plans

The SCE program compliance is unlike the other special programs in that it requires specific procedures and documentation as outlined in the Financial Accounting System Resource Guide (FASRG) Module 6. **The District Improvement Plan (DIP) and Campus Improvement Plans (CIP) are the primary source of documentation for the expenditure of SCE funds**. The DIP and CIPs shall include the SCE goals, strategies, activities and resources (Staff FTEs and budgeted funds).

All school districts and open-enrollment charter schools, whose SCE allotment is **$750,000** or more for the previous fiscal year, are required to submit district and campus improvement plans (DIP and CIPs) and an annual local SCE program evaluation to the TEA to evaluate SCE program compliance. For LEAs whose SCE allotment is less than **$750,000**, the TEA will request selected plans as needed to determine program compliance.

The district is not required to submit the DIP and CIPs in accordance with the TEA's Electronic Submission guidelines.

The District's preparation and submission dates shall be as noted below to ensure compliance with this critical requirement.

SCE Program Services

Consistent with the Goals and Strategies identified in the DIP and CIPs, the Superintendent or Designee shall ensure that each eligible student receives services based on their needs. The Superintendent or Designee shall encourage parental participation in the planning of educational services for their child and shall be informed on available services such as extended year program, tutoring and/or summer school. The SCE program services shall also be in accordance with School Board Policy EHBC Legal and Local.

SCE Program Evaluation

The district is required to annually evaluate and document the effectiveness of their designated SCE program in:

1. reducing any disparity in the performance on assessment instruments administered under TEC, Chapter 39, Subchapter B;

2. reducing any disparity in the rates of high school completion between students at risk of dropping out of school and all other district students;

3. reducing any disparity in the rates of high school completion between educationally disadvantaged students and all other district students; and

4. annually hold a public hearing to discuss the results of the LEAs evaluation of the accelerated instruction programs and services; and

5. include the results of this evaluation in the school district's DIP and CIP or the charter school instructional plan.

After the evaluation is completed, but not later than May 2022, the superintendent or designee shall schedule, advertise and conduct an annual public hearing to discuss the evaluation results and the effectiveness of the SCE Program.

Supplement and Supplant Compliance
Financial guidelines related to supplement, not supplant, targeted-assistance versus school-wide campus expenditures, staffing formulas, job descriptions, time and effort, student case counts, local identification criteria and allowable costs are described in Module 6 State Compensatory Education shall be used to determine the district's compliance with supplement and supplant provisions.

The Business Manager shall calculate the cost of the regular education program in relation to budget allocations for compensatory, intensive and/or accelerated instruction and student:teacher ratios at least two times per fiscal year (recommended at budget preparation/adoption and end-of-fiscal year). The documentation of the calculation shall be maintained for audit purposes.

All SCE Expenditures will be documented and supported in accordance with the FASRG, Module 6.

Bilingual and ESL/PIC 25

The Bilingual and ESL program must adhere to state law, Texas Education Code (TEC) 29.053 and TEC 48.105. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

The Bilingual Education Allotment Weights are illustrated below:

Bilingual Education Allotment Weights ***Identified English learners whose parents have denied program services do not generate any funding***	
0.1	**English Learners** in average daily attendance in a standard or alternative bilingual education or an ESL program.
0.15	**English Learners** in average daily attendance in a dual language immersion one-way or two-way program model.
0.05	**English proficient and Reclassified English Learners** in average daily attendance in a dual language immersion two-way program model.

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

The district does not offer a Bilingual or English as a Second Language (ESL) program. The decision is based on student data and need.

Establishment of LPAC Committee

- Selection of Bilingual or ESL Educator
- Campus Administrator
- Parent Representative
- ARD Committee Representative (optional)
- LPAC Confidentiality Statements

Identification of students

- Collection and Review of Home Language Surveys
- Cumulative Folder Documentation Checklist

LPAC Process

- Initial Review
- LPAC Meeting Minutes
- LPAC Monitoring of Reclassified Student
- LPAC Annual Review

Placement

- Parent notification of Initial Identification and Approval of Placement
- Parent approval or denial of services
- Parent notification of Reclassification and Approval of Program Exit
- Parent notification of student progress

Program Description
The district currently offers the following type(s) of Bilingual/ESL programs: [Select appropriate type(s)]

- Bilingual – standard or alternative education
- ESL – standard or alternative education
- Dual Language immersion one-way or two-way program
- Dual Language immersion two-way program

Program Entry and Exit Procedures:
The program entry and exit procedures will be developed if the a Bilingual/ESL program is established.

If a Bilingual/ESL program is established, the Business Manager shall ensure that the appropriate program intent codes (PIC) are used to record Bilingual/ESL Program expenditures. The PIC 25 Costs are noted below:



PIC 25 Costs to Include		
Provision of a Bilingual program	Instruction in primary language	Program and student evaluation
Provision of ESL instruction	Supplemental staff expenses	Salary supplements for teachers
Services intended to make students proficient in English	Staff development	Increase cognitive academic language proficiencies
Bilingual services to immigrant students	Instructional materials and equipment	Supplies required for quality instruction and smaller class size

PIC 25 Costs to Exclude (with correct PIC)		
Foreign language courses (PIC 11)	All Disciplinary Alternative Education Program (DAEP) (PIC 28)	Salary of bilingual/ESL instructors (PIC 11)

Texas public school districts direct cost expenditure requirement on Bilingual Education Allotment = 55% (Minimum)
TEA monitors compliance on BEA funds by looking at the percent the school district spends on direct costs (Sum of PIC 25 + PIC 35)

The Campus Principal with oversight responsibility to certify the Bilingual and ESL special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

New Allotments created by HB3, 86th Legislative Session

House Bill 3 created three new allotments that will require financial reporting: the dyslexia allotment, the college, career and military readiness (CCMR) outcomes bonus, and the early education allotment. The FASRG has been updated in April 2021 with final rules related to the use of these allotments, but the allotments and statutory language around their use are described below.

Early Education Allotment/PIC 36

The use of the early education allotment must be in accordance with TEC 48.108 and can only be used to fund programs and services designed to improve student performance in reading and math in grades prekindergarten through three, including programs and services designed to assist the district in achieving the goals from the district's early childhood literacy and mathematics proficiency plans adopted under TEC 11.185.

For each student in average daily attendance in kindergarten through third grade, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 if the student is:

(1) educationally disadvantaged; or
(2) a student of limited English proficiency, as defined by Section 29.052, and is in a bilingual education or special language program under Subchapter B, Chapter 29.

The Campus Principal shall have oversight responsibility to certify the Early Education Allotment program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

The Business Manager and Campus Principal shall collaborate to establish the Early Education Allotment budget. At least 100 percent

Dyslexia Allotment/PIC 37 or 43

The use of the dyslexia allotment must be in accordance with TEC 48.103 and can be used only for a student who is receiving services in accordance with an IEP under Section 29.005 or a plan developed under Section 504, is receiving instruction that meets dyslexia criteria established by the State Board of Education and is provided by a person with specific training in providing that instruction, or that is

permitted to use modifications in the classroom or accommodations in the administration of assessment instruments on the basis of having dyslexia or a related disorder.

For each student that a school district serves who has been identified as having dyslexia or a related disorder, the district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 or a greater amount provided by appropriation. School districts are prohibited from using more than 20 percent of the dyslexia allotment to contract with a private provider to provide supplemental academic services recommended in the student's IEP or 504 plan.

Students may not be excused from school to receive these supplemental services. At least 100 percent of the dyslexia allotment must be used in accordance with TEC 48.103.

College, Career, and Military Readiness/PIC 38

For each annual graduate in a cohort described by Subsection (b) who demonstrates college, career, or military readiness as described by Subsection (f) in excess of the minimum number of students determined for the applicable district cohort under Subsection (c), a school district is entitled to an annual outcomes bonus of:

(1) if the annual graduate is educationally disadvantaged, $5,000;

(2) if the annual graduate is not educationally disadvantaged, $3,000; and

(3) if the annual graduate is enrolled in a special education program under Subchapter A, Chapter 29, $2,000, regardless of whether the annual graduate is educationally disadvantaged.

(e) A school district is entitled to an outcomes bonus under each subdivision of Subsection (d) for which an annual graduate qualifies.

The Secondary Campus Principal and Counselor(s) shall have oversight responsibility to certify the CCMR program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators (Exhibit Section].

The Chief Financial Officer and the Elementary Campus Principal shall collaborate to establish the Early Education Allotment budget. At least 55 percent of the college, career and military readiness outcomes bonus must be used in accordance with TEC 48.110 in grades 8 through 12 to improve college, career and military readiness outcomes.

Prekindergarten – Basic Services/PIC 32

Pre-K basic services are defined as the instruction provided for students ages below five who do not need special services, such as special education, bilingual/ESL, or accelerated instruction.

This program is designed to help pre-K students develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social and school readiness skills that are aligned with the Texas Prekindergarten Guidelines.

The types of expenditures for this program to be recorded using this code include payroll costs, professional and contracted services, supplies and materials, other operating expenses, certification costs, and capital outlay directly related to pre-K basic services.

Services to Prekindergarten – Special Education/PIC 33

This code is used for the costs incurred to evaluate and place pre-K students and to provide educational or other services to pre-K students who have IEPs approved by the ARD committees. These plans are based on the pre-K students' disabilities and/or learning needs.

Service to Prekindergarten – State Compensatory Education/PIC 34

District may incur SCE costs to support supplemental programs for pre-K students. All SCE services must be described in the campus or district improvement plan(s). SCE funds must be part of the campus budget. SCE expenditures must enhance, or supplement, the basic educational program for pre-K students.

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the TEC, Chapter 39, Subchapter B, or
- rates of high school completion.

Services to Prekindergarten – Bilingual Education/PIC 35

This code is used for the costs incurred to evaluate and place LEP pre-K students and to provide educational or other services that are intended to make the LEP pre-K students proficient in:

- the English language,
- primary language literacy,
- composition, and
- academic language related to required courses.

These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.



Program Intent Code Chart as per FASRG, Version 17

Code No.	Name	Description
Basic Services		
11	Basic Education Services	Costs to provide basic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Basic Services	Costs for programs to serve students at risk of dropping out
28	Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services	Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26
Enhanced Services		
21	Gifted and Talented	Costs to assess students and provide instruction
22	Career and Technical	Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training
23	Services to Students with Disabilities (Special Education)	Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc.
24	Accelerated Instruction	Costs of supplemental education for students at risk of dropping out of school
25	Bilingual Education and Special Language Programs	Costs to help students transition to the English language for academic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services	Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction
29	Disciplinary Alternative Education Program—DAEP SC Supplemental Costs	Supplemental costs for PIC 28



Code No.	Name	Description
30	Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students ("School-wide Campuses")	For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items
32	Prekindergarten (pre-K)	Costs to help pre-K students develop skills needed for success in the public school curriculum
33	Prekindergarten (pre-K)–Special Education	For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services.
34	Prekindergarten (pre-K)– Compensatory Education	For costs incurred to provide compensatory education to pre-K students based on strategies outlined in the district's campus and/or district improvement plan(s). Compensatory education costs are supplemental costs that are in addition to the basic instruction services that the district is required provide.
35	Prekindergarten (pre-K) – Bilingual Education	Costs incurred to evaluate, place, and provide educational and/or other services for LEP pre-K students to increase proficiency in the English language.
36	Early Education Allotment	This code is used for the costs incurred for programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist a school district in achieving the goals set in the school district's early childhood literacy and mathematics proficiency plans adopted under the TEC, §11.185.
37	Dyslexia	This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related

Code No.	Name	Description
		disorder under the TEC, §48.103, and the services are not funded from the dyslexia state allotment. Costs incurred for dyslexia or dyslexia related disorders coded to this PIC **will not be included** in the calculation for Every Student Succeeds Act (ESSA) maintenance of effort calculation.
38	College, Career, and Military Readiness	This code is used for the costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f). At least 55 percent of the funds allocated must be used in grades eight through 12.
43	Dyslexia – Special Education	This code is used for the costs incurred for each student that it serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and who has an Individualized Education Plan (IEP) that specifically states that dyslexia services are required and the school district uses the state allotment to serve that student. Costs incurred for dyslexia or dyslexia related disorders coded to this PIC **will be included** in the calculation for ESSA maintenance of effort calculation.
71–89	Reserved for use by Education Service Centers	Costs for bus driver training and driver education provided by ESCs
Other Services		
91	Athletics and Related Activities	Costs for participation in competitive athletic activities and certain support activities not including band
99	Undistributed	Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc.

Part II - Federal Grants

Acronyms and definitions related to federal grant management are listed in the EDGAR, Subpart A, 200.0 through 200.1, respectively, and may be accessed at: Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations.

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

General Provisions (Conflict of Interest & Disclosure):

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

Federal Regulations (EDGAR)

1) The district shall execute an organizational conflict of interest disclosure (signed by the Superintendent) only if the district enters into a relationship with an outside entity as described in the EDGAR organizational conflict regulations. **[2 CFR 200.318(c)(2)] At this time, the district has no such relationships.** [Note. EDGAR requires that has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest.]
2) The district has developed a **Purchasing Conflict of Interest Form** to be used to disclosure employee conflicts related to purchasing, contract management or other expenditure of federal grant funds. [EDGAR requires that employees engaged in the selection, award and administration of contracts disclose conflicts to the district.] **[2 CFR 200.318(c)(1)]**

State Regulations (State Law)

The District has established conflict of interest policies [School Board Policy BBFA, CAA, CB, CBB and DBD).

1) School Board Policy DBD Legal states: A local government officer (defined as the School Board and Superintendent) shall file a conflicts disclosure statement with respect to a vendor if the vendor enters into a contract with the district or the district is considering entering into a contract with the vendor and the officer has a conflict of interest or has accepted gifts in excess of $100 in the aggregate in a 12-month period.
2) School Board Policy DBD Legal states: the Superintendent shall file an affidavit with the Board President disclosing a substantial interest, as defined by Local Government Code 171.002, in any business or real property that the Superintendent or any of his or her relatives in the first degree may have.

Local Regulations (Local Board Policy and/or Procedures)

1. School Board Policy CB Local states: Each employee, board member or agent of the district who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest as defined at Code of Federal Regulations, Title 2, section 200.318, shall disclose to the district, in writing, any conflict that meets the disclosure threshold in Chapter 176 of the Local Government Code. In addition, each employee,

board member or agent of the district shall comply with any other conflict of interest requirements imposed by the granting agency or a pass-through entity.

2. School Board Policy DBD Local states: Any other employee who is in a position to affect a financial decision involving any business entity or real property in which the employee has a substantial interest, as defined by Local Government Code 171.002, shall file an affidavit with the Superintendent; however, the employee shall not be required to file an affidavit for the substantial interest of a relative.

Other Conflict of Interest Requirements

1) The district shall comply with all additional conflict of interest requirements required by the federal granting agency and/or the pass-through entity (TEA).
   a) The District shall disclose in writing to the granting agency and/or pass-through entities any potential conflict of interest concerning the expenditure of federal or state grant funds. The TEA Division of Grants Administration Conflict of Interest Disclosure Form shall be used disclose the potential conflict.
   b) The District shall disclose in writing to the granting agency and/or pass-through entities any violations of federal criminal law including fraud, bribery or gratuity violations affecting a federal grant award. Upon detection of any fraud, abuse or waste with federal grant funds, the District shall promptly notify the proper legal authorities and pursue appropriate criminal and/or civil actions. The TEA Division of Grants Administration Conflict of Interest Disclosure Form shall be used to disclose the violation(s).
   c) The Business Manager shall be responsible for overseeing, reporting and documenting any fraud, abuse or waste of federal grant funds.
   d) The Superintendent shall be responsible for completing the Certification Statement on the TEA Division of Grants Administration Conflict of Interest Forms.
   e) The District shall reclassify fraudulent expenditures made with federal grant awards to local district funds, i.e. the General Fund on a temporary basis and shall seek to recover the funds for fraudulent expenditures from the individual(s) perpetrating the fraud.

Conflict of Interest Forms:

- Conflict of Interest Disclosure (CIS) – Texas Ethics Commission
- Conflict of Interest Disclosure Form - TEA Division of Grants Administration
- Mandatory Disclosure Form - TEA Division of Grants Administration

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

In addition, all district employees are prohibited from accepting *unsolicited* gifts or tokens from vendors or other parties who are affected by (or have an interest in) a federal grant award that exceed a nominal (individual) value of $25 [IRS business gift limit] and an aggregate value of $100 [or current Conflict of Interest limit, whichever is less] in a fiscal year. The unsolicited gifts or tokens may be a nominal meal, vendor exhibit promotional items, calendars, or other nominal value items not specifically excluded below:

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

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

Pre-Federal Award Requirements:

The federal awarding agency and pass-through entities, in accordance with **2 CFR 200.332**, are required to evaluate the risk of the District in respect to financial stability, quality of management system, history of performance (grants), audit reports and ability to effectively implement the grant program.

To comply with this requirement, the Federal Fiscal Monitoring Division at TEA conducts an annual risk assessment of all subrecipients, including local educational agencies, to determine their potential risk of noncompliance. Based upon the outcome of the risk assessment, subrecipients are assigned a risk level of low, medium, or high.

The division updates the risk assessment model annually to ensure that risk indicators and weights reflect current risks, such as economic conditions; political conditions; regulatory changes; unreliable information; financial problems that could lead to diversion of grant funds; loss of essential personnel; loss of accreditation; rapid growth; new activities, products, or services; and organizational restructuring.

The risk assessment criteria include indicators and weights derived from multiple sources. Each subrecipient is allotted points based upon these criteria, and assigned a risk level of high, medium, or low based on the total number of points allotted.

The current TEA criteria to determine the risk level is available on the TEA website at: Annual Federal Fiscal Risk Assessment | Texas Education Agency.

The effects of the district's risk level determined by TEA may impact the districts in the following ways:

- *Differentiated Grant Negotiation.* TEA uses a differentiated grant negotiation process for federal grant applications. Organizations with a medium or high risk level are subject to a more stringent grant negotiation review than those with a low risk level.
- *Subrecipient Monitoring.* Each year, TEA selects subrecipients for fiscal monitoring, according to their risk levels. The higher your organization's risk level, the more likely you are to be selected for monitoring.

The Business Manager shall obtain the district's risk assessment level by accessing the GFFC Reports and Data Collections secure application on an annual basis.

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

1) Timely submission of all required programmatic and financial reports
2) Timely and consistent submission of reimbursement requests as an indication that the district is regularly spending the federal grant funds to conduct approved grant activities.
3) Complying with the federal grant award fiscal guidelines and allowable cost principles

4) Ensuring that all grant-related staff are properly trained in their respective grants management role on at least an annual basis
5) Developing and implementing district policies and procedures for all critical business functions
6) Developing and implementing grant management procedures and internal controls

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

No pre-award expenses or obligations shall be made by the District prior to the approval of the federal granting agency or pass-through entity. **[2 CFR 200.458]** Non-authorized pre-award expenses, if any, shall be paid from local District funds, i.e. the General Fund.

Grant Application Process

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

Federal entitlement grant funds include, but are not limited to, Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), and Carl D. Perkins. The "maximum" and/or "final" entitlement awards for the district are posted on the TEA Grants Management webpage at: Administering a Grant | Texas Education Agency.. The Grant Manager shall obtain the annual entitlement amounts and begin the grant development process with the appropriate stakeholders.

A list of competitive grants administered by the TEA are also posted on the TEA Grants Management webpage at: ProgramSearch (state.tx.us). The Grant Manager shall obtain the competitive grant information to determine whether the grant(s) is appropriate for the district. Some competitive grants may have matching-funds and/or in-kind payment requirements which may place a burden on the district's available financial resources.

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

1) **General and Fiscal Guidelines**
2) **Program Guidelines**
3) **Program-Specific Provisions and Assurances**
4) **General Provisions and Assurances**
5) **Debarment and Suspension Certification**
6) **Lobbying Certification**
7) **Sample Application**
8) **Deadlines and Due Dates for: grant application, amendments and grant reporting.**

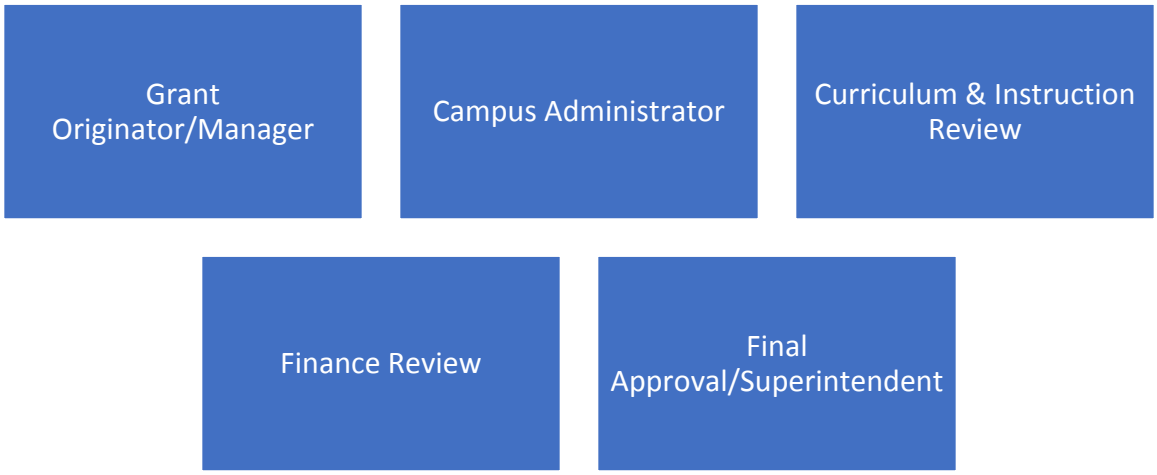
All district staff involved in the management of federal grant awards shall be aware of these resources.

The school district's grant application process for federal grants is illustrated below on a flowchart (Illustration 1). As noted on the flowchart, all grant applications must be reviewed by the Business Office, Curriculum & Instruction, and Grants Management departments. In addition, all grant applications that will support student instruction at one or more campuses, must be developed in

collaboration with the respective campus principal(s). Specific grant activities to support the academic program at a campus should be reflected in the District Improvement Plan.

Illustration 1. Grant Application Approval Flowchart

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



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

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

- Student educational field trips – TEA Division of Grants Administration form
- Hosting or sponsoring conferences - TEA Division of Grants Administration form
- Out-of-state travel - TEA Division of Grants Administration form
- Request for Approval of Special or Unusual Costs – TEA Division of Grants Administration form
- Request for Approval of Participant Support Costs – TEA Division of Grants Administration form

An approved copy of a pre-approval form, if required, shall be attached to the purchase order for audit purposes.

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

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

1) grant has been approved by the granting agency and a Notice of Grant Award (NOGA) has been issued to the district; or
2) the entitlement grant has been received by the district and the grant application has been submitted to TEA

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

The grant application shall be the source document to create the original budget. The Business Manager shall review the grant application, especially the Budget Schedules, to only budget allowable expenditures and object categories. Reserved funds, if any, shall be included in the original budget.

The Business Manager shall notify the Grants Manager when the funds have been budgeted and are ready for expenditure by the appropriate campus or department.

General Provisions and Assurances

General Provisions and Assurances apply to all grants administered by TEA. Additional provisions and assurances may apply to specific grants. The Grants Manager shall inform all staff involved in the expenditure of grant funds of the provisions and assurances for each grant program, as appropriate. Numerous resources are available on TEA's Provisions and Assurances webpage at: http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/Provisions_and_Assurances/

- General Provisions and Assurances (The New EDGAR)
- Debarment and Suspension (The New EDGAR)
- Lobbying Certification (The New EDGAR)

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The district must not award a contract [required for all federal grants, regardless of dollar amount] to a vendor which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal grant award programs. **[2 CFR 200.213]**

The business office [purchasing] shall verify the eligibility of each vendor with this certification requirement by requesting that the vendor execute a Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion for Covered Contracts and Grants Form before awarding a contract and/or issuing a purchase order. A copy of the certification Form shall be maintained with the contract and/or purchase order for audit purposes.

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

The Vendor Management Procedures shall be utilized to verify that vendors are not on the State of Texas or Federal (www.sam.gov) debarred lists.

Lobbying Certification

For all federal grants in excess of $100,000, the district shall certify on the grant application that no federal grant funds are expended for the purpose of lobbying. [Appendix II – H1] The grants management and finance departments shall jointly execute a Lobbying Certification Form [Standard

Form – LLL: Disclosure of Lobbying Activities], as applicable, if the district used funds other than federal grant funds for lobbying activities.

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

Budgeting Grant Funds

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

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

Federal grant funds shall be budgeted and available for use no later than 30 days after receipt of the NOGA or from the stamp-in date, whichever is earlier.

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

The TEA Grants Division has developed guidance related to "When to Amend" grants administered by the TEA. The guidance document is posted on the TEA website at: http://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx.

The guidance document contains the following guidance:

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

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

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

The Business Manager shall be responsible for ensuring that the finance system budget corresponds to the most recent grant NOGA.

Financial and Program Management

The District must comply with all requirements of federal grant awards including the provisions of the Federal Funding Accountability and Transparency Act (FFATA) and the Financial Assistance Use of Universal Identifier and Central Contractor Registration (CCR). **[2 CFR 200.211]**

FFATA Reporting

The district shall report the following for all federal grant awards, as appropriate. The Business Manager shall be responsible for collecting and reporting the information.

1) The following data about sub-awards greater than $25,000
    a) Name of entity receiving award [entity = district]
    b) Amount of award
    c) Funding agency
    d) NAICS code for contracts / CFDA program number for grants
    e) Program source
    f) Award title descriptive of the purpose of the funding action
    g) Location of the entity (including congressional district)
    h) Place of performance (including congressional district)
    i) Unique identifier of the entity and its parent; and
    j) Total compensation and names of top five executives (same thresholds as for primes)
2) The Total Compensation and Names of the top five executives if:
    a) More than 80% of annual gross revenues from the federal government, and those revenues are greater than $25M annually and
    b) Compensation information is not already available through reporting to the SEC.

At the present time, the district has no federal grant sub-awards greater than $25,000.

Financial Management System

The District's financial management system, TxEIS (transitioning to Ascender in August 2021) Finance System, shall be utilized to expend and track all federal grant expenditures. The financial management system shall be maintained in a manner that provides adequate internal controls over the data integrity, security and accuracy of the financial data. **[2 CFR 200.302(a)]**

The financial management system must contain information pertaining to all federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. All expenditures of federal grant funds shall be in accordance with the district's written procedures such as cash management, accounts payable, purchasing, travel, allowable costs, capital asset tracking, contract management, and other procedures, as appropriate. In addition, the district shall include written procedures to implement the requirements of 2 CFR 200.305 Payments. **[2 CFR 200.302(b)(6)]**

Records Retention

The financial management system shall be utilized to store, maintain, and report all required federal grant information. **[2 CFR 200.334]** Consequently, the district shall ensure that access to the data is restricted to authorized individuals in accordance with the district's Data Security and Access policies. In addition,



the district shall retain all federal grant records for a period of five (5) years in accordance with the district's Local Records Retention Plan. [Note: The district's retention period exceeds the three (3) year retention period required in the EDGAR.] The district's Record Management Officer (RMO), the Business Manager, shall be responsible to ensure that all records are retained, stored and accessible, as appropriate.

List of Federal Grant Awards

A list of all federal grant awards shall be maintained to include all EDGAR required data (denoted with an *) and district-required information listed below: [List of all federal grant awards with the required identification information is included in the Exhibit Section] **[2 CFR 200.302(b)(1)]**

1) The CFDA title and number*,
2) Federal award identification number and year*,
3) Name of the Federal agency*, and
4) Name of the pass-through entity*, if any.
5) Grant period (start and end of the grant award)
6) Grant award (dollar amount of award)
7) Grant manager for each grant (Generally, the Executive Director of Curriculum & Instruction shall serve as the Grant Manager, unless otherwise noted)
8) Sub-grants, if any
9) TEA-assigned risk level for each grant, as appropriate
10) Applicable federal regulations (OMB A-87 or EDGAR, based on the date of grant award)

On at least a monthly basis, the Business Manager, shall review the status of each federal grant fund. The review shall include a comparison of budget to expenditures. **[2 CFR 200.302(B)(5)]**

Internal Controls

Internal controls, defined in **2 CFR 200.1**, is a process, implemented by the district, designed to provide reasonable assurance regarding the achievement of objectives in the following categories.

- Effectiveness and efficiency of operations
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations.

The district' Internal Control Procedures over financial management, developed in accordance with the Internal Control Integrated Framework (COSO), shall be made available to all staff involved in the management of federal grant funds. **[2 CFR 200.303]** TEA's Internal Controls Guidance Handbook provides a general overview of internal controls as they relate to the federal grants TEA awards. According to the Handbook, the district must have an effective system of internal controls in place to prevent, detect and reduce the risks of fraud, waste and abuse of federal grant awards.

The internal control procedures shall be reviewed on at least an annual basis and updated as appropriate. If any weakness in an internal control is detected, the internal control procedures shall be revised to incorporate the weakness(es) at either the annual review or as the need arises dependent upon the severity (materiality) of the weakness.

The Business Manager shall be responsible for the annual review and update of the Internal Control Procedures.

Bonds

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

The Business Manager shall be responsible for obtaining insurance and/or bonding, as appropriate.

Payments from Granting Agency to Vendors

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

The district has determined that it will not accept advanced payments for federal grant funds. Acceptance of advanced payments require depositing of the funds in an interest bearing bank account, tracking of interest earnings, and return of all investment earnings in excess of $500 per year to the granting agency.

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

The Federal Grant Fund Expenditure Reimbursement Certification Form shall be prepared and certified by the Business Manager and Grant Manager prior to completing the on-line [or manual] draw-down procedure. To ensure that the district does not draw down any advanced funds, the draw down shall occur after the month has been closed, or after the 10th of the following month, whichever is later, to ensure that all payroll-related liabilities, such as federal taxes and Texas Teacher Retirement System deposits, have been disbursed from the districts bank accounts. The draw-down of payroll expenditures shall be net of all accrued wages (object code 2161) and payroll liabilities (object code 2211).

All expenditures must meet the Obligation Rules (Title 34, 76.707). Obligations that are liquidated and recognized as expenditures must meet the allowable cost principles in 2 CFR 200, Subpart E of EDGAR (as applicable) and program rules, regulations, and guidelines contained elsewhere.

The Business Manager shall strive to "draw-down" federal funds only on a monthly, or at least a quarterly basis. **TEA requests that LEAs make timely draw-downs to ensure that funds are being used and that grant activities are being met throughout the grant period.**

Cost Sharing or Matching Funds

The Grant Manager shall ensure that requirements for cost sharing and/or matching funds are approved through the grant approval process prior to the submission of the grant. At a minimum, the Grant Manager and the Business Manager must approve the commitment of all cost sharing and matching grant funds.

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

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

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

Program Income

The district does not plan to generate any program income as part of a federal grant award. Federal regulations **(CFR 200.307)** allow the district to generate program income to offset federal grant award costs. Income earned, if any, must be expended in accordance with the grant requirements.

In the event that the district opts to generate program income as part of a federal grant award in the future, all recommendations for program income activities, shall be reviewed and approved by the Grant Manager and the Business Manager.

If program income activities are approved, the Grant Manager over the activities shall ensure that the costs of generating the program income are not federal grant funds, are nominal in cost, are offset from the program income and meet all of the federal requirements. The TEA Division of Grant Administration Request to Add Program Income to Federal or State Grant Award and Expansion Delivery of Programmatic Services Form shall be used to request authorization to use any program income to support a state or federal grant.

The district shall not retain any program income earned through a federal grant program.

Period of Performance (Obligations)

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

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

The district's Purchasing Deadlines have been established to facilitate the purchase of all goods and service within the fiscal year and/or grant period. The purchasing deadline for non-federally funded purchases is April 1st of each fiscal year. The purchasing deadline for federally funded purchases will follow this same deadline, unless the deadline is adjusted to fall within the grant's period of performance. At a minimum, the purchasing deadlines for federally-funded purchases shall end approximately two (2)

months prior to the end of the grant period to ensure receipt and use of the goods or services for the intended grant activities.

All obligations with federal grant funds must occur during the grant period. Obligations that occur before or after the grant period are not allowable costs. The obligations must be liquidated in accordance with the grant deadlines, especially as they relate to the final draw-down of federal grant funds. **[2 CFR 200.309]**

Guidance regarding the obligation of federal grants funds **[Title 34.76.707]** can be found in TEA's General and Fiscal Guidelines. Excerpt from the guidelines is noted below:

An obligation occurs depending upon the expenditure, as described in the following table.

If the Obligation Is For—	The Obligation Is Made—
Acquisition of real or personal property	On the date the grantee makes a binding written commitment to acquire the property
Personal services by an employee of the grantee	When the services are performed
Personal services by a contractor who is not an employee of the grantee	On the date on which the grantee makes a binding written commitment to obtain services
Performance of work other than personal services	On the date on which the grantee makes a binding written commitment to obtain the work
Public utility services	When the grantee receives the services
Travel	When travel is taken
Rental of real or personal property	When the grantee uses the property

Procurement Standards and Expenditure of Grant Funds

Expenditures of grant funds shall be through the documented purchasing, finance or payroll department processes in place for non-grant funds, but shall have additional requirements as noted below to ensure full compliance with federal regulations, specifically Procurement Standards in **EDGAR 2 CFR Part 200.318-200.327**.

The district shall comply with the general procurement requirement of the EDGAR (2 CFR 200) effective July 1, 2018 and amended in November 2020. The district shall utilize a purchase order and encumbrance system to manage the expenditure of all federal grant funds unless other methods such as credit cards, petty cash, direct payments, etc. are authorized in the district's operating procedures. All purchases shall be in accordance with the district's School Board Policies (CH Legal and Local) and the district's **Purchasing Procedures (Exhibit Section). The district purchasing procedures shall comply with all federal, state and local procurement requirements. If a conflict arises between federal and state and local requirements, the stricter requirement shall prevail.**

The district shall adhere to state law and federal guidelines related to competitive procurement of grant purchases. 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 also be adhered to for all grant purchases. For example, a federal grant may require that all purchases and/or contracts that exceed $100,000 be approved by the granting agency before approval of a purchase order or contract.

Additional compliance with federal guidelines may include specific approval for purchases from sole sources vendors, non-appropriate cancellation language in multi-year contracted purchases, vendor selection criteria and other guidelines specific to a federal grant.

The district shall utilize the Financial Accountability System Resource Guide (FASRG) Account Code Structure to record all payroll and non-payroll expenditures. Additional guidance regarding the FASRG Account Code Structure is available on the TEA Website (www.tea.texas.gov) and the district's Chart of Accounts Reference Guide.

The Grant Manager for all district federal grant shall be responsible for the programmatic and evaluation compliance and the Business Manager shall be responsible for the financial compliance. There is only one Grant Manager in the district.

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

Federal Regulations - Education Department General Administrative Regulations (EDGAR)

The district shall adhere to the **Education Department General Administrative Regulations (EDGAR)** and any additional grant-specific cost principles. The 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards include numerous requirements of the grantee.

All refunds, rebates, discounts or other credits to grant expenditures shall be posted to the finance general ledger as soon as the credit is known. [Note. It is essential to post all credits to the general ledger on a timely basis to ensure that the district does not draw-down grant expenditures in excess of actual expenditures net of all credits.]

Additional information related to the EDGAR is located at:
http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

State-Administered Federal Grant Guidelines and Requirements

The district shall also adhere to General and Fiscal Guidelines established by the Texas Education Agency. The guidelines for grants awarded before and after December 26, 2014 are hyperlinked below:

- **General and Fiscal Guidelines (through December 26, 2014)**
- **General and Fiscal Guidelines: EDGAR (after July 1, 2018)**

The district shall also adhere to grant-specific cost requirements established by the Texas Education Agency. The grant-specific guidelines for current district grants are hyperlinked under the Grant Opportunities webpage at: Guidelines, Provisions, and Assurances | Texas Education Agency

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- **2020-2021 ESSA Consolidated Federal Grant Program Guidelines**
    - **ESEA Title I, Part A Improving Basic Programs**
    - **ESEA Title II, Part A Teacher/Principal Training**
    - **ESEA Title III, Part A English Language Acquisition**
- **IDEA, Part B Formula and Preschool**
- **Carl Perkins, Career and Technical Basic Grant**

Local Guidelines Related to Unallowable Costs - Optional

The district has developed local guidelines related to unallowable costs with federal grant funds. The unallowable costs are noted below or in the Exhibit Section.

Unallowable Costs

1) Snacks that do not meet the Smart Snack federal and/or state guidelines or are on the Do Not Buy List
2) Commercial printing in color, unless it is deemed necessary to accomplish grant activities
3) Meals (during a Working Lunch or Professional Development) that exceed $20 per person [maximum amount per EDGAR]
4) Educational field trips to an amusement park for recreational purposes only
5) Consultant fees in excess of $2,500 per day, unless an exception is authorized by the Superintendent based on the grant.

Procurement Tracking and Documentation

The Business Manager shall be responsible for ensuring compliance with all federal, state and local procurement requirements and for ensuring that the district maintains an up-to-date procurement history to include, but not limited to, the information below for all federal-funded purchases **(2 CFR 200.318(i))**.

- *Rationale for the method of procurement
- *Selection of contract type
- *Contractor selection or rejection
- *Basis for the contract price
- List of all procurements by type
- Like-item category (commodity code)
- Advertisement date(s) of the procurement
- Release date of the procurement specifications
- Selection criteria for vendors
- Opening date of the procurement
- List of vendors submitting a proposal/bid
- Selection of Vendor
- Date of contract award
- Begin date of contract
- End date of contract
- Contract Amount

*EDGAR-specific provisions [2 CFR 200.318(i)].

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

Purchasing Efficiency Strategies

All purchases shall be purchased from a variety of qualified vendors with the ability to perform successfully under the terms and conditions of a proposed procurement. The district shall strive to avoid acquisition of unnecessary or duplicative items ***(2 CFR 200.318(d)).***

The district shall implement the following strategies to maximize federal grant funds:

- Consolidation of purchases to obtain volume pricing, as appropriate
- Evaluate the cost efficiencies of leases versus purchases of equipment
- Utilize cooperative purchasing agreements, as appropriate, to obtain volume pricing *(2 CFR 200.318(e))*
- Utilize federal or state excess/surplus property supplies or equipment in lieu of purchasing new supplies or equipment, as appropriate *(2 CFR 200.318(f))*
- Utilizing value-engineering in construction projects to seek cost reductions *(2 CFR 200.318(g))*
- Develop vendor selection criteria to select the best vendor *(2 CFR 200.318(h))*
- Develop a tracking system of all informal and formal procurements *(2 CFR 200.318(i))*
- Avoid "time and materials" contracts if other alternatives exist *(2 CFR 200.318(j)(1))*
- Monitor vendor performance to ensure that the vendor provides the services and/or goods, as appropriate *(2 CFR 200.318(k))*
- Ensure that all contract and vendor disputes are resolved in the most advantageous manner
- Minimize the risk of jurisdictional issues by ensuring that all contracts would be litigated in a court within the county, city and/or state, as appropriate

The district has determined that its procurement systems comply with the Procurement Standards or The district may complete a review of the procurement system to self-certify that the procurement system is efficient and effective ***(2 CFR 200.325).*** The Business Manager shall oversee the completion of the self-certification. The results of the certification shall be distributed to all grant management staff. If deficiencies are noted, the Business Manager shall develop a Corrective Action Plan to remedy the deficiencies, as appropriate.

Conflict of Interest

The Superintendent shall execute an Organizational Conflict of Interest document to disclose if any conflicts exist in the application, receipt of, or expenditure of federal grant funds. An organizational conflict of interest does not appear to apply to the district at this time – there are no parent, affiliate or subsidiary organizations related to the district.

The Superintendent, Superintendent's Secretary, Business Manager, District Counselor, Food Services, Maintenance, Transportation and Grant Manager shall each execute a Conflict of Interest Form to disclose

a conflict of interest, as appropriate, related to the awarding of a contract or substantial expenditures with federal grant funds. Substantial expenditures shall be defined as a purchase in excess of $10,000.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. In addition, no employee, officer or agent of the district may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontractors. All employees shall comply with the Educators' Code of Ethics (DH Exhibit). Violators of the Code of Ethics shall be subject to disciplinary action, including but not limited to, termination of employment with the district.

Vendor Competition

The Business Office shall be responsible for selecting and awarding contracts to vendors that are qualified to provide the goods and/or services to be purchased with federal grant funds. The vendor selection process shall ensure that the district does not restrict competition among qualified vendors. **(2 CFR 200.319)**.

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

1) Past experience with the district
2) Cost of goods and services, including future costs of maintenance
3) Vendor's financial stability and position as it relates to the ability to provide the goods and/or services
4) Small, minority, woman-owned, or labor surplus area firms
5) Geographic preference for applicable programs
6) Buy American Provision for applicable programs
7) Other criteria as reflected on the Vendor Management Procedures

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

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

A vendor database shall be maintained by the Business Manager. The district's Vendor Management Procedures shall be adhered to for all purchases. Vendor selection shall include the following criteria:

1) Has not been debarred or suspended by the State of Texas or federal government
2) Is licensed or registered with the State of Texas to perform the contracted services, as appropriate
3) Has obtained the minimum insurance limits and/or bonding established by the district, as appropriate
4) Has disclosed any felony convictions and/or criminal history, as appropriate
5) All vendors shall complete the appropriate vendor forms as required by federal or state regulations and the district. The district requires that every vendor have the following documents on file: Vendor application file (new vendors)
    a) Form W-9 - Internal Revenue Service
    b) Conflict of Interest Questionnaire (CIQ) – Texas Ethics Commission
    c) Felony Conviction Notice
    d) Fingerprinting (if working directly with students)

Vendors shall be assigned a primary vendor commodity code to track aggregate purchases by "like items".

Vendor Management

A vendor database shall be maintained by the Administrative Support Secretary with oversight by the Business Manager. The district's **Adding/Renewing Vendors Procedures** shall be adhered to in adding and maintaining approved vendors.

A Vendor Performance Report shall be completed to report complaints against vendors or to indicate appreciation for positive vendor performance. Complaint and appreciation reports become a permanent record of the vendor and must be accurate to guarantee an equitable resolution and to serve as a reliable guide for future action, positive or negative, regarding a vendor's performance.

Bid and Proposal Specifications

The district shall develop written bid/proposal specifications that are provided to every qualified vendor to ensure consistency in the procurement process. A vendor that is allowed to assist with the development of specifications shall be ineligible to submit a proposal for the specific procurement as this may provide a barrier to open, competition among the qualified vendors. **[2 CFR 200.319(b)]** The bid/proposal documents must include guidance to vendors regarding the following:

Time, date and place of bid/proposal opening

1) Anticipated award date, as applicable
2) Written specifications and addendums, as appropriate
3) List of all bid/proposal required documents such as CIQ, Felony Conviction Notice, etc.
4) Bid/Proposal Sheet
5) Bid/Proposal evaluation criteria, including the weights, as applicable
6) Other documents, as appropriate for a specific bid/proposal

The district's specifications shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. **[2 CFR 200.319(b)(6)].**

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

Procurement Methods

The district shall use one of the procurement methods allowed by federal regulations to procure goods and services with federal grant funds **[2 CFR 200.320]**. In addition, the district shall comply with state purchasing laws and local Board Policy, CH Legal and Local.

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

The district shall adhere to the *most restrictive* federal regulations, state laws, local policies and/or procedures when the guidance documents are in conflict. {CFR 200.403(c)]

Procurement Levels and Requirements

The district has developed and implemented a Purchasing Levels and Requirements Chart for non-federal and federally-funded purchases. The chart includes the following data:

1) Purchase Commitment Amount
2) Support [Documentation] Required
3) Additional Forms Required, if any
4) RFP/RFQ Requirement
5) Board Approval Requirement
6) Advertising Requirement

Marathon ISD Purchasing Levels and Requirements					
Purchase Amount	**Support Required**	**Additional Forms**	**RFP/RFQ**	**Board Approval**	**Advertising**
Purchases with State and Local Funds					
Single Item Purchase $10,000.00+	1 Quote	Not Required	Not Required	Board Agenda Item Required	Not Required
Purchases Less than $20,000.00	1 Quote	Not Required	Not Required	Not Required	Not Required
Purchases $20,000.00 to $49,999.99	3 Quotes or (Co-op/ Catalog Purchase: 1 Quote)	3 Quotes or Co-op Contract	Not Required	Not Required	Not Required
Purchases Over $50,000.00 Competitive Procurement/Texas	Competitive Procurement (Ed. Code 44.031)	Bid or Proposal Tabulation Form	Required	Board Agenda Item Required	Required Two (2) consecutive weeks
Sole Source Purchase $50,000.00 and over (Below $50,000.00 no Agenda Item)	1 Quote	Sole Source Affidavit	Not Required	Board Agenda Item Required	Not Required
Purchase with Federal Grant Funds					
Purchases Less than $10,000.00 (Micro-purchases/Fed Funds)	1 Quote	Not Required	Not Required	Not Required	Not Required
Purchases of $10,000.00 to $49,000.00 (Small purchases/Fed Funds)	3 Quotes or (Co-op/ Catalog Purchase: 1 Quote)	3 Quote Form	Not Required	Not Required	Not Required
Purchases Over $50,000.00 (Small purchases/Fed Funds) Competitive Procurement/Texas	Competitive Procurement (Ed. Code 44.031)	Bid or Proposal Tabulation Form	Required	Board Agenda Item Required	Required Two (2) consecutive weeks
Purchases over $150,000.00 Singel Acquisition Threshold/Fed	Competitive Procurement (Sealed Bids or Competitive Proposals)	Score Card	Required	Board Agenda Item Required	Required Two (2) consecutive weeks
Sole Source Purchase $50,000.00 and over (Below $50,000.00 no Agenda Item)	1 Quote	Sole Source Affidavit (Approval from TEA)	Not Required	Board Agenda Item Required	Not Required

Note: The threshold shall be determined by commodity codes in the aggregate over a fiscal year (September 1st through August 31st).

The Business Manager shall review expenditures from all district funds (local, state and federal) by "like-item" on at least a quarterly basis to monitor that the district does not exceed any "like-item" categories. The district has elected to use a coding system for "like-items" that is similar to the State of Texas Procurement Commodity Codes, plus locally defined codes that may not exist on the Commodity

Codes. A copy of the district's Like-Item Categories are in the Exhibit Section. In addition, vendors in the finance system shall be coded to a primary vendor category.

The 'like-item" categories shall be entered in the finance system, (such as TxEIS Business System), as vendor categories and shall be indicated on every purchase order as illustrated below. The sample requisition indicates that the supplies for Math have been coded to Like-Item.

The Business Manager shall review annual expenditures from all district funds (local, state and federal) after the close of the fiscal year to determine if any additional "like-item" categories should be added for the following fiscal year. The budgeted funds by like-item categories may also be helpful in planning for large expenditures in a particular like-item category in a given

Micro-Purchase Procurement Method

Micro-purchases may be awarded without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly. Purchase cards can be used for micro-purchases if procedures are documented and approved by the school district **[2 CFR 200.320(a)(1)(ii)].** [The district does not utilize Purchase cards]

The school district is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. The micro-purchase threshold used by the school district must be authorized or not prohibited under State or local laws or regulations. School districts may establish a threshold higher than the Federal threshold. **[2 CFR 200.320(a)(1)(ii) and (iii).**

The Business Manager shall conduct an evaluation on an **annual basis** of the district's internal controls, TEA-assigned risk level and documented procurement procedures to determine the appropriate micro-purchase threshold. The Self-Certification of Micro-Purchase Threshold form shall be submitted to the Superintendent at least 30 days prior to the start of each fiscal year for his/her review and consideration. The approved threshold shall be documented in the State and Federal Grants Manual to ensure that all stakeholders are aware of the approved micro-purchase threshold.

Micro Purchase Procedures – Less than $10,000

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** and the granting agency. The district shall purchase goods and services under this method from among qualified vendors, but will not competitively procure the micro-purchases, unless in the aggregate in a 12-month period (fiscal year), the district exceeds federal or state law thresholds **[*2 CFR 200.320 (a)*],** or the district's threshold in Board Policy CH Legal or Local.

The finance/purchasing department shall distribute micro-purchases equitably among qualified vendors to the maximum extent possible and shall ensure that the price is reasonable.

Micro-Purchase Procedures – Up to $49,999 [Or lesser amount based on Board Policy CH Local]

As of November 12, 2020, **2 CFR 200.320(a)(1)(iv)** states that a *Non-Federal entity increase to the micro-purchase threshold up to $50,000.* Non-Federal entities may establish a threshold higher than the micro-



purchase threshold identified in the FAR 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 of any of the following:

(A) A qualification as a low-risk auditee, in accordance with the criteria in §200.520 for the most recent audit;

(B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,

(C) For public institutions, a higher threshold consistent with State law.

The district's Board Policy CH Local has a $10,000 threshold for Board approval of purchases.

The district has not elected to self-certify a threshold up to $49,999 in accordance with Texas law (TEC 44.031). Should the district elect to self-certify, the Superintendent shall complete the Self-Certification of Increased Micro-purchase threshold Form **(Rogers, Morris & Grover 2021)** on an annual basis at least 30 days prior to the start of each fiscal year.

Small Purchase Procedures - $10,000 - $249,999

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 for all small purchases, i.e. purchases that do not exceed $50,000 [the state law threshold which requires a competitive procurement]. Note. The quotes can be from three (3) separate vendors within a qualified purchasing cooperative or different purchasing cooperatives to meet both the EDGAR and state law requirements for competitive procurement.

The district shall use a Small Purchase Quotation Form to document the quotations from vendors. A copy of the Small Purchase Quotation Form shall be filed with the appropriate purchase order. The Small Purchase Quotations shall be tabulated by the Business Manager on a Quotes Tabulation Form.

The district shall strive to obtain small purchases from qualified vendors under a Cooperative Purchasing Program **[*2 CFR 200.318 (e)*].** Even though these cooperative purchasing programs have competitively procured the vendor contracts, the district shall compare the pricing among the vendors to select the best quality and price.

The Cooperative Purchasing programs shall provide an EDGAR compliance certification on an annual basis. If the Cooperative fails to provide the certification, the district shall not purchase goods or services through the Cooperative with federal grant funds. Reminder: District must still obtain at least 2 quotes from cooperatives to ensure compliance.

The district is currently participating in the following cooperative purchasing programs:

1) **TASB Buy Board**
2) **ESC 4 - TCPN**
3) **ESC 18 Purchasing Co-Op**

4) **ESC 8 – Interlocal Purchasing System (TIPS)**
5) **West Texas Food Purchasing Cooperative**

Sealed Bid Procedures – Over $250,000

The **Procurement by Sealed Bids** (formal advertising) 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 **[*2 CFR 200.320 (b)(1)*].** The district shall comply with the sealed bid requirements, as defined by the EDGAR, as noted below:

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

***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.**

Competitive Proposal Procedures – Over $250,000

The **Procurement by Competitive Proposal** method shall be used by the district when the acquisition of the goods or services exceeds $250,000 and does not lend itself to a fixed price contract **[*2 CFR 200.320 (b)(2)*].** The district shall comply with the competitive proposal requirements, as defined by the EDGAR, as noted below:

- Requests for Proposals (RPF) must be publicly advertised
- The RFP shall identify the evaluation factors and their weight in awarding the proposal



- Proposals shall be solicited from an adequate number of bidders, but no less than two (2) qualified vendors
- Proposals shall be evaluated, ranked, and a recommendation for award made to the School Board at a regularly scheduled board meeting [2 CFR 200.320(b)(2)(ii)]
    - The district shall utilize the Competitive Sealed Proposal Process Checklist
    - The district shall develop an instrument to evaluate each proposal and rank the proposals based on the evaluation scores
    - The district shall evaluate each proposal by committee or no less than two (2) district staff with knowledge of the RFP specifications
    - In accordance with state law, the vendor who is ranked highest as providing the " proposal most advantageous to the district" shall be notified of the potential award
        - The district may negotiate with the vendor only as it relates to potential cost savings
        - If the district and vendor cease to negotiate, the district shall notify the vendor in writing before starting to negotiate with the 2nd highest ranked vendor.
- The district shall notify the successful proposer and process the contract documents and/or purchase orders, as appropriate
- The district shall notify all of the unsuccessful proposers to ensure that qualified bidders are encouraged to submit bids during future bid opportunities

Noncompetitive Proposal Procedures

The **Procurement by Noncompetitive Proposal** method shall be used by the district when the purchase of goods or services is from a "sole source vendor" **[*2 CFR 200.320 (c)]*.**

A sole source vendor is defined as a vendor that meets the following requirements:

- The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold [*2 CFR 200.320 (c)(1)]*
- The goods or services are only available from a single source [*2 CFR 200.320 (c)(2)]*
    - The district shall acquire and maintain a copy of a vendor's sole source letter which specifies the statutory or other reason for its sole source status
    - The TEA Division of Grants Administration Request for Noncompetitive Procurement (Sole Source) Approval Form shall be utilized to request prior approval of a non-competitive, sole source proposal.
    - The district's Sole Source Justification Form shall be completed and submitted with the single source proposal.
- A public exigency or emergency will not permit a delay resulting from the competitive solicitation process [*2 CFR 200.320 (c)(3)]*
    - The district shall declare a public exigency or emergency prior to making such as purchase of goods or services under this method
- The granting agency or pass-through entity authorized the use of a non-competitive proposal method [*2 CFR 200.320 (c)(4)]*

- The district shall obtain written approval/authorization from the granting agency or pass-through entity.
- The district has received written authorization from the Texas Education Agency that the Education Service Center, Region 20 is approved as a non-competitive proposal.

- After solicitation of a number of sources, competition is determined to be inadequate [*2 CFR 200.320 (c)(5)]*
  - The district shall determine that competition is inadequate if after two (2) solicitations of bids and/or proposal, only one vendor is responsive to the solicitations

Note. TEA has approved Education Service Centers in the non-competitive proposal category.

Other Procurement Guidelines

Vendor Preferences

In accordance with state purchasing laws, the district shall comply with the Texas Education Code (TEC Chapter 44) if the procurement guidelines are stricter under state law than federal regulations. Regardless of the procurement method, the district shall encourage small, minority, woman-owned and labor surplus area firms to compete with other qualified vendors by implementing strategies to encourage their participation **[*2 CFR 200.322]*.**

As appropriate, and in accordance with **2 CFR 200.322,** the district should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

The Business Manager shall ensure that vendor preferences are included in all specifications, purchase orders and contracts, as appropriate.

Vendor Restrictions

In accordance with **2 CFR §200.216** that prohibitions certain telecommunications and video surveillance services or equipment, the Business Manager and the Technology Director shall review and approve all telecommunication contracts for goods and services with federal grant funds to include the following:

(a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain;

(2) Extend or renew a contract to procure or obtain; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).
(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.
(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

The district shall comply with the federal regulations related to the procurement of recovered materials **[2 CFR 200.323]** and the Solid Waste Disposal Act.

For all purchases that exceed the Simplified Acquisition Threshold of $250,000, the district shall perform a cost or price analysis with every procurement **[*2 CFR 200.324]*.** Secondly, all purchases that exceed this threshold shall comply with federal bonding requirements such as **[*2 CFR 200.326]*:**

- Bid guarantee from each bidder of five percent (5%) of the contract price
- Performance bond on the part of the contractor for 100% of the contract price
- Payment bond on the part of the contractor for 100% of the contract price.

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

All contracts shall contain the applicable provisions described in 2 CFR 200 Appendix II **[*2 CFR 200.327].*** In addition, all contracts for services and/or goods purchased with federal grant funds shall be subjected to the same review and approval process as all other district contracts. The Contract Procedures and Contract Review Checklist are applicable to all federally funded contracts.

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

Property Standards and Management

The district shall safeguard all property (capital assets and inventory) purchased with federal grant funds under the same guidelines as property purchased with non-federal funds **[*2 CFR 200.310]*.** Additional insurance for property purchased with federal grant funds shall be acquired if specifically required by a federal grant award. The Business Manager shall oversee the acquisition of insurance for all federally funded property.

Title to federally-owned property remains vested in the Federal Government. The district must submit annually an inventory listing of federally-owned property in its custody to the Federal awarding agency. Upon completion of the Federal award or when the property is no longer needed, the district must report the property to the Federal awarding agency for further Federal agency utilization **[*2 CFR 200.312]*.**

Federally-funded Real Property

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

If the district owns and/or purchases real property, the title to the real property acquired or improved under a federal award will vest upon acquisition with the district **[*2 CFR 200.311(a)].***

Federally-funded Capital Assets

The district may use federal grant funds to purchase capital assets (tangible and intangible assets) and supplies if approved by the granting agency. The district shall not use federal grant funds to purchase intangible property (defined in **[*2 CFR 200.1]).** If the district purchases intangible property, the title to the intangible assets vest upon acquisition with the district **[*2 CFR 200.315].***

The federally-funded capital assets shall be used only for the authorized purposes and shall be disposed of, at the end of the useful life or end of the grant period, in accordance with the grant award guidelines **[*2 CFR 200.313]*.** The district shall not use the federally-funded capital assets to generate program income. The purchase of capital assets shall be recorded in object code 663X in accordance with the FASRG and any local-use account codes.

Federally-funded Supplies

The federally-funded supplies shall be used only for the authorized purposes. Supplies shall include all non-assets such as consumable supplies and non-consumable inventory (equipment with a unit cost from $1,000 to $4,999). Any residual (unused) supplies, in excess of $5,000 in total aggregate value, at the end of the grant program or project may be used for any other federal grant program. **[2 CFR 200.314]** Otherwise, the supplies shall be retained by the district or sold but must reimburse the granting agency for the district use or sale of the supplies. The district shall implement purchasing deadlines for the purchase of federally-funded supplies to ensure that residual supplies are not available at the end of the grant period or project. The purchasing deadlines are posted on the Business webpage at www.marathonisd.net . The purchase of supplies shall be recorded in object 639X, in accordance with the FASRG and any local-use account codes.

Capitalization Policy and Definitions

The district shall utilize the same capitalization policy for non-grant and grant-funded asset purchases. The district's capitalization threshold for assets is $5,000 per unit cost. The district has adopted the EDGAR **(CFR 200.1)** definitions of property as noted below:

- *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. (CFR 200.1).
- *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 non-Federal entity for financial statement purposes, or $5,000. (CFR 200.1)

- *Computing devices* means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. (CFR 200.1)
- *General purpose equipment* means equipment which is not limited to research, medical, scientific or other technical activities.
    - Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.
- *Information technology systems* means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. (CFR 200.1)
- *Special purpose equipment* means equipment which is used only for research, medical, scientific, or other technical activities.
    - Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.
- *Supplies* means all tangible personal property other than those described in §200.1 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. (CFR 200.1)

Acquisition Cost

The district has also adopted the EDGAR definition of Acquisition cost as noted below:

1) *Acquisition cost* means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices. **[CFR 200.1]**

The district shall utilize the invoice cost, including all related costs, to record the cost of the equipment on the fixed asset database.

Inventory Items

The district has also defined "inventory items" as items with a unit cost between $1,000 and $4,999. These items shall have a tag affixed to the item for inventory tracking and insurance purposes only. Inventory items shall include computing devices within these costs. The district shall track these items for insurance purposes and shall conduct an annual inventory of these items to the extent possible. Purchases of inventory (taggable) shall be made from object code 6398 accounts.

Consumable Supplies

Consumable supplies shall include technology-related "walkable" or "personal use" items with a unit cost less than $1,000 as the following (these items shall be tracked by the Technology Department].



1) I-Pads
2) Chromebooks
3) Computers with a cost under $1,000

Consumable supplies, including the walkable and personal items with a unit cost of less than $1,000, shall be made from object code 6399 accounts. The consumable supplies shall be tracked by the campus or department making the purchase.

Identifying and Tracking Federally-Funded Assets

Titles to federally funded equipment and supply purchases shall be retained by the district, unless otherwise notified by the granting agency. **[2 CFR 200.313(a)]** As district property, the district shall affix a tag, inventory, and dispose of all assets (non-grant and grant-funded) according to the district's fixed asset procedures. [**Fixed Asset Procedures in Exhibit Section**] The district procedures shall include the recording of all assets on a database with the following information:

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

Note. Bold items are required by federal regulations (EDGAR, 2 CFR 200.313(d)(1)]

Maintaining Capital Asset Inventory & Records

All federally-funded capital assets shall be maintained in an operable state. If repairs are necessary, the district may pay for the repairs of the federally-funded assets with federal grant funds, unless expressly restricted by the granting agency. All federally-funded capital assets shall have a tag affixed to the assets to distinguish the assets from non-federally funded assets.

The district fixed asset procedures shall include an annual inventory (or more frequently if required by a granting agency) of all capital assets and reconciliation of the inventory reports. [Note. Federal requirements CFR 200.313 requires an inventory at least once every 2 years.]

The district's annual inventory of capital assets shall be conducted by business office each fiscal year. Lost, damaged, or stolen assets shall be recorded on the fixed assets database with the date of the loss. The disposition records such as the loss report (police report for thefts) shall be maintained with the capital asset records.

In addition, the district shall track all grant-funded capital asset purchases by grant, or fund code, as appropriate. The disposal of grant-funded assets shall be in accordance with federal guidelines and grant-specific guidelines, if any. At a minimum, the disposition date, reason and sale price of all federally-funded assets shall be recorded in the fixed assets database. **[2 CFR 200.213(d)]**

During the life of the asset, the district shall ensure that all assets purchased with federal grant funds are insured against loss. The costs to insure and maintain (repair) assets purchased with federal grant funds are generally allowable costs, unless specifically prohibited by a granting agency. **[2 CFR 300.310]**

The Business Manager shall be responsible for maintaining the fixed asset database of all district assets, including all federally-funded assets.

Cost Principles

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

The General Provisions for Selected Items of Cost (Cost Principles) are available on the Department of Education EDGAR webpage.

The district shall adhere to the Cost Principles for federal grants [EDGAR SUBPART E] and any additional grant-specific cost principles. General criteria affecting the allowability of costs includes, but may not be limited to, the following: **[2 CFR 200.403] and [2 CFR 200.320(b)(7)]**

- Costs must be reasonable and necessary [2 CFR 200.404]
    - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
    - Necessary is defined as costs needed to carry out the grant activities
- Be allocable to Federal awards **[2 CFR 200.405]**
- Be authorized or not prohibited under State or local laws or regulations.
- Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in EDGAR, be determined in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits. **[2 CFR 200.406]**
- Be adequately documented.

The district shall utilize the Allowability/Allocability of Costs Worksheet to verify that all proposed obligations and expenditures meet the Cost Principles. If the Worksheet reflects that the proposed obligation and/or expenditure is not allowable and/or allocable to a federal grant award, the district shall not make the obligation/purchase with the federal grant funds. Other funds, such as local funds, may be used to make the obligation/expenditure, as appropriate.

Cost Allocation Plan and Indirect Cost Rate

A cost allocation plan or an indirect (F&A) cost rate, whether submitted to a Federal cognizant agency for indirect costs or maintained on file by the district, must be certified by the district using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices III through VII, and Appendix IX. The certificate must be signed on behalf of the district by the Superintendent. [Must be an individual at a level no lower than the Superintendent or Business Manager of the district.]

All district costs with federal grant funds, whether direct or indirect, shall meet the minimum requirements of allowability as specified in the **2 CFR 200.403**. In addition, the costs must meet the general provisions for selected items of cost **(2 CFR 200.420).** Specific items not listed within these procedures shall be evaluated by the Grant Manager and Business Manager on case-by-case basis for allowability. The general cost allowability rules for specific items of cost listed within these procedures shall apply to all federal grant funds, unless more restrictive allowability rules are required by a particular federal grant award.

The district shall adhere to the more restrictive allowability rules when a conflict arises between the general allowability rules, the program-specific allowability rules and the district's allowability rules.

The same expense allocation formula shall be used for non-federal and federal funded expenditures. Purchases will be expensed to the appropriate fiscal year and/or grant period, as appropriate. For example, if the district purchases a subscription or maintenance agreement that covers a twelve-month period from January 1st through December 31st, only the current year expenditure and/or current grant period expenditure shall be posted to the general ledger, as appropriate. In this scenario, the following expenses would be posted to the general ledger.

Current fiscal year	January to August	8 months	Object code 6XXX
	September to December	4 months	Object code (1410)

The district has elected to use federal grant funds for both compensation/benefits and non-compensation expenditures.

Total Costs

The **total cost** of a federal award is the sum of allowable direct and allocable indirect costs less any applicable credits. **[2 CFR 200.402]** All refunds, rebates, discounts, or other credits to grant expenditures shall be posted to the finance general ledger as soon as the credit is known. The district shall ensure that all known credits have been posted to the general ledger prior to the drawdown on federal grant reimbursements.

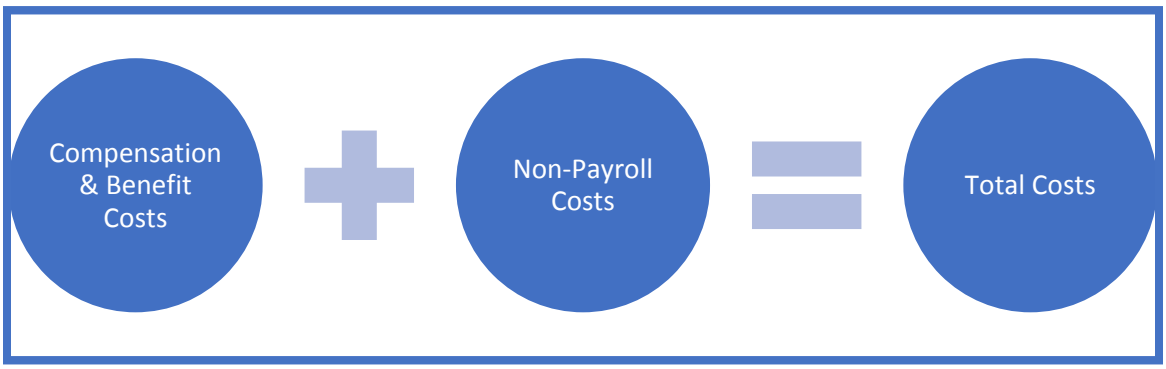
The district shall post all credits [discounts, rebates, refunds, etc.] to the general ledger on a timely basis to ensure that the district does not draw-down grant expenditures in excess of actual expenditures net

of all credits. Otherwise, the district may be considered to have drawn-down funds under an advanced cash method. The Business Manager shall ensure that all applicable known credits have been posted to the general ledger prior to preparing and submitting a federal grant draw-down request from the granting or pass-through entity.

District costs generally fall under two major categories:

1) compensation/benefits; and

2) non-compensation (supplies, services, travel/miscellaneous or equipment).



Payroll Expenditures - Compensation & Benefits

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

All payroll expenditures shall be paid in accordance with the federal cost principles and Department of Labor regulations, such as the Fair Labor Standards Act (FLSA). All payroll expenditures shall be paid in accordance with the federal cost principals. First and foremost, the payroll expenditures must be authorized on the grant application and the duties assigned must be directly related to grant activities. The Grants Manager shall provide a copy of the Payroll Summary to each of the departments noted above upon approval of the grant application.

Compensation Plan

The School Board approved Teacher/Counselor Pay Scale, and Additional/Stipend/Extra Duty Pay Scale shall be used to compensate all district staff whether paid from local, state or federal grant funds. In addition, the district shall provide the same employer-provided benefits for all district staff whether paid from local, state or federal grant funds.

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

Allowable Compensation Costs

Compensation costs shall be allowable if:

- The costs are reasonable for the services rendered and conforms to the established district compensation and benefit plans for expenditures with all other funds, i.e. local funds [2 CFR 200.430(a)(1)],
- The employees have been employed in accordance with the district's established Hiring Procedures [2 CFR 200.430(a)(2)], and
- The costs are supported by the appropriate timekeeping, absence tracking, time & effort certifications, or other documentation [2 CFR 200.430(a)(3)], as appropriate,
- Federally-funded employees shall report all outside employment or professional services rendered to other entities. The external employment and/or professional services shall not conflict with the federally-funded activities with the district [2 CFR 200.430(c)],
- Incentive compensation, such as stipends, awards, early resignation incentive, attendance incentive, etc. are in accordance with the district's written plans for each of these incentives [2 CFR 200.430(f)],
    - Stipend compensation for other non-federal grant award duties shall be supported by a Supplemental Duties Job Description/Pay Notice. The additional duties shall not conflict with the federally-funded activities with the district.

Substitute Teachers

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

Stipends and Extra Duty Pay

Stipend and extra duty pay expenditures are allowable for authorized and approved activities. A schedule or work log shall be maintained to substantiate the stipend and/or extra duty pay. NOTE: It is recommended by the TEA that a job description for each stipend role include the duties related to the grant purpose and the grant funding source. **[Note. A Supplemental Pay Notice-Job Description.]**

The School-Board approved Additional Pay Schedule shall be used to compensate all district staff (exempt and non-exempt) whether paid from local, state or federal grant funds.

The Business Manager shall ensure that the expenditures for stipend and extra duty pay are budgeted and expensed from the appropriate account code(s). The stipend and extra duty pay rates shall be the same as the rates used for similar locally funded activities. For example, if a teacher stipend for attending a 1-day professional development activity funded through local funds during a nonscheduled work day is $150 per day, the teacher stipend for attending a federally-funded 1-day professional development activity should be $150 per day, too. **[The Additional Pay Scale (adopted by the School Board) is included in the Exhibit Section.]**

Allowable Benefit Costs

District costs for fringe benefits, whether paid from local, state or federal grant funds shall be allowable as noted below **[2 CFR 200.431]:**



- All benefit costs shall be in accordance with the district's written Summary of Employee Benefits, except for any benefits that may be specifically excluded in a federal grant award
- All leave benefits shall be in accordance with the district's written Leaves and Absences Policy (DEC Legal and Local) [2 CFR 200.431(b)]
- The benefit costs shall be distributed equitably at the same allocation rate (percentage) as the base compensation
- The benefit costs were earned and paid during the grant period
- All benefit costs shall be allowable under the Internal Revenue Service, Fringe Benefits Guide (and subjected to taxes, as required by federal statute)

Non-Allowable Benefit Costs

The district shall not charge any benefit costs to a federally-funded grant if the benefit costs are not in accordance with district's written Summary of Employee Benefits, School Board Policy, **2 CFR 200.431** or other written benefit plan(s). The district has established the following as **non-allowable** benefit costs:

- Severance or settlement agreement payouts to current and/or previous federally-funded grant staff [NOTE. These costs are allowed subject to strict guidelines – district option to include or exclude.] **2 CFR 200.431(i)**
- Optional pension plans (other than the mandatory Teacher Retirement System of Texas contributions). [NOTE. These costs are allowed subject to strict guidelines – district option to include or exclude.] **2 CFR 200.431(g)**
- Automobile costs or allowance for an employee's personal use of a vehicle (regardless of whether the benefit is taxable to the employee] **2 CFR 200.431(f)**

Documentation of Compensation and Benefit Costs

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



- Absence records, if any
- Time and Effort documentation, as appropriate (Semi-Annual Certification, Periodic Time and Effort, or the Substitute System for Time and Effort)
- Timekeeping records (actual work hours per workweek) in accordance with the FLSA and the district's Timekeeping Procedures.

Timekeeping Records

All payroll expenditures will federal grant funds shall comply with EDGAR regulations such as the period of performance (200.77) and compensation (200.430).

The Payroll Managers shall ensure that all timekeeping records are properly submitted before payroll disbursements are made to federally-funded staff. The timekeeping records for exempt staff may include supplemental pay sheets for additional assignments such as summer school, tutoring, professional development, etc. in accordance with the Supplemental Pay Procedures.

The timekeeping records for non-exempt staff shall comply with the FLSA **[2 CFR 200.430(i)(3)]**. Specifically, all non-exempt work hours must be submitted in accordance with the Time Sheet & Time Clock Procedures and recorded through the district's timekeeping worksheet.

The Grant Manager, Business Manager, District PEIMS Coordinator, HR Administrator and Payroll/Benefits Director shall work collaboratively to ensure that the Role ID and object codes reflected on the grant application (Payroll Summary) are consistent with the HR, payroll, finance and PEIMS records.]

Approval of Payroll Expenditures

The process of approving payroll expenditures from grant funds shall be a collaborative process between the campus or department, Human Resources, Grants Management, and Finance [Purchasing, Budgeting, Accounting and Payroll] departments. Each campus and/or department plays an essential role in ensuring that all federal grant requirements are met.

Selection of Grant-Funded Staff

The Grants Manager shall work collaboratively with the appropriate stakeholders (campus and departments) to identify all staff needed to accomplish the grant activities. The Grant Manager shall work collaboratively with the Business Manager to obtain estimated salaries for proposed grant-funded staff prior to the completion of the grant application. And, the Grant Manager shall provide a copy of the Payroll Summary of each grant program to the campus and departments noted above upon approval of the grant application.

New Positions

New grant-funded positions shall be created only when a job description has been developed and approved by the Human Resources and the Grant Manager. The Grant Manager shall ensure that the position is approved on the grant application and that adequate funds exist to fill the position.

The finance and payroll departments shall be notified to ensure that the position is budgeted on the general ledger and the position is paid using the correct payroll account distribution codes.

New Hires

New staff hired for work in positions that are wholly or partially funded with federal grant funds, shall be



hired when a position and funding are both available. Upon separation of an employee, the home campus or department of the position shall initiate a request to replace the position. [NOTE: A Personnel Requisition Form should be used to start the process.]

The Grants Manager shall review the request to ensure that the position is still authorized and necessary. Changes to the job description, if any, shall be made at this time. The Business Manager shall review the request to ensure that adequate funds exist in the appropriate account code(s). If funds do not exist, the Business Manager shall notify the Grants Manager to determine if funds will be re-appropriated to the account code(s). After approval from the Grants Manager and Finance department, the Human Resources department shall advertise the position.

The screening and selection process shall include a review of the recommended applicant to ensure that he/she meets the highly qualified requirements under the No Child Left Behind Act (NCLB), as appropriate, or any other grant-specific credentials. The district shall advertise all new positions and collect employment applications and supporting documentation.

Upon employment, the new hire shall receive and sign a copy of his/her respective job description to include the grant funding source. NOTE: If the position is funded with a short-term grant fund, the employee shall be notified in writing when the grant funding will lapse, especially if their position will lapse at the end of the grant.]

Transfer of Personnel

When staff in a position funded with grant funds is recommended for transfer to another campus, department, or assignment, the grants management, human resources, and finance departments shall work collaboratively to ensure that the appropriate staff allocations and funding changes are made at the time of the transfer. The home campus or department shall initiate the request for the transfer, especially if it is a teaching assignment change at a campus. The grants management, human resources and finance departments must evaluate the requested transfer to ensure that the staff allocations, highly qualified staff requirements, and funding source changes are in compliance with grant requirement.

For example, if an elementary principal requests to transfer a Title I Reading teacher to a Pre-Kindergarten regular classroom teacher, the following considerations should be evaluated by the respective departments:

1) HR – ensure that a vacancy exists in a PK teacher position and that the teacher recommended for transfer is certified to teach PK and issue a new job description to the transferred staff member;
2) Grants management – ensure that the grant strategies and activities can be accomplished in a timely manner after filling the vacancy that would be created by the transfer; and
3) Finance department – ensure that funds exists for the additional PK teacher slot and change the payroll account distribution code(s) from Title I to PK as of the effective date of the transfer.

Job description for all grant funded staff

The HR Administrator shall develop and distribute a job description to all district staff that is wholly or partially funded with grant funds. The job description shall include the funding source and the job duties as they relate to the grant position. The grant-funded staff shall sign the job description at employment and on an annual basis, or at a minimum, when the funding source, job title or other change occurs in the employment or assignment of the staff member.



The job description and assignment shall be supported by documentation such as grade books, master schedule, etc.

Roster of all grant funded staff

The Grant Manager shall maintain an up-to-date roster of all grant funded staff to include the position title, annual salary, and funding source(s) by percentage. The roster of grant funded staff shall include all staff paid with non-federal grant funds whose compensation/benefits are paid as part of a matching or cost sharing requirement of a federal grant fund.

The home campus or department, human resources, and finance departments shall work collaboratively to ensure that the roster accurately reflects that data maintained in their respective area of responsibility. Discrepancies, if any, in the roster shall be brought to the attention of the grants management department.

The review of the roster shall include, but not be limited to the following:

1) Campus or department – ensure that the grant funded staff are assigned in the position title as noted on the roster. The master schedule or assignment of instructional staff must support the position title and funding source.
2) Human Resources – ensure that the position title and salary are correct as noted on the roster. In addition, the HR department shall ensure that each grant funded staff member has a signed job description on file for the position title noted on the roster. And, the HR department shall ensure that all grant-funded staff meet the state's Certification or are Highly Qualified, as appropriate.
3) Finance – ensure that the funding source(s) and salary are correct as noted on the roster. In addition, the finance department shall ensure that the payroll distribution account code(s) are in accordance with the FASRG.
4) Grant Manager – ensure that the positions are authorized on the grant application and that the PEIMS Staff Data submitted to TEA is consistent with the position title, Role ID and object code.

The review shall occur on at least a quarterly basis throughout the school year to ensure that the roster of grant funded staff is accurate and up-to-date throughout the year.

NOTE: It is critical that at least one of the reviews coincide with the submission of the Fall PEIMS Staff Data to ensure that accurate data is submitted as of the October snapshot date.

Budgeting of Grant Funded Staff

The roster of grant funded staff shall be the basis for budgeting of grant funded staff. The percentage of time in each funding source shall be utilized by the finance department to create and enter the salary portion of the grant budget. The percentages shall also be utilized by the payroll department to enter the payroll distribution account code(s).

In addition, the business office shall ensure that the Grant Personnel Schedule of the grant application matches the budget and payroll account code(s). For example, if the Grant Personnel Schedule for Title I, Part A includes a position of a "008 – Counselor (6119)", the budget and payroll account code distribution shall be entered in a 6119 object code.

The grants management, human resources and business office shall work collaboratively to adjust the budget and payroll account code distributions of grant funded staff if the time and effort documentation consistently reflects that the percentage(s) across the funding source(s) is not a true reflection of the normal work schedule.

Time and Effort Documentation

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

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

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

Time and effort requirements for staff funded 100% from one grant (or working 100% of their time in a single cost objective)

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

The timeline for semi-annual certifications shall cover a 6-month period. The 6-month period shall be determined per academic semester to coincide with teaching assignment each semester. The immediate supervisor shall submit all signed semi-annual certifications to the Grant Manager as noted below:

1) 1st Certification – due 1 week after the **end** of the 1st semester
2) 2nd Certification –due 1 week after the **end** of the 2nd semester*

*The 2nd semester certification for 10-month employees shall be due on the last working day of the school year. Submission of the required certification shall be part of a campus staff member's check out procedures.

The Grant Manager review shall consist of the following:

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

The Grant Manager shall collect and review all Semi-Annual Certification Forms. Any certifications that reflect a percentage other than 100% shall be forwarded to the finance department for adjustment of the grant payroll expenditures for the certification period. NOTE: Steps should also be taken to ensure that the staff member's work schedule is adjusted to 100% grant related, or is changed from the semi-annual



certification method to time and effort reporting.]. The Grant Manager shall file the certifications for audit purposes.

The Business Manager shall prepare a journal ledger entry to correct the account distribution code(s) as appropriate. The Superintendent shall approve the entry and the Business Manager will post the entry to the general ledger.

Time and effort requirements for staff split funded (funded from more than one (1) cost objective and/or grant programs)

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

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

These employees are required to maintain a Periodic Activity Report or to account for their time under a substitute system. The district has not been approved by the Texas Education Agency to use the Substitute Time and Effort System; therefore, employees must prepare Time and Effort Worksheet at least monthly to coincide with the district pay periods. Such reports must reflect an *after-the-fact* distribution of 100 percent of the *actual* time spent on each activity and must be signed by the employee and their immediate supervisor. Charges to payroll must be adjusted to coincide with preparation and submittal of the interim expenditure report required for TEA discretionary grants.

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

1) Monthly payroll [25th of the month] – Time & Effort reports are due by the 15th for the prior month.

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

The Grant Manager review shall consist of the following:

1) A review of the time and effort reports to compare the summary percentage of grant-related work per funding source to the budgeted percentage utilized to charge the monthly (or semi-monthly) payroll charges
2) A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the percentage of grant-related work per funding source
3) If the time and effort report reflects the same percentage, the report may be filed for audit purposes
4) If the time and effort report reflects a different percentage, the report shall be reconciled to reflect the correct payroll charges by grant funding source and forward the reconciliation to the finance department for adjustment of the payroll charges on the general ledger.

The Business Manager shall prepare a journal entry to reclassify the expenditures as noted on the reconciliation of the time and effort report(s). According to federal regulations, the final amount charged to each grant award must be accurate, allowable and properly allocated.

The business office shall post all variances greater than 10% to the general ledger on a monthly basis; otherwise, the variances shall be posted prior to the final expenditure report.

NOTE. The finance department shall use caution to avoid excess drawdown of grant funds due to unallowable payroll costs if timely adjustments to the general ledger as not posted prior to the drawdown of funds.

Time and Effort Substitute System

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

The district has not opted to use the Time and Effort Substitute System at this time.

Non-Payroll Expenditures

Non-payroll expenditures are defined as expenditures other than salaries and benefits. Direct nonpayroll expenditures include contracted services, supplies, travel and equipment. The expenditure of federal grant funds for non-payroll costs shall adhere to the district's purchasing policies and procedures. In addition to the normal purchasing process, all grant funds must be approved by the Grants Manager for each respective grant program, as appropriate.

All purchases with federal grant funds shall be in accordance with the Purchasing Procedures.

Purchase Requisitions

Purchase requisitions must be itemized with detailed descriptions, prices, delivery details, delivery/ completion date, detailed vendor info, bid number or quote information (where applicable), along with justification, terms and conditions critical to the order. Requisitions submitted without adequate detail will be returned to the originator.

Purchase Orders

The primary method for all purchases is to issue a Purchase Order. Once issued by the district and accepted by the vendor, the Purchase Order is a binding written agreement between the District and the Vendor. The types of purchase orders are noted below:

- Single PO – One time purchase of goods and/or services where need is identified, ordered, received and PO is closed immediately.
- Open purchase orders:
    - Annual PO – For annual contracts such as annual service contracts, subscriptions, etc. the PO shall include a description of the goods and/or services with specified annual quantity, unit of measure and price.
    - Monthly PO - As needed purchase of small dollar items that are expected to be purchased from a particular vendor throughout the year.

Both types of purchase orders [Single and Open] may be utilized with federal grant funds, subject to the approval of the purchase in accordance with the PO approval path.

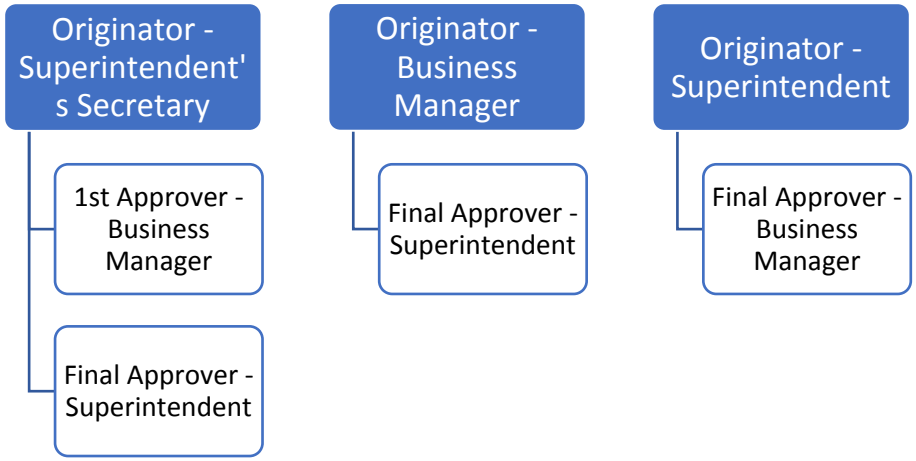
Specific instructions related to specialized purchases are included in the Purchasing Procedures. Specific instructions include, but are not limited to, the following categories of purchases:

- Walmart and Sam's Club
- Lowe's and Home Depot
- Credit cards such as the MasterCard
- Technology purchases

Approval of Purchase Orders

The district shall utilize the TxEIS Purchasing Module (transitioning to Ascender August 2021) to manage the expenditure of all federal grant funds.

The Purchase Order Approval Path is illustrated below:



Note: Due to the small school scenario, there are situations where all three positions may serve as the originator. However, controls are in place where no staff member may serve as the originator as well as the approver for a single purchase.

The district shall adhere to the normal approval path for purchase orders with non-grant funds. The Business Manager shall ensure that all purchase orders have been competitively procured as required by law. And, that the expenditure (PO) has been approved by the governing body, as appropriate [Note. School Board Policy CH Local has established the threshold of contract approval by the School Board at $10,000.]

Contracts/purchases that are approved by the School Board shall also meet the Form 1295 Certificate of Interested Parties filing instructions. The vendor shall provide a notarized Form 1295 prior to the issuance of a purchase order. After approval of the purchase order and/or contract, the Chief Financial Officer shall access the Texas Ethics Commission website to acknowledge the Form 1295.

In addition, all purchase orders with grant funds shall be reviewed and approved by the appropriate Grant Manager.

The Grant Manager review shall consist of the following:

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

Purchase Order Deadline(s)

In an effort to meet all obligation and liquidation requirements of grant funds, the district has established a **April 1st** purchase order deadline. This deadline shall be adhered to by all purchase order originators. A campus principal or department head may impose an earlier deadline for their respective campus or department.

A different purchase order deadline may be required for federal grant funds to ensure that all purchases occur within the grant period (obligation period).

Receipts of Goods and/or Services

All district staff shall adhere to the Receipt of Goods and Services Procedures to ensure that receipt of all goods and services is properly documented prior to issuing payment to the vendor. No payment shall be made to a vendor for goods and/or services unless the receipt of the goods and/or services have been verified and documented by the receiving clerk (Administrative Support Secretary).

The district receives all goods under a centralized receiving system. The Administrative Support Secretary shall receive, open, and verify the receipt of all ordered goods. Signed documentation and packing lists, if any, shall be forwarded to the Business Office for payment through the Accounts Payable Procedures.

For acceptance of services, the requestor shall inspect that the work has been accomplished according to the agreed upon terms and conditions. Acceptance of partial completion should not be made unless previously agreed upon by the district and vendor in the contract and/or agreement for services.

Receipt of partial orders shall be allowable subject to the Partial Purchase Order Receipt Procedures. Payments for partial shipments shall be made within the 30-day payment period.

All shipment errors such as shortages, overages, damages, etc. shall be reported to the Administrative Support Secretary. The Administrative Support Secretary shall be responsible for vendor relations and shall address and resolve the issues with the vendor.

Credit Card Purchases with Grant Funds

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

The Grant Manager shall review and approve all credit card expenditures if the expenditure is referred by the Business Manager for secondary approval.

The Grant Manager administrative review shall consist of the following:

1) Original, detailed receipt includes an itemized list of what was purchased
2) The purchaser has documented a valid reason for the purchase which is consistent with the grant guidelines
3) The credit card purchase meets the allowable costs principles.

NOTE: The district shall not reimburse any purchases made with a non-district credit card, except for travel-related expenditures, as appropriate.

Fraudulent credit card purchases made with federal grant funds shall be grounds for disciplinary action, up to and including termination of employment. The appropriate legal authorities shall also be notified by the Business Manager for criminal prosecution, as appropriate. Accidental use of a credit card to make an unauthorized purchase with federal grant funds may be subject to similar disciplinary action but shall require immediate (within 2 days from date of discovery) restitution to the district.

[Note. The fraudulent or accidental charges may not be charged to a federal grant fund, nor drawn-down as expenditures.

Petty Cash Purchases with Grant Funds

The district does not use a petty cash account to make purchases with federal grant funds.

Payment Authorization Form (PA)

In the event that a purchase order is not appropriate for a payment as noted in the Check Request Procedures, the requestor shall submit a Payment Authorization Form. These procedures shall not be for products or services already received by the requestor. The Payment Authorization Form shall be approved and coded by the Business Manager and the Grant Manager.

Approval of Disbursements/Expenditures

The Business Manager shall adhere to the Accounts Payable Procedures for all check disbursements. Specifically, all checks issued by the district shall be verified**,** recorded, approved, issued and reconciled by multiple individuals to ensure segregation of duties.

Payments for goods and services shall be made within thirty (30) days of receipt of the goods and/or services **and** an invoice in accordance with the Texas Prompt Payment Act.

In addition to the normal approval path of district expenditures, all grant expenditures shall be approved by the Business Manager and/or the Grant Manager under the following circumstances:

1) Invoice amount exceeds the purchase order by 10% or $200
2) Payment of an invoice will be paid by an account code(s) other than the original account code(s) that were used to encumber the purchase order
3) Travel expenditures, if not encumbered through the purchase order system
4) Non-purchase order payment such as petty cash, credit card, direct invoice, reimbursement, etc.
5) Reclassification of a prior expenditure from one account code(s) to another

Selected Item of Cost – Contracted Services

Contracted services generally include services provided by a non-district employee. On rare occasions a district employee may meet the Internal Revenue Service (IRS) rules for an independent contract. Contract originators shall utilize the Independent Contractor or Employee Determination Checklist to determine the worker status prior to submitting a contract for consideration.

All contracted services shall be in compliance with the Professional Services Costs federal regulations [2 **CFR 200.459].** Federal regulations require that professional and consultant services be rendered by individuals of a particular professional or that possess a special skill who are not employees of the district.

Contracted Services - Definitions

A *contract* is defined in EDGAR *as* a legal instrument by which the district purchases property or services needed to carry out the project or program under a federal grant award. **[2 CFR 200.1]**

Professional services are defined in the Texas Government Code (Chapter 2254) as services within the scope of the practice or accounting, architecture, land surveying, medicine, optometry, professional engineering, real estate appraising or professional nursing. In addition, includes professional services in these areas by a person who is licensed or registered in the state.

Other *contracted services* shall be defined as services by a non-employee or entity that do not meet the professional services definition.

The **Contract Management Procedures** shall be adhered to in procuring, evaluating, selecting and awarding contracts.

Selected Item of Cost – Contracted Services

Contracted services generally include services provided by a non-district employee. On rare occasions, a district employee may meet the Internal Revenue Service (IRS) rules for an independent contract. Contract originators shall utilize the Independent Contractor or Employee Determination Checklist to determine the worker status prior to submitting a contract for consideration. To ensure compliance with the IRS worker classification regulations, the final worker status classification shall be reviewed and approved by Business Manager before the worker begins services.

All contracted services shall be in compliance with the Professional Services Costs federal regulations [2 **CFR 200.459].** Federal regulations require that professional and consultant services be rendered by individuals of a particular professional or that possess a special skill who are not employees of the district.

All contracts and professional services agreements funded with federal grant funds shall be reviewed and approved in accordance with the district policies and procedures for all non-grant funds. For example, if School Board Policy requires that all contracts that exceed $10,000 be approved by the Board of Trustees, all federal grant contracts that exceed $10,000 shall also be approved by the Board.

The Business Manager shall review and approve all contracts. The review shall consist of the

district's Contract Review Checklist and any other requirements specific to the contract and/or federal grants.

Contracted Services - Definitions

A *contract* is defined in EDGAR *as* a legal instrument by which the district purchases property or services needed to carry out the project or program under a federal grant award **[2 CFR 200.1].**

Professional services are defined in the Texas Government Code (Chapter 2254) as services within the scope of the practice or accounting, architecture, land surveying, medicine, optometry, professional engineering, real estate appraising or professional nursing. In addition, it includes professional services in these areas by a person who is licensed or registered in the state.

Other *contracted services* shall be defined as services by a non-employee or entity that do not meet the professional services definition.

The district's **Contract Management Procedures** shall be adhered to in procuring, evaluating, selecting and awarding, and monitoring contracts.

Contract Review and Approval

All contracts and professional services agreements funded with federal grant funds shall be reviewed and approved in accordance with the district policies and procedures for all non-grant funds. For example, if School Board Policy requires that all contracts that exceed $50,000 be approved by the Board of Trustees, all federal grant contracts that exceed $50,000 shall also be approved by the Board.

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

Federal Regulations Review

The Grant Manager and Business Manager shall review and approve all consultant services agreements for compliance with federal regulations regarding professional service costs (**2 CFR 200.459).** The contract review shall consist of the following:

1) Consultant and/or contractor has not been suspended or debarred
2) The contract and/or funds have been approved in the grant application, if specific approval is required from the granting agency
3) The contract's nature and scope of service is directly related to the federal grant award activities [2 CFR 200.459(b)(1)]
4) The past pattern of costs, particularly in the years prior to federal awards [2 CFR 200.459(b)(3)]
5) The contract does not contain any proposal costs [not allowable under federal regulations]
6) Whether the proposed contracted services can be performed more economically by direct employment rather than contracting [2 CFR 200.459(b)(6)]
7) Capability of the proposed vendor to perform the required services

8) The qualifications of the contracting firm or individual and the customary fees charged by the proposed vendor [A Resume, Vita or Statement of Qualifications shall be required for all contracts with Independent Contractors.] [2 CFR 200.459(b)(7)]
9) The contract and/or consultant agreement meets the allowable costs principles.
10) A contract subject to Davis Bacon has the appropriate contract language
11) The contract and/or consultant agreement fee for services do not exceed any federal grant or local limits

In addition, all contracts must contain applicable provisions described in *Appendix II to Part 200 Contract Provisions for non-Federal Entity Contracts Under Federal Awards* **[2 CFR 200.327].**

All contracts with federal grant funds shall include the 2 CFR Section 200 Required Provisions Addendum for Contracts Funded by US Federal Grants (Rogers, Morris & Grover 2021).

The final approval authority for all contracts shall be the Superintendent, unless the contract is over $50,000, then the final approval authority shall be the Board of Trustees through approval at a regularly scheduled or special board meeting.

Contract Form and Required Contract Provisions

Unless the contractor provides a contract form, the district shall utilize the Consultant Services Agreement to execute a contract for services. The agreement (contract) shall include the following at a minimum, but may include other contract provisions, as appropriate.

- Services to be provided
- Service date(s)
- Contract Rate of Pay – Hourly, Daily, or Flat Amount
- Contract Term – Days, Months or other term length
- Fingerprinting/Senate Bill 9 Compliance
- Independent Contractor Status
- Certificate of Insurance Requirements
- Indemnification clause
- Confidentiality
- Termination clause
- Governing law
- Signatures

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

- The contract is only effective upon receipt by the district of the NOGA from the awarding agency.
- The contract period is aligned to the grant period of availability as stated on the NOGA from the awarding agency (period of availability).

- All services will be completed during the effective dates of the contract.
- All services will be invoiced monthly after services are received (rather than paid lump sum at the beginning of the period of availability before services are rendered) and paid upon verification of receipt of services.
- The regulations for procurement in 2 CFR 200.318-327 are followed in issuing the contract.
- All professional services provided under the contract will follow the provisions of 2 CFR 200.459 Professional service costs.
- The contract identifies the funding sources that will be charged for the services provided, including the specific amount and/or percentage of the total contract amount to be charged to each funding source.
- The contract identifies and lists only reasonable, necessary, and allocable services to be provided during the period of availability of the funding sources listed in the contract.
- The administrative costs charged to the grant in the contract must comply with any limitations for administrative costs for funding sources (if applicable).
- The contract specifies that the invoice provided by the contractor will include the list of services provided, dates of services, and location(s) where services were provided during the billing period.

In addition, the contract provisions shall include:

- The contract shall not have multi-year extensions without a "non-appropriation of funds" cancellation clause
- The contract extensions, if included, shall restrict the contract renewals and/or extensions to either a "sole discretion of the district" or "mutual agreement" and not an "automatic renewal".
- All products created as a result of the district shall be vested in the district and the district shall retain all intellectual property rights

Contractual Obligation

The date the district executes (signs) a contract for professional services shall be defined as the "obligation date". The district cannot obligate federal grant funds, except during the grant period in compliance with **EDGAR 34 CFR 75.703**, the district shall not execute a contract prior to, or after, a grant period; otherwise, the costs of the professional services shall be unallowable under the federal cost principles.

The district has elected to not execute a Letter of Intent to Contract with a third party prior to the issuance of a Notice of Grant Award (NOGA), as deemed appropriate.

Selected Item of Cost – Travel Expenditures

The district may use federal grant funds for travel costs. All travel-related expenditures from grant funds shall comply with the allowable federal cost principles **[2 CFR 200.475]**, the State of Texas-Travel Guidelines, School Board Policy (DEE Legal and Local) and the district's Travel Guidelines and Procedures.



Federal regulations **(2 CFR 200.475)** define travel costs as**:** *expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity [district]. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies.* The district has determined that all travel costs shall be paid to the travel and expensed using a combination of the actual cost and per diem basis.

The allowable rates of reimbursement shall be the lesser of the federal rates or local rates. For example, if the federal rate of reimbursement for mileage is 54 cents but the local rate established in Board Policy DEE Local is 28 cents, the maximum rate of reimbursement for mileage with federal funds shall be the local rate of 28 cents.

Note: The District currently does not reimburse mileage.

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

NOTE. No travel expenditures shall be recorded on the general ledger for a federal grant fund until AFTER the travel event has occurred and the actual travel expenditures are known and supported by documentation. Travel pre-paid or advanced expenditures shall be recorded in [the general operating fund] or [a pre-paid account (object code 1410) in the federal grant fund]. Pre-paid or advanced travel expenditures, if any, shall not be drawn-down for reimbursement until **AFTER** the travel event.

Travel Expenditures with Grant Funds (Staff)

The district reimburses for district-related travel expenses that are reasonable and necessary. Each official and employee of the District has a responsibility to limit travel to purposes that are clearly essential, and to consider the most economical means of accomplishing travel. Travelers are encouraged to evaluate the options: driving versus flying, carpooling instead of flying, sharing of rooms when feasible.

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

- All travel expenditures shall be reasonable and necessary to carry out the federal grant activities
- A completed Travel Authorization/Settlement form for all travel expenses
- Submission of a purchase requisition for all anticipated travel expenditures
- Submission of documentation and receipts to support *actual* travel expenditures within 10 days
- of the travel event
- Travel expenses shall not be recorded as travel expenses in a federal grant fund until “after the travel event” in compliance with the Obligation Rules.
    - The district has chosen to record travel expenses as “pre-paid expenses (1410)” until after the travel event in the respective federal grant.
    - After the travel event, the prepaid expenses shall be posted as expenses to a 64XX

account via general journal.

Travel Expenditures with Grant Funds (Students)

Educational field trip expenditures require pre-approval from the federal granting agency or passthrough entity. Requests for educational field trip travel shall be submitted on TEA Division of Grants Administration Request for Specific Expenditure Approval: Educational Field Trips. The Grant Manager shall prepare and submit the pre-approval forms in accordance with local travel procedures.

Allowable Travel Expenditures

- Registration fees – registration fees shall be allowable if the event is related to grant activities. Registration fees may be paid from the current grant period for an event during the next grant period **only if** there is an absolute deadline to register for the event. Early registration deadlines shall not apply. Recreational or social events subject to an additional fee, above and beyond the registration fee, shall not be allowed with grant funds.
- Meals – meal expenses for overnight travel (in accordance with local travel guidelines) shall be allowed for district employees and students. **Non-overnight travel meals expenses shall not be allowed.** The district shall advance or reimburse meal expenses, subject to the GSA limits, on an *accountable* per diem basis only. The traveler shall submit a written certification [Travel Authorization/Settlement Form] with the actual meal costs for work-related meals and shall return the unused meal funds [if any] to the district. The written certification (Travel Settlement) shall be required in lieu of actual receipts. The meal per diems shall be adjusted in accordance with IRS regulations regarding the day of departure/return and meals provided as part of the registration fee.
- Lodging – lodging expenses for overnight travel (in accordance with local travel guidelines) shall be allowed. The district shall pay for lodging expenses up to the GSA limits. Receipts shall be required for all lodging expenses. Recreational or personal services such as gyms, spas, etc. shall not be allowed with grant funds.
- Transportation – transportation expenses shall be allowed for *reasonable* expenses such as flight, rental car, taxi, shuttle, mileage reimbursement, etc. (in accordance with local travel guidelines). Receipts shall be required for all transportation expenses to the extent that a receipt is available. Transportation expenses shall be reasonable and limited to the guidance in the cost principles.

Unallowable Travel Expenditures

The following travel expenditures shall be unallowable with federal, state and local funds:

- Supplies and/or other conference resources. [This type of expense may be allowable if a purchase order is submitted before the travel event, typically an Open PO not to exceed a specified amount.]
- Alcoholic drinks or beverages
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees
- Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances)
- Hotel Internet charges (unless expense is work-related and pre-approved on travel authorization)
- Non-substantiated or fraudulent travel reimbursement requests shall be non-allowable travel

expenses. Travelers who submit fraudulent travel reimbursement requests shall be subject to disciplinary action, up to and including termination of employment.

In addition, in accordance with EDGAR, no federal, state or local funds shall be used for travel expenditures of non-district staff such as spouses. "Family-friendly" travel costs such as dependent care costs **[2 CFR 200.475(c)(1)]** may be allowable with federal grant funds under EDGAR, the district shall not allow any "family-friendly" travel expenditures with federal grant funds.

Out-of-State Travel

Out-of-state staff travel expenditures require pre-approval from the federal granting agency or pass-through entity. Requests for out-of-state travel shall be submitted on TEA Division of Grants Administration Request for Specific Expenditure Approval: Out-of-State Travel or other federal granting agency prior to the travel event. The district shall not allow out-of-state travel with federal grant funds.

Review and Approval of Travel Expenditures

The Grant Manager shall review and approve all travel-related expenditures paid with federal grant funds if the expenditure is referred by the Business Manager for secondary approval.
The Grant Manager review shall consist of the following:

1) All original, detailed receipts include an itemized list of what was purchased
2) The traveler has documented a valid reason for the travel which is consistent with the grant guidelines and purpose
3) The travel expenditures meet the allowable cost principles.
4) The travel is not for the Superintendent or other individual (non-employee such as family member, School Board, etc.).
5) The travel is for students during an educational field trip or other approved activity in accordance with grant guidelines and purpose
6) The travel is not for a contractor or consultant for *their* professional development
7) The travel was approved by the granting agency, as appropriate (for example: out-of-state and educational field trip travel)

Financial Monitoring and Reporting

The district shall ensure that all grant funds are consistently monitored throughout the grant period **[2 CFR 200.329].** The monitoring shall include, but not be limited to:

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

Monitoring of Grant Purchases and Expenditures

The Grant Manager shall monitor the expenditures during the grant period to ensure that the funds are spent in a systematic and timely manner to accomplish the grant purpose and activities. The following timeline shall be used as a general guide for spending thresholds for a grant period of 15 months. The



optimal spending thresholds noted below may be adjusted based on programmatic needs. For example, if the federal grant will be used for summer activities such as summer school, a larger percentage of the grant may need to be withheld for those specific activities.

- Within 3 months of the grant start date 25%
- Within 6 months of the grant start date 50%
- Within 9 months of the grant start date 75%
- Within 12 months of the grant start date 100%

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

In accordance with **2 CFR 200.329(b)(1)**: *the non-Federal entity [district] must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes. Annual reports must be due 90 calendar days after the reporting period; quarterly or semiannual reports must be due 30 calendar days after the reporting period. Alternatively, the Federal awarding agency or pass-through entity may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report will be due 90 calendar days after the period of performance end date. If a justified request is submitted by a non-Federal entity, the Federal agency may extend the due date for any performance report.*

The Grant Manager shall be responsible for compiling and submitting all federal program performance reports as required by the federal granting or pass-through agency.

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

The district shall disclose to the granting agency if any federal grant funds have been subject to fraud to district staff and/or contractors (vendors) **[2 CFR 200.113 Mandatory Disclosure].** Corrective actions, as appropriate, shall be implemented to remedy the loss of grant funds due to fraud.

Draw-down of Grant Funds

The district may on at least a monthly basis [on or around the 10th of the following month], or as allowed or required by the grant guidelines, draw-down grant funds that have been spent in accordance with the grant guidelines. The draw-down shall be for all expenditures to date, less grant funds received to date, as verified by a financial general ledger.

NOTE: The expenditures shall be net of all refunds, rebates, discounts, credits, and other adjustments, if any. Rebates from corporate card programs shall also be applied to federal grant awards based on an allocation method (percentage of expenditures by fund group].

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

- The expenditure has been made as evidenced by distribution of a paycheck to a grant funded staff member or mailing, e-paying, or delivering a payment to a vendor.
- Monthly payroll liability payments such as federal taxes, Social Security/Medicare taxes, Teacher
- Retirement System, wage garnishments and insurance/elective deductions have been distributed, as appropriate.
- Accrued wages (2161) and accrued liabilities (2211) shall be deducted from the expenditures reflected on the general ledger. [The accrued wages and liabilities represent future disbursements.]

At no time shall the district draw-down any "advanced" cash payments.

Initiation of Draw-Down Request for Reimbursement

The draw-down of grant funds from the granting agency shall be initiated by the Business Manager. A detailed summary general ledger of each grant fund should be generated to determine if the district is entitled to draw-down funds, i.e. if the granting agency owes the district any funds. If the district has funds available for draw-down, a detailed general ledger should be generated and forwarded to the Grant Manager for his/her review and approval and certification.

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

Review and Approval of Draw-Down Request for Reimbursement

The Business Manager and Grant Manager review shall consist of the following:

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

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

If additional documentation of an electronic draw-down is required by the granting agency, the Business Manager shall comply with the manual requirements. For example, TEA at times requests supportive information related to a drawn down such as a detailed general ledger, narrative justification, or

summary of expenditures by object code. Upon a request from the TEA, the Business Manager shall respond to the request within the allotted time to avoid designation as a "high risk" grantee.

Note. TEA issues a Risk Assessment to each district on an annual basis. The district's most recent Risk Assessment is "Medium".

The Business Manager shall be responsible to ensure that the requested draw down amount does not exceed a grant-specific draw down amount, or percentage. [NOTE: The NCLB draw down percentage is 20% per month and aggregates each month.]

Final Draw-Down Request for Reimbursement

The final draw-down of grant funds from the granting agency shall be made within the allowable timeframe. Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award **[2 CFR 200.343(b)].** The grant liquidation guidelines shall be adhered to in making final payment for all goods and services received and *placed into service* before the end of the grant period.

The final draw down process shall be the same as a monthly or periodic draw down, except that all refunds, rebates, credits, discounts, or other adjustments to the general ledger must be recorded in the general ledger prior to submitting the final draw down request. The final draw-down shall be reviewed and approved in the same manner as a periodic draw-down.

NOTE: There shall be no outstanding purchase orders or pending liquidations at the time of the final draw down of grant funds.]

The district shall promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that are not authorized to be retained by the district for use in other projects **[2 CFR 200.343(d)].**

Certification of Draw-Down Requests for Reimbursement

Federal regulations **(CFR 200.415)** require that the district certify the accuracy of the annual and fiscal reports or vouchers requesting payments be signed by the authorized individual(s). The Grant Manager and Business Manager shall jointly certify every draw-down of funds, including the final expenditure report (draw-down of funds) as noted below:

> *By signing this report, we certify to the best of our knowledge and belief that the reports is true, complete and accurate, and the expenditures, disbursements and cash receipts are the purposes and objectives set forth in the terms and conditions of the federal award. We are aware that any false, fictitious, or fraudulent information or omission of any material fact, may subject us to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise.*

Missed Deadline for Draw-Down Requests for Reimbursement

If a final draw-down deadline is missed, the Business Manager shall contact the granting agency to determine if a process exists to request a filing deadline extension.

NOTE: TEA has developed procedures to request an extension for filing expenditure reports. The request form must be completed, signed by the Superintendent and filed with TEA within 30 days of the final expenditure report deadline.

Recording Draw-Down Requests for Reimbursement Receivables

The receivable from the granting agency shall be recorded in the general ledger. State grant receivables shall be recorded to object code 1241 and federal grant receivables

The receivable from the granting agency shall be recorded in the general ledger. State grant receivables shall be recorded to object code 1241 and federal grant receivables shall be recorded to object code 1242. The same process for preparation and posting of the general ledger entry as a periodic draw-down shall be adhered to.

NOTE: The revenues realized and the expenditures should be equal at the time of the final draw down of grant funds.

Receipt of Grant Funds

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

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

The district will not maintain grant funds in a separate bank account. The district has elected to draw down federal grant funds under the cash reimbursement program guidelines, i.e. after the delivery of the payment to the payee. No interest shall be earned, recorded, nor returned to the granting agency as a result of the cash reimbursement program.

Tracking and Recording Receivables

On at least a monthly basis, the Business Manager shall review all pending receivables. Aged receivables, defined as greater than 60 days from the date of recording, shall be investigated and resolved by contacting the granting agency. The Superintendent shall be notified if aged receivables are not resolved within 90 days of recording the receivable.

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

Grant Compliance Areas

The district shall ensure that it is in compliance with all provisions and assurances of all grant programs.

In addition, the district shall comply with grant requirements such as *supplement not supplant*, comparability, indirect cost, and maintenance of effort spending levels.

Supplement, Not Supplant

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

Although the definition may change from statute to statute, supplement not supplant provisions basically require that grantees use state or local funds for all services required by state law, State Board of Education (SBOE) rule, or local policy and prohibit those funds from being diverted for other purposes when federal funds are available. Federal funds must supplement—add to, enhance, expand, increase, extend—the programs and services offered with state and local funds. Federal funds are not permitted to be used to supplant—take the place of, replace—the state and local funds used to offer those programs and services. [TEA Supplement, Not Supplant Handbook, 2019]

The Penalties for supplanting are often severe. All federal funds involved in a supplant normally must be returned to the federal government. Since audits are usually conducted after the grant period has ended, there is often no other alternative correction action available other than returning the funds. [Excerpt: TEA Supplant, Not Supplant Handbook, 2019]

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

TEA has established “presumptions of supplanting”. In other words, there are three (3) scenarios in which the US Department of Education will presume that a supplant has occurred, unless the grantee can rebut the presumption with documentation. The burden of proof is on the district.

1) Providing Services Required Under State or Local Law
2) Providing Same Services as Those Provided in Prior School Year with State or Local Funds
3) Providing the Same Services in Federal and Non-Federal Programs

The Grants Manager shall review and approve all purchase orders (and non-purchase order payments) as noted in the district’s Purchase Order Approval Path. The Grant Manager review shall include a determination if the planned purchase and/or expenditure meet one of the following guidelines:

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

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

Comparability

Comparability of services is a fiscal accountability requirement that applies to local educational agencies (LEAs) that receive funds under Title I, Part A of the Every Student Succeeds Act (ESSA). The intent of the

comparability of services requirement is to ensure that an LEA does not discriminate (either intentionally or unintentionally) against its Title I schools when distributing resources funded from state and local sources simply because these schools receive federal funds. [TEA Title I, Part Comparability of Services Guidance Handbook, 2017]

The Business Manager shall conduct the comparability test on an annual basis and complete the Title I Part A Comparability Assurance Document (CAD), as appropriate.

NOTE: The district is currently exempt from the comparability requirements due to the single campus grade spans.

If the district is not exempt, the Business Manager shall complete and submit the Comparability Computation Form (CCF) to TEA by the mid-November annual deadline.

In completing the CAD and CCF, the Business Manager shall follow the process outlined below:

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

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

Indirect Cost

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

The district has applied for an Indirect Cost Rate for the 2020-2021 Fiscal Year. The Business Manager shall complete and submit an Indirect Cost Rate Proposal for each following year by the established deadline as specified by the pass-through entity (TEA) on the Indirect Cost webpage at: http://tea.texas.gov/index4.aspx?id=3842.

The district's Indirect Cost Rate, or the maximum allowable rate, whichever is less shall be used to post Indirect Costs for federal funds to the General Fund. The Business Manager shall prepare a general ledger entry for the indirect costs. The Finance/Payroll Coordinator shall post the entry to the finance general ledger.

Maintenance of Effort

The district shall comply with the No Child Left Behind (NCLB) and Individuals with Disabilities Act (IDEA) maintenance of effort requirements.

ESSA MOE

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

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

IDEA-B MOE

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

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

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

As part of the IDEA-B grant application process, the Grant Manager will need to know the prior year Special Education expenditures and the next fiscal year budgeted Special Education Expenditures. The Business Manager shall provide these amounts to the Grants Manager not later than June 30th to



ensure that the most accurate amounts are reflected in the grant application. Changes to these amounts, as they are known, by the Business Manager shall be submitted to the Grant Manager, as appropriate.

Single Audit

In compliance with **2 CFR 200, Subpart F** – Audit Requirements, the district shall engage an independent audit firm to conduct a Single Audit of federal awards. The scope of the Single Audit shall require the following:

- The audit must be conducted in accordance with GAGAS and cover the entire operations of the district during the audit period,
- Determination if the financial statements are presented fairly in all material aspects in accordance with generally accepted accounting practices,
- Evaluate the internal controls over federal programs including testing to determine the risk level,
- Determination if the district has complied with federal statutes, regulations, and terms and conditions of the federal awards,
- Follow up on prior audit findings, and
- Submit the Data Collection Form.

Upon receipt of the Single Audit, the Superintendent shall determine if the audit contains any Corrective Actions of Questioned Costs.

- If there are any Corrective Actions, an Action Plan to remedy the deficiencies shall be developed and implemented by the Business Manager and approved by the Superintendent.
- If there are any Questioned Costs, an Action Plan to reclassify the un-allowed expenses shall be developed and implemented by the Business Manager.

The Business Manager shall electronically submit the Single Audit to the Federal Audit Clearinghouse at the end of the fiscal year. Verification of the submission shall be maintained for audit purposes.

Reporting Requirements

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

1) Programmatic reports such as activity, progress and evaluations – Grants Manager
2) Expenditure reports such as interim, draw down and final expenditure reports – Business Manager
3) Compliance reports such as Comparability, Maintenance of Effort, Indirect Cost, etc. – Business Manager
4) Highly Qualified Staff reports – Human Resources/Superintendent's Office

The Grant Manager shall monitor the overall master list to ensure that all reporting requirements have



been completed by the appropriate campus and/or department. The reporting requirements for TEA administered grants are posted by grant on the TEA Grant Opportunities webpage.

An illustration of the NCLB Consolidated Application for 2020-2021 Critical Events are noted below:

Critical Events

Grant Description	Event	Reporting Period	Due Date
All	ADC Availability Date	-	05/15/2020
All	Application Availability Date	-	06/02/2020
All	Application Due Date	-	09/03/2020
All	Last Amendment Due Date	-	06/02/2021
Title I, Part A	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title I, Part C Migrant	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title I, Part D Subpart 1	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title I, Part D Subpart 2	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title II, Part A	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title III, Part A ELA	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title III, Part A Immigrant	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title IV, Part A - SSAEP	Revised Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title I, Part A	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title I, Part C Migrant	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title I, Part D Subpart 1	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title I, Part D Subpart 2	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title II, Part A	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title III, Part A ELA	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title III, Part A Immigrant	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021
Title IV, Part A - SSAEP	Final Expenditure Report	07/01/2020-09/30/2021	11/01/2021

Remedies for Non-Compliance

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

Grant Closeout Procedures

The district shall submit all grant closeout documents to the granting agency or pass-through agency, as appropriate **[2 CFR 200.344].** Grant closeout procedures shall include, but not be limited to:

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

The Business Manager must ensure that all grant close-out provisions are met on a timely basis and resolved with the awarding agency to avoid a termination of the grant award.

Under **2 CFR 200.344(h),** if the non-Federal entity does not submit all reports in accordance with this section and the terms and conditions of the Federal Award, the Federal awarding agency must proceed to close out with the information available within one year of the period of performance end date.

Grant Awards

List of Grant Awards (including grant funding source, grant period, and grant amount]

Fund/YR	Description	CFDA#	Federal Award No	NOGA ID/Project ID	2020-2021 New Program Authorization	Prior Year New Program Extended	Reallocation & Maximum Entitlements	Total Authorization
211/1	Title I, Part A Improving Basic Programs	84.010A	S010A200043	21610101022902	$ 2,038.00	$ -	$ 59.00	$ 2,097.00
255/1	Title II, Part A Supporting Effective Instruction	84.367A	S367A200041	21694501022902	$ 1,853.00	$ -	$ 59.00	$ 1,912.00
270/8	Title V, Part B SRSA/Reap	84.358A	S358A174143		$ -	$ 13,498.00	$ -	$ 13,498.00
289/0	Title IV, Part A Subpart 1	84.424A	S424A190045	20680101022902		$ 12,166.00	$ -	$ 12,166.00
281/1	CRRSA ESSER II	84.425D	S425D210042	21521001022902	$ 7,007.00	$ -	$ -	$ 7,007.00
282/1	ARP ESSER III	84.425U	S425U210042	21528001022902	$ 10,491.00			$ 10,491.00
429/9	School Safety & Security Grant	NA	NA/State Grant	19055301022902		$ 25,000.00	$ -	$ 25,000.00

Forms, Exhibit & Procedures Section

MARATHON ISD

STATE AND FEDERAL GRANTS MANUAL

MARATHON ISD ADMINISTRATIVE REVIEW & APPROVAL OF PROCEDURES, HANDBOOKS AND MANUALS

In accordance with Board Policy BP (Local), the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District, and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures.

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

Administrative regulations are subject to Board review but shall not be adopted by the Board. The Superintendent shall review and approve all procedures, handbooks and manuals.

Handbook/Manual: State and Federal Grants Manual

School Year: 2021-2022 **Revision Date:** 9/21/2021

Signature on File

Prepared by: _____

Victoria Sanchez, Business Manager

Signature on File

Approved by: _____

Peter H. Price, Superintendent

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General Information

The district has established fiscal procedures that apply to all financial transactions regardless of the funding source. **Procedures that relate directly and/or indirectly to federal and state grant compliance are indicated with a (*).** A separate section in this manual will include specific procedures related to acquiring, expending, and managing grant funds.

In accordance with School Board Policy, BP Local, the Superintendent and administrative staff shall be responsible for developing and enforcing procedures for the operation of the District. These procedures shall constitute the administrative regulations of the District and shall consist of guidelines, handbooks, manuals, forms, and any other documents defining standard operating procedures. The Superintendent shall approve this State and Federal Grants Manual on an annual basis, or as appropriate, if federal, state or local changes in regulations or policy warrant immediate changes. **Administrative regulations [procedures] are subject to Board review but shall not be adopted by the Board. (BP Local)**

All district form/exhibits are denoted with blue highlighted text and all written, detailed procedures are denoted with green highlighted text.

Business Office Mission and Staff

The Mission of the Marathon Independent School District Business Office is to provide support to all District students, staff, parents, and community; and to ensure that all business operations are supportive of the instructional goals and objectives of the district in the attainment of the campus performance objectives (Student Achievement Indicators).

The Business Office's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

The Business Office staff shall perform multiple roles due to its small, rural school status; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Victoria Sanchez, Business Manager:	(432) 386-4431 x 109	vsanchez@marathonisd.net
Jacobina Gonzalez, District Secretary/HR:	(432) 386-4431 x 101	cgonzalez@marathonisd.net
Consuelo Salmon, CNP	(432) 386-4431 x 114	csalmon@marathonisd.net
Mary Grisham, Dean of Students:	(432) 386-4431 x 100	mgrisham@marathonisd.net
Peter H. Price, Superintendent:	(432) 386-4431 x 102	pprice@marathonisd.net

All Business Office staff are expected to comply with the:

- **Code of Ethics and Standard Practices for Texas Educators [Board Policy DH (Exhibit),**
- **School Board Policies, especially CAA Local regarding fraud,**
- **Marathon ISD Employee Handbook,**
- **Marathon ISD Fiscal Manual, sub-manuals and procedures,**
- **Confidentiality Agreement, and**
- **Marathon ISD Technology Responsible Use Guidelines.**

Each staff member shall have an up-to-date job description on file in the Human Resources department. In addition, each staff member should receive and sign a job description and corresponding evaluation

instrument during the annual evaluation process. Changes to job descriptions should be made when substantial changes occur in job duties or responsibilities.

Each staff member partakes in various roles in every area of the Business Office, as a means of providing sound internal controls and segregation of duties. These duties are outlined in each area's procedures manual or guideline.

The Superintendent, Business Manager, and Dean of Students are exempt positions under the FLSA. The District Secretary/HR and Child Nutrition Staff positions are non-exempt positions under the FLSA.

General Ledger Maintenance (*)

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

The Business Manager shall be responsible for monitoring and accuracy of the general ledger on a monthly basis as part of the monthly End-of-Month Process. The general ledger shall be reviewed for accuracy in areas such as, but not limited to the following:

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

Journal Entries (*)

All general ledger entries shall be in balance (debits shall equal credits). A Journal Voucher form shall be used to document all entries. All journal entries shall be numbered for tracking purposes. An automated numbering system [through Ascender] shall be utilized by the district. The Business Manager shall be authorized to create journal entries. The Superintendent shall be authorized to approve journal entries. All of the aforementioned business staff shall be authorized to post journal entries to the general ledger.

Note: As an internal control, no single business office staff member shall create, approve and post journal entries within line items in excess of $25,000. Journal entries with one or more line items in excess of $25,000 shall be approved by the Superintendent, if the Business Manager will create and post the journal entry.

All payroll general journals shall be interfaced by the Business Manager to the finance system prior to the closing the month. Pre-post payroll general journals shall be reconciled to the finance payroll general journals and posted accurately to the general ledger. All payroll general journals must be posted to the finance general ledger no later than five (5) days after the actual pay date.

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

School Board Reports and a detailed Check Payments report for the previous month should be generated by the Business Manager and presented for board review to the Superintendent. The financial reports and check payment list shall not be approved by the School Board.

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

- Cash Receipts General Journal
- General Journal
- Check Payments & Check Register
- Summary General Ledger
- Detail General Ledger (Electronic Format)

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

Data Entry and Validation (*)

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

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

General Ledger Transaction (*)

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

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

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



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

End of Month Process

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

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

The Finance EOM Checklist and Procedures should be utilized to ensure that all critical steps are followed during the EOM Process.

End of Fiscal Year Process

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

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

- **Reconcile all cash and investment accounts –** all cash and investment accounts (1110 and 1120) shall match the corresponding bank or investment general ledger balances as of August 31st, as reflected on the respective monthly statement.
- **Reconcile all revenue accounts with amounts received and/or earned as of August 31st –** All measurable revenue should be posted to the general ledger. For example, all state aid earned as of the most recent Summary of Finance report from TEA shall be posted to the appropriate state revenue accounts.
- **Reconcile all state and federal grant revenue and expenditures –** the revenue and expenditures in every grant program (state and federal) should equal. The excess revenue if any should be reclassified to a payable (218X) to the granting agency, unless the excess revenue is an advance payment (deferred revenue - 2310). If expenditures exceed revenue, the amount due from the granting agency should be posted to the revenue account and accounts receivable accounts (214X).
- **Reconcile the final amended budget –** verify that all budget amendments (at the functional level) have been posted to the general ledger. The sum of the original budget, plus all budget amendments during the fiscal year shall equal the final amended budget.

- **Reconcile and post all accounts receivables –** all funds due from other sources, as of August 31st, shall be posted to the general ledger. The other receivables (2190) shall be measurable and expected to be received within 60 days after the end of the fiscal year in accordance with the district's accounting standards.
- **Reconcile and post all accounts payables –** all payables due to others (vendors especially), as of August 31st, shall be posted to the general ledger. The amounts due for all goods and/or services received as of August 31st are classified as accounts payable and paid during the next fiscal year. The district has established a September 20th cut-off for prior year accounts payables, unless the accounts payable expense exceeds $10,000 and is known prior to the end of the audit field work. [Note: The accounts payable account (2110) in the prior fiscal year and the next fiscal year must be in balance.]
- **Reconcile all accrued wages and benefits as of August 31st –** All accrued wages and benefits (object codes 2161 and 2211) shall be posted to the general ledger, especially for all wages earned in August but scheduled to be paid in the next fiscal year (after September 1st).
- **Reconcile all TRS deductions and payments as of August 31st –** All TRS employee and employer deductions and expenses shall be posted to the general ledger and paid to TRS before the end of the fiscal year. Any funds remaining in object code 2155 shall be reconciled to identify under and/or overpayments to the TRS.
- **Reconcile all mandatory and voluntary deductions as of August 31st –** All mandatory (social security, withholding tax, and garnishments) and voluntary deductions (insurance and other benefits) shall be posted to the general ledger and disbursed as required by law. Any remaining funds in object codes 2151, 2153 and 2159 shall be reconciled at year end.
- **Reconcile all Due To and Due From accounts as of August 31st –** All Due To and Due From accounts shall be in balance throughout the year and at the end of the fiscal year. (object codes 217X and 126X).
- **Reconcile all prepaid expenses as of August 31st –** All prepaid expenses shall be posted to the general ledger to object code 1410. A prepaid expense is typically one that represents a disbursement of funds (payment) for goods or services that will be received or utilized in the next fiscal year. For example, a maintenance agreement that has a term of January 1st through December 31st, would have an expense for 6 months in the current fiscal and a prepaid expense of 6 months at the end of the fiscal year. [Note: The prepaid expenses should be cleared in the next fiscal year by posting the expense to the appropriate expense account code(s).
- **Reconcile the fixed assets ledger with all fixed asset additions, deletions, or changes –** All assets (as defined in the Fixed Asset Procedures) acquired during the fiscal year shall be added to the fixed asset ledger (database and/or Excel spreadsheet). Capital assets shall be recorded in object code 663X. All assets disposed of (sold or lost) shall be removed from the fixed asset ledger. Changes, if any, to the location, value, or category of assets shall be posted to the fixed asset ledger in Fund Code 901.
- **Reconcile the fund balance as of August 31st –** All changes, reductions, additions, and/or designations [restricted, committed, assigned, etc.] of fund balance accounts shall be posted to the general ledger. All budgetary fund balance accounts (object code 3700) shall be posted to the appropriate fund balance account (typically object code 3600). [Note: Changes to the budgeted and committed fund balances should be supported by minutes of Board approval. The Superintendent and Business Manager are authorized by the School Board to assign fund balances.]

Segregation of Duties (*)

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

- **Endorsement of checks –** The same staff member shall not prepare **and** endorse accounts payable or payroll checks.
- **Bank reconciliations –** The same staff member shall not prepare cash disbursements, cash deposits, or other cash transactions **and** reconcile the district's bank accounts without verification and signature from Superintendent on finalized bank reconciliations.
- **Maintain non-cash accounting records –** The same staff member shall not prepare non-cash general ledger transactions **and** post the transactions to the general ledger. Verification/Approval of the transaction must be made by a separate staff member, usually the Superintendent.
- **Purchasing and Receiving functions –** The same staff member shall not serve as the final approver of a purchase order **and** verify receipt of the goods.
- **Contract Management –** The same staff member shall not approve a contract for goods or services **and** have sole approval authority to disburse the payment for the contracted goods or services.
- **General Ledger Maintenance –** The same staff member shall not prepare, approve and post a general ledger transaction, unless a specific exception exists in the district procedures.

Retention of Records (*)

All financial records for the current fiscal year shall be retained for audit purposes in accordance with the district Local Records Retention Schedule at the district's business office. Prior year records shall be filed and archived within the business office's records center. Destruction of records, at the expiration of the records, shall also be in accordance with the district's Local Records Retention Schedule. **Note: The Destruction Schedule [list of all records destroyed] is a permanent document.** Unless a record that has been destroyed is specifically listed on a Destruction Schedule, it is presumed to still exist. **The local retention period or federal retention period, whichever is longer, shall prevail.**

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. **[2 CFR 200.222]**

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

- Grant applications and grant award notifications (Paper and PDF files)
- Grant revenues and expenditures (Ascender) Finance System
- Grant purchasing records (Ascender) Requisition & Finance systems, paper, PDF and Excel files)
- Grant expenditure draw-downs (reimbursements) – (Paper, PDF, and Excel Files)

In accordance with federal regulations, the district shall maintain the grant-related records in an open and machine readable format. Specifically, the district shall use the following formats to store electronic data. **[2 CFR 200.335]**

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

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

Data System Security & Access to Records (*)

The business office staff handles and/or processes a substantial amount of confidential information. All staff is strictly prohibited from revealing confidential information to an unauthorized individual. Unless required by Federal, state, and local statute, the district is not required to permit public access to their records. The district shall make all grant-related records available for access to the federal granting agency and/or pass-through entity upon request. **[2 CFR 200.336]**

All business office staff shall sign a Confidentiality Agreement on an annual basis. Among the most critical information is documentation related to employee's Personally-Identifiable Information (PII) such as health, benefits, financial, family members, or other personal information. **[2 CFR 300.337]** Violators will be subject to discipline, employment termination, and/or may be reported to the appropriate legal authorities. Violations of some protected information, such as health or medical information, is also protected by federal laws, such as HIPPA.

Unless notified otherwise by the federal granting agency, the district shall retain all financial and program records related to the grant award in accordance with the federal grant. Upon request from the federal granting agency, the district shall transfer the records to the requesting federal agency. **[2 CFR 300.334]**

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

Each staff member shall take appropriate steps to ensure that their respective computer system is managed in a control environment to prevent unauthorized access. At no time (including lunch breaks) shall a computer system be logged on to a financial data system while unattended by the respective staff member. All computer systems shall be reverted to a screen lock after **30 minutes (or less) of nonuse**.

Assignment of Access and Passwords (*)

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

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

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

Revoking Access (*)

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

Business Staff Training (*)

Every staff member will be scheduled to attend at least one training and/or conference opportunity per year.

An annual training calendar shall be developed that may include, but is not limited to, topics in the following areas:

- Account Coding
- Payroll and Human Resources Compliance Issues
- PEIMS Data Reporting and Quality
- GASB
- Audit requirements
- Legal changes, such as Purchasing
- State and Federal Grants Management
- Data system (software)
- Travel Guidelines
- Other job-related area(s) requested by a staff member
- Other job-related area(s) assigned by the Business Manager as a growth opportunity

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

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

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

- Activity Account Management
- Budget Development Process
- Cash Management
- State and Federal Grants Management
- Other area(s) requested by the Superintendent or department/campus administrator

State and Federal Grant Management (*)

The Department of Contracts, Grants and Financial Administration (CGFA) at Texas Education Agency is responsible for overseeing all phases of federal and state contracts and grants awarded to TEA grantees, including independent school districts, or LEAs. The department houses the following divisions:

- Grants Administration Division
    - Provides centralized administration of all formula and discretionary state-appropriated funds and federal grant funds awarded to TEA.
- Federal Fiscal Compliance and Reporting Division
    - Oversees activities of federal grant programs to determine whether organizations are in compliance with fiscal requirements to ensure that grant recipients spend funds in the manner specified by the grant program.
- Federal Fiscal Monitoring Division
    - Monitors the expenditures of federal grant recipients to ensure federal funds are used for authorized purposes in compliance with federal statutes, regulations, and terms and conditions of the federal awards.

Compliance with all federal and state grant requirements is essential to ensure that all granted funds remain with the district. Failure to comply with grant requirements may result in denial of reimbursement requests and/or requests from the granting agency to return a portion or in some cases all grant funds. The Texas Education agency acts as the pass-thru entity for many of the United States Department of Education (USDE) federal grants.

TEA Grant Opportunities are posted on the TEA webpage to provide administrative guidance, timelines, due dates, program-specific guidelines, use of funds, and many more resources.

Federal Regulations for Federal Grant Awards

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

Title 34 of the Code of Federal Regulations (34 CFR), known as the Education Department General Administrative Regulations (EDGAR), pertains to TEA grants. For a complete description of the federal regulations that apply to federal education grant awards, visit USDE's EDGAR website. Refer to the EDGAR Materials and Resources page of the TEA website for details on new federal regulations, including their effective/applicability date, purpose, a list of the OMB circulars they replace, and links to related TEA grantee guidance.

For state-administered federal grants, TEA shall notify the district on the Notice of Grant Award (NOGA) of the applicable administrative regulations.

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

Overview of the Education Department General Administrative Regulations (EDGAR). The EDGAR, as amended on December 26, 2014, includes six (6) subparts and multiple appendices under 2 CFR Part 200 of EDGAR as noted below:

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

Generally, 2 CFR Part 200 applies to all programs under the Elementary & Secondary Education Act (ESEA) and may apply to other US Department of Education grants. Note: Title IVII (Impact Aid) Program is specifically excluded from 2 CFR Part 200. [Reference: 34 Part 299.2]

The EDGAR in its entirety can be accessed at: Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations.

Technical assistance and interim guidance can be accessed at: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards | U.S. Department of Education. Interim guidance should be monitored to ensure that additional requirements or flexibilities issued via an OMB Memorandum, but not codified in the EDGAR are known and complied with.

To ensure consistency with the EDGAR, the district shall utilize the acronyms and definitions included in the EDGAR for general terms related to the management of federal grant funds. The EDGAR Acronyms and Definitions can be found in CFR 200.0 through 200.1, respectively.

Programmatic regulations are for each of the district's federal grant awards are hyperlinked in the List of Grant Awards for easy access to the Fiscal Guidelines, Allowable Costs, and/or other programmatic regulations.

At the District level, managing State and Federal Grants shall be a collaborative process between the Finance (Accounting, Budgeting, Purchasing, Payroll, etc.), Human Resources and Grant Management Departments. Each respective department shall be responsible for their duties and responsibilities as they relate to the management of state and/or federal grants. The duties of each department are listed below in general terms. Additional, specific duties and responsibilities may be listed within an area of compliance within this Manual.

Finance Department

- Assisting the Grant Manager with budgeting grants funds. Preparing and posting the initial budget and all amendments to the general ledger.

- Assisting the Human Resources, Payroll and Grants departments with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related financial reports (monthly, quarterly and/or annual).
- Preparing all financial records for the annual financial audit and single audit, as appropriate.
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Adjusting the general ledger, as appropriate, after the Grant Manager's reconciliation of the time and effort reports, as appropriate if adjustments are necessary.
- Developing and maintaining all salary schedules to ensure consistency between local and non-local pay rates (Includes base salaries, stipends and extra-duty rates of pay)
- Managing the day-to-day cash needs for grant expenditures and drawing-down cash reimbursements, as appropriate
- Managing all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all financial records for the required length of time (5 years) for audit purposes
- Managing all fixed assets and ensuring compliance with the inventory and disposition federal guidelines

Human Resources Department

- Assisting the Grant Manager with the recruitment and hiring of all grant-funded staff
- Ensuring that all grant-funded staff meet the Texas Educator Equity Staff federal guidelines, as appropriate (and, all state certification requirements)
- Ensuring that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis)
- Preparing the Texas Educator Equity Staff Annual Report and conducting the required public notice or hearing, as appropriate
- Maintaining audit-ready HR employee files for financial audit or single audit purposes, as appropriate
- Assisting the Grant Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all personnel records for the required length of time (5 years) for audit purposes

Grant Management or Special Program Department **[the role of Grant Manager will be assigned to the Superintendent, unless otherwise noted)**

- Working cooperatively with the campus staff to ensure that all grant activities are collaboratively planned and appropriate to campus needs.
- Providing supporting documentation for budgeted grants funds. And, submitting all grant amendments to the finance department to facilitate budget amendments.
- Assisting the Human Resources/Payroll department with determining the payroll distribution code(s) for all grant-funded staff.
- Preparing all grant-related programmatic (evaluation) reports (monthly, quarterly and/or annual).
- Ensuring compliance with the FASRG in coding all payroll and non-payroll expenditures.
- Receiving and monitoring the time and effort reports, as appropriate, and submitting adjustments, if any, to the finance department.
- Monitoring the spending thresholds throughout the grant period to ensure that the grant activities are being conducted systematically throughout the grant period

- Reviewing and approving all purchasing and contractual commitments in compliance with the grant periods and allowable cost principles
- Retaining all application and programmatic grant records for the required length of time (5 years) for audit purposes
- Providing information to the Human Resources/Payroll department regarding the number and type of grant-funded positions approved in the grant application by the granting authority
- Verifying with the HR department that all grant-funded staff meet the Texas Educator Equity Staff federal guidelines, as appropriate (And, all state certification requirements)
- Verifying with the HR department that all grant-funded staff have a job description with the grant-related duties and funding. (And, that all grant-funded staff sign a job description on an annual basis)
- Verifying with the HR department that the Texas Educator Equity Staff Annual Report and conducting the required public notice or hearing, as appropriate
- Assisting the HR department with determining the position title, Role ID and other salary information for use in completing the grant application

Payroll Department

- Maintaining audit-ready payroll employee files for financial audit or single audit purposes, as appropriate
- Assisting the Grant Manager with determining the position title, Role ID and other salary information for use in completing the grant application
- Retaining all payroll records for the required length of time (5 years) for audit purposes
- Assisting the Human Resources & Grants departments with determining the payroll distribution code(s) for all grant-funded staff.
- Receive and review Time and Effort documentation to compare to payroll distribution record.

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

Part I – State Grants

State Programs – Allotments

The Texas Education Agency's State Funding Division is responsible for administering the Foundation School Program (FSP) and wealth equalization provisions of the Texas Education Code. In addition to the FSP Basic Allotment, the district receives state program allotments to meet the needs of specific student populations. The special program allotments shall be used to ***supplement*** (beyond the basic program) the academic needs of students enrolled in a special program.

The FSP has two main components, **operations funding** and **facilities funding**. Each component is tied to the tax efforts of school districts. These components provide funding for school district operations and school facilities. This overview briefly describes the main components of the FSP.

1. The operations funding component of the FSP assists school districts in financing their maintenance and operations (M&O) through the following two formulas:

o Tier One of the FSP provides school districts (and open-enrollment charter schools) with a basic level of funding through several allotments, including those for regular basic education, special education (SPED), dyslexia, compensatory education, bilingual education (including dual language programs), career and technology education (CTE), public education grants, early education, college, career, or military readiness, fast growth, small and mid-sized districts, teacher incentives, transportation, and new instructional facilities.

o Tier Two of the FSP is intended to supplement the basic funding provided by Tier One. Tier Two guarantees a specific level of funding per student in weighted average daily attendance, or WADA, (to be discussed later) for each penny of tax effort above a school district's maximum Tier One tax rate (also referred to as the state maximum compressed tax rate, or MCR). The funding provided by this additional tax effort is also referred to as enrichment.

2. The facilities funding component of the FSP provides school districts (excluding open-enrollment charter schools) with assistance for debt service related to funding school facilities through the following two programs:
   o The Instructional Facilities Allotment (IFA) program provides funding to school districts for debt service payments on debt associated with the purchase, construction, renovation, and expansion of instructional facilities. Districts use this funding to make annual debt service payments on qualifying bonds and lease-purchase agreements.

   o The Existing Debt Allotment (EDA) program provides funding to school districts for debt service payments on eligible bonded debt.

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

A percentage of each state allotment must be spent on "direct" expenditures for the given special program. The current (after HB3) percentages and program intent code (PIC) are noted below by program:

- Gifted and Talented Education 100% PIC21*
- Career & Technology Allotment 55% PIC 22
- Special Education Allotment 55% PIC 23/33 PK, 43 Dyslexia
- Bilingual/ESL Education 55% PIC 25/35
- State Compensatory Education (SCE) 55% PIC 24-30 (except 25 & 27), 34 PK
- Early Education Allotment 100% PIC 36
- Dyslexia Allotment 100% PIC 37
- CCMR Outcomes Bonus 100% PIC 38

*PIC 21 was not a state-funded separate allotment as of HB 3 (2019) but was reinstated in FY 2021-2022 (HB 1525). A TAA issued on 8/26/2021 confirmed that the GT Allotment spend percentage requirement will be at 100%. We should continue to classify GT-related expenses in PIC 21.



**PIC 31 was discontinued with HB 3 (2019), but residual funds (if any) should continue to be coded to PIC 31 until 100% of the High School Allotment has been expensed.

Note: The district does use PIC 30 and operates a Title I Schoolwide Program.

Budgeting Special Program Allotments

The per-pupil expenditures of federal, state, and local funds, including actual personal expenditures and actual non-personnel expenditures must be in compliance with federal regulations [ESSA and 34 CFR]. As a best practice, the district shall ensure that the appropriate program intent code (PIC) and campus/department organization codes are used during the budget and expenditure processes. Expenditures coded to PIC 99 (undistributed) and Organization Code 999 will be distributed by TEA using a methodology that may include: student enrollment by campus, staff FTEs, square footage of buildings (for functions such as 34, 35, 51, etc.), or other methodology as may be determined by TEA.

During the budget process, the estimated state allotment shall be calculated by the Business Manager based on prior year special program enrollment and average daily attendance (ADA). The estimated state allotment by special program shall be provided to the Superintendent. The Superintendent has global oversight of all state special programs and is directly responsible for their respective program(s) and communication with appropriate special programs staff. These special program administrators and staff shall be responsible for the programmatic compliance in their respective program(s). Programmatic compliance shall include, but not limited to: identification of student eligible for a special program; program design; instructional delivery; entry/exit procedures; professional development; certification; and program evaluation.

- Special Education
- Career & Technical Education
- Gifted & Talented Education
- State Compensatory Education (SCE)
- Bilingual/ESL Education
- Dyslexia
- Early Education
- CCMR Outcomes Bonus

The Business Manager shall be responsible for the financial compliance in each of these special programs. Financial compliance shall include, but not limited to: budget development & monitoring; approval of expenditure; financial reporting to TEA; financial audit; calculating per-pupil expenditures by program; budget allocations for compensatory, intensive, and accelerated instruction; student-teacher ratios; and purchasing with state allotment funds.

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

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

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

Program Intent Codes (PICs) - FASRG

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

Basic Services – PIC 1X

- PIC 11 Basic Educational Services

Enhanced Services – PIC 2X – 3X

- PIC 21 Gifted & Talented
- PIC 22 Career & Technical Education
- PIC 23 Special Education
- PIC 24 Accelerated Instruction (State Compensatory Education)**
- PIC 25 Bilingual and ESL Education
- PIC 26 Non-Disciplinary Alternative Education Program
- PIC 29 Disciplinary Alternative Education Program – SCE Supplemental
- PIC 30 Title I, Part A Schoolwide Activities related to SCE (Campuses with 40% or more educationally disadvantaged students)
- PIC 31 High School Allotment (No longer applicable in 2019-2020)
- PIC 32 Prekindergarten – Basic Services
- PIC 33 Prekindergarten – Special Education*
- PIC 34 Prekindergarten – Compensatory Education**
- PIC 35 Prekindergarten – Bilingual Education
- PIC 36 Early Education Allotment (New in 2019-2020)
- PIC 37 Dyslexia (New in 2019-2020)
- PIC 38 College, Career and Military Readiness (CCMR) –(New in 2019-2020)

*PIC codes used in Special Education mandated spending requirement
**PIC codes used in State Compensatory Education mandated spending requirement
***PIC codes used in Bilingual/ESL mandated spending requirement

If the “intent” of a particular course or program is one of the Enhanced Services, the appropriate PIC shall be used for the expenditures even if an incidental student(s) benefit from the program. For example, the salary of a Special Education Instructional Aide should be paid 100% from PIC 23, if the intent of his/her position is to support Special Education students even though 1 or 2 non-special education students also benefit from a small group instructional setting.

Student Special Program Enrollment Reporting (PEIMS)

The special program enrollment shall be reported to TEA through the PEIMS data submissions. The Superintendent and the Dean of Students shall be responsible for developing procedures to identify the entry and exit of students into the state mandated special programs. The procedures shall comply with the Texas Education Code, Chapter 29 for each respective special program. The entry and withdrawal of students in special programs shall be in accordance with the district's Attendance Accounting Procedures Handbook, TEA's *Student Attendance Accounting Handbook (SAAH)* and the *Texas Student Data Standards (TSDS).*

Upon enrollment and throughout the school year, the Student Information System, Ascender, shall be used to record student enrollment in each special program. The student enrollment record shall include the entry and exit date(s) for all special programs that generate state funding.

The PEIMS Annual Timelines shall be used to ensure that prior to the submission of the Fall, Summer and Extended Year PEIMS Student Data that all students are properly coded in their respective special programs. The Superintendent or Dean of Students shall review the appropriate TSDS reports prior to all PEIMS Submissions to ensure that the student special program enrollment is accurate and reasonable compared to the historical data. The reports listed on the table below include some, but not all, of the reports that must be reviewed and signed-off on before the submission of PEIMS data to TEA.

Staff Full-time Equivalents (FTEs) and Payroll Account Coding

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

- What the employee will do? Determines the function code
- What is the FLSA status of employee? Determines the object code [Exempt staff – 6119 and Non-exempt staff – 6129]
- Where the employee will work? Determines the organization code (may be split)
- Who will benefit? Determines the population served or PIC (may be split)

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

To ensure accuracy of Staff FTEs by special program the district will:

By September 15th, each school year, the Superintendent and Dean of Students, shall prepare a Staff Schedule report that is based on the campus Master Schedule. The report shall reflect the names of all staff, the position, and the assignment(s) by PIC code. For example, a teacher that teacher 4 special education classes and 4 career and technical education courses, should have .5 FTEs in PIC 23 and .5 FTEs in PIC 22. [Note. The master schedule shall reflect the teaching assignment for all teachers and every course section shall reflect the "intent", or population served code. The population served codes (**PEIMS Population Served Code Table 030**) and program intent codes are correlated below:

- Population Served Code 04 PIC 21 Gifted & Talented
- Population Served Code 05 PIC 22 Career & Technical Education
- Population Served Code 06 PIC 23 Special Education

- Population Served Code 03 PIC 24 Accelerated Education (State Compensatory Education)
- Population Served Code 02 PIC 25 Bilingual Education
- Population Served Code 07 PIC 25 ESL Education
- Population Served Code 03 PIC 26 Non-Disciplinary Alternative Education Program
- Population Served Code 03 PIC 28 Disciplinary Alternative Education Program – Basic
- Population Served Code 03 PIC 29 Disciplinary Alternative Education Program – SCE
- Population Served Code 03 PIC 30 Title I, Part A Schoolwide Activities related to SCE
- Population Service Code 06 PIC 33 Prekindergarten – Special Education
- Population Service Code 03 PIC 34 Prekindergarten – Compensatory Education
- Population Service Code 02 PIC 35 Prekindergarten – Bilingual Education
- Population Service Code 06 PIC 43 Dyslexia – Special Education

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

The Superintendent shall also submit a Staff FTE report for non-campus administrative staff **by September 15th** at the beginning of each fiscal year. The PIC codes for the non-campus staff shall reflect what they do, where they are assigned to work, and the special program(s) that they support.

The Staff FTEs reports shall be submitted to the Business Manager no later than the deadline of September 15th at the beginning of each fiscal year. The Business Manager all verify the Staff FTEs and ensure that funds are budgeted in the appropriate payroll account codes. Budget changes and/or amendments, if any, shall be prepared by the Business Manager. [Note. The minimum spend percentages shall be verified again to ensure that the budgeted amount by PIC still meets or exceeds the minimum spend percentage by special program.]

After approval of the Staff FTEs reports, a copy of the report shall be provided to the payroll department for the purpose of updating the payroll distribution record(s) of each district employee.

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

The staff FTEs by special program shall be reported to TEA through the PEIMS data submissions. Superintendent and Dean of Students shall be responsible for developing procedures to ensure that all staff, especially instructional staff, has the correct populated served code in the campus master schedule. The procedures shall comply with the district's Attendance Accounting Procedures Handbook, TEA's *Student Attendance Accounting Handbook (SAAH)* and the *Texas Student Data Standards (TSDS).*

The Student Information System (Ascender) shall be used to create the district/campus master schedule, instructor records, and course/section records. Specifically, every course record shall reflect the correct Service ID (as noted on TEDS Code Table C022 Service-ID); and every section course record shall reflect the correct Population Served Code (as noted on TEDS Code Table C030 Population-Served-Code).

The PEIMS Annual Timelines shall be used to ensure that prior to the submission of the Fall and Summer PEIMS Staff Data that all staff are properly coded in their respective special programs. The Superintendent and/or Dean of Students shall review the appropriate TSDS reports prior to all PEIMS

Submissions to ensure that the staff data by special program enrollment is accurate and reasonable compared to the historical data. The reports listed on the table below include some, but not all, of the reports that shall be reviewed and signed-off on before the submission of PEIMS data to TEA.

State Allotment Program Expenditures Compliance

Throughout the fiscal year and at the end of the fiscal year, the Business Manager shall calculate the periodic and final spend percentages for each special program. The allocated expenditures by program intent code (PIC) shall be used to determine compliance. In the event that direct expenditures fall below the mandated percentages, the Business Manager shall ensure that the deficit amount is budgeted in the following fiscal year. The deficit amounts, if any, shall be provided by the Business Manager to the Superintendent and Dean of Students no later than October 1st for planning and budgeting purposes. The Superintendent and Dean of Students shall submit the proposed budget to the Business Manager no later than November 1st of the following fiscal year.

The TEA Special Allotments Monitoring Program (SAMP) methodology and expenditure rate calculation worksheet shall be used by the finance department, specifically the Business Manager to ensure compliance with required spend percentages. The SAMP shall include the supplemental state allotment programs: 1.) Special Education, 2.) Compensatory Education, 3.) Bilingual Education, 4.) Career and Technology Education, 5) Dyslexia, 6) Early Education, and 7) CCMR. The Gifted and Talented expenditures (PIC 21) will also be monitored by the TEA.

Upon receipt of a TEA Preliminary SAMP report, the Business Manager shall review the report and submit any additional information to TEA within 10 days of the report. If the results of a TEA Special Allotments Monitoring Program report indicate that the district did not over a period of three (3) fiscal years, utilize the state allotment program funds in accordance with TEC, TAC or TEA guidelines, the Business Manager and Superintendent shall develop a Corrective Action Plan. If the Corrective Action Plan indicates that the district must return state allotment program funds to TEA, the funds shall be submitted to TEA within the allotted time period. If the Corrective Action Plan indicates that the district shall correct operational procedures related to the budgeting and expensing of state allotment program funds, the Business Manager shall draft and implement the operational procedures.

State Allotment Program Legal Requirements (TEC excerpts)

State laws, specifically Chapter 29 and Chapter 48 include requirements related to program eligibility and allowable funds. Excerpts from each state allotment program fund requirements are noted in the following sections.

Beginning with fiscal year-end (FYE) 2021, LEA auditors are strongly encouraged to answer the new set of compliance questions that are aligned with the requirements to the Texas Education Code, §48.104, Compensatory Education Allotment, and §48.105, Bilingual Education Allotment, as amended by House Bill 3 of the 86th Texas Legislature, 2019. The compliance questions can be found in the Financial Accountability System Resource Guide, Module 4: Auditing, section 4.6.5 Compliance with Laws and Regulations. Starting in FYE 2022, both the new J-4 schedule and the compliance questions will be required. They will be used to determine if the program funds were not used in compliance with the

statutes. This determination may involve the LEA's average use of funds for the three preceding school years. Schedule J-4 contains two sections of four questions.

The questions are related to Compensatory Education Program and Bilingual Education Program expenditures.

Data Codes	Section A: Compensatory Education Programs	Column 1 Responses
AP1	Did your LEA expend any state compensatory education program state allotment funds during the district's fiscal year?	Yes / No
AP2	Does the LEA have written policies and procedures for its state compensatory education program?	Yes / No
AP3	List the total state allotment funds received for state compensatory education programs during the district's fiscal year.	$_____
AP4	List the actual direct program expenditures for state compensatory education programs during the LEA's fiscal year. (PICs 24, 26, 28, 29, 30, 34)	$_____
Data Codes	**Section B: Bilingual Education Programs**	**Column 1 Responses**
AP5	Did your LEA expend any bilingual education program state allotment funds during the LEA's fiscal year?	Yes / No
AP6	Does the LEA have written policies and procedures for its bilingual education program?	Yes / No
AP7	List the total state allotment funds received for bilingual education programs during the LEA's fiscal year.	$_____
AP8	List the actual direct program expenditures for bilingual education programs during the LEA's fiscal year. (PICs 25, 35)	$_____

Gifted and Talented/PIC 21

The Gifted and Talented program must adhere to state law, Texas Education Code (TEC) 29.121. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, program services, and use of funds.

TEC Sec. 29.121 defines a "gifted and talented student" as a child or youth who performs at or shows the potential for performing at a remarkably high level of accomplishment when compared to others of the same age, experience, or environment and who:

(1) exhibits high performance capability in an intellectual, creative, or artistic area;
(2) possesses an unusual capacity for leadership; or
(3) excels in a specific academic field.

Using criteria established in TAC 89.1-89.5, the school district shall identify and serve gifted and talented students in the district or through a shared services arrangement (SSA). In accordance with **School Board Policy EHBB Legal and Local,** the district has established the following process to identify and serve gifted and talented students.

Screening:

- NNAT2 (Naglieri Nonverbal Ability Test 2

Assessment:

- Parent Home Survey
- Teacher Survey

Final selection and Notification:

- The selection committee shall consist of at least two local district educators with GT training.
- GT Coordinator/Teacher
- Superintendent of Schools

Learning Opportunities/Program Services:

- All teachers have state mandated 30-hour training with a 6-hour yearly update. Services are inclusive in daily classrooms. Teachers compact and add depth and complexity as needed.

Program changes:

- Per Marathon GT District guidelines, students can be furloughed, reassessed and exited from services with a Committee decision. Transfer students are automatically added to GT services with school transfer paperwork. Parents can appeal district decisions as well as ask for a furlough or exit form.

Program Evaluation:

- Is based on Marathon GT District guidelines and the GT committee.

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

The Gifted and Talented allotment was funded as part of the 87th Legislature at a weight of .07 and limited to 5% of ADA. Marathon ISD will continue to report expenditures to the Gifted and Talented PIC code (21) through PEIMS reporting.

Each school district must annually certify to the commissioner that the district has established a program for gifted and talented students as required by Chapter 29 and that the program is consistent with the state plan developed under Section 29.123. Failure to comply with this requirement may result in the commissioner reducing the district's total state funding in accordance with TEC 29.124.

The Dean of Students or Superintendent with oversight responsibility to certify the Gifted & Talented special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Career and Technical Education (CATE)/PIC 22

The Career and Technical Education program must adhere to state law, Texas Education Code (TEC) 29.181 – 29.194 and TEC 48.106. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

The district is eligible to receive weighted* funding for eligible full-time equivalent (FTE) students in approved Career and Technology Education (CTE) programs. In addition to this weighted funding, the district is also eligible to receive $50 for each FTE student enrolled in two or more advanced CTE courses for three or more credits. Additionally, students enrolled in a designated P-TECH or a 9-12 New Tech campus (identified by having an active agreement with the New Tech Network) are eligible for $50 per student. These two funding elements determine the district's total CTE allotment. The CTE allotment applies to students in grades 7-12 who take an approved career and technical education (CTE) course designated with an "H" in the CTE course column of the Texas Education Data Standards, Section 4, Service-ID (CO22) code table.

The Superintendent and Dean of Students shall utilize the TEA Estimating a District's FSP CTE Allotment, the CTE Courses for Academic Credit, and the CTE Advanced Course List to estimate the CTE Allotment as part of the annual budget development process.

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

snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Superintendent or Dean of Students with oversight responsibility to certify the CTE special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Special Education/PIC 23

The Special Education program must adhere to state law, Texas Education Code (TEC) 29.003 and TEC 48.102. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

Per TEC 48.102, for each student in average daily attendance in a special education program under Subchapter A, Chapter 29, in a mainstream instructional arrangement, the district is entitled to an annual allotment equal to the basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section 48.101 to which the district is entitled, multiplied by 1.15. For each full-time equivalent student in average daily attendance in a special education program under Subchapter A, Chapter 29, in an instructional arrangement other than a mainstream instructional arrangement, the district is entitled to an annual allotment equal to the basic allotment, or, if applicable, the sum of the basic allotment and the allotment under Section 48.101 to which the district is entitled, multiplied by a weight determined according to instructional arrangement as follows:

- Homebound 5.0
- Hospital class 3.0
- Speech therapy 5.0
- Resource room 3.0
- Self-contained, mild and moderate, regular campus 3.0
- Self-contained, severe, regular campus 3.0
- Off home campus 2.7
- Nonpublic day school 1.7
- Vocational adjustment class 2.3

Additional weights for students served in residential treatment facilities, extended year program, and students with dyslexia or a related disorder are addressed in TEC 49.102.

The district is required under IDEA B regulations (34 CFR 300.201 and 301.149) to develop and implement policies, procedures and practices related to the provision of special education services to eligible students. The district's written policies and procedures are hyperlinked below:

- Special Education Policies (list policies and add hyperlinks)
- Special Education Program Procedures and Practices (add hyperlinks to procedures and practices)

Specifically, each school district shall identify students eligible for the Special Education program and serve the students in an appropriate manner to obtain state funds. The student's Individualized Education Plan (IEP) shall serve as the official document to support that each student is eligible for special education, the type of instructional arrangement, and the number of contact hours to be served

in a special education setting. All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The attendance and/or contact hour data for funding purposes shall be submitted to TEA through the PEIMS Summer Submission.

The Special Program Administrator with oversight responsibility to certify the Special Education program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

Compensatory Education (SCE)/PIC 24 or 30

The Compensatory Education program must adhere to state law, Texas Education Code (TEC) 29.081 and TEC 48.104. Chapter 29 addresses the programmatic guidelines related to eligibility, "at risk" identification, and program services. Chapter 48 addresses the funding formula and allowable costs. The SCE program is funded based on fall PEIMS snapshot count of enrolled students who are reported as economically disadvantaged and the census-based weight associated each identified student's home address. The weights assigned to the five tiers of the index established under Subsection (c) are, from least to most severe economic disadvantage, 0.225, 0.2375, 0.25, 0.2625, and 0.275. If insufficient data is available for any school year to evaluate the level of economic disadvantage in a census block group, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.225 for each student who is educationally disadvantaged and resides in that census block group.

The Superintendent or Designee shall be responsible for ensuring that all students are identified and reported in their census block group. The census block data shall be submitted with the TSDS/PEIMS Data.

The district shall use the SCE allotment for *supplemental* programs and services as authorized in TEC 48.104 such as:

- funding supplemental programs and services designed to eliminate any disparity in performance on assessment instruments administered under Subchapter B, Chapter 39, or disparity in the rates of high school completion between:
    - students who are educationally disadvantaged and students who are not educationally disadvantaged; and
    - students at risk of dropping out of school, as defined by Section 29.081, and all other students; or
- (2) support a program eligible under Title I of the Elementary and Secondary Education Act of 1965
- Student that does not have a disability and resides in a residential facility
- Student who is in a remedial and support program because the student is pregnant

All student identification and enrollment shall meet the special program guidelines in the Student Attendance Accounting Handbook (SAAH). Student enrollment data shall be submitted to TEA through the PEIMS Fall Submission as of the snapshot date. The campus administrator and the Child Nutrition Administrator shall be responsible for the collection, maintenance and verification of student home address and free/reduced lunch eligibility respectively.

In addition, the Components of the SCE Planning cycle should be documented by the Superintendent or Dean of Students. The components should include:

1. Identification of the students based on statutes, rules, and other reliable data sources

2. Comprehensive assessment of each student's needs so that the appropriate compensatory, intensive, and or accelerated instruction services, and or dropout prevention services are provided

3. Design appropriate SCE services for students that enable them to be performing at grade level at the conclusion of the next regular school year and provide services to prevent at-risk students from dropping out of school

4. Adoption of a budget to support SCE programs

5. Delivery of services to students

6. Evaluation and documenting (Assessing) the effectiveness of accelerated instruction programs and any disparity in performance on assessment instruments administered under TEC, Chapter 39, Subchapter B, or the disparity of high school completion between students at-risk of dropping out of school and all other students in the school district.

7. Holding a public hearing to discuss the results of the SCE program evaluation 8. Improve program based upon evaluation results and stakeholder input

Identification of Students

The Superintendent or Designee shall use the student performance data from state assessments to design and implement appropriate compensatory, intensive or accelerated instructional services for students that enable them to perform at grade level at the conclusion of the next regular school term.

In addition, the secondary teachers shall provide accelerated instruction to a student enrolled in the district who has taken an end-of-course assessment and has not performed satisfactorily on the assessment instrument or who is at risk of dropping out of school. The campus shall offer before the next scheduled administration of the assessment instrument, without cost to the student, accelerated instruction to each student in any subject in which the student failed to perform satisfactorily on an end-of-course assessment instrument required for graduation. The Business Manager shall budget separately for costs related to the end-of-course accelerated instruction.

Specifically, each school district shall identify students eligible for the Compensatory Education program and serve the students in an appropriate manner to obtain state funds. There are fourteen (14) at risk indicators in state law. Districts may also use compensatory education funds to support students who are identified as economically disadvantaged, even if they are not identified as at risk. The Superintendent, or designee, shall be responsible for identification of all at risk students. The at-risk student enrollment shall be reported to TEA through the PEIMS Fall Submission.

At-Risk Criteria – State Law (TEC 29.081)

For the purposes of TEC 29.081, a student at risk of dropping out of school includes a student who is under 26 years of age and who:

(1) was not advanced from one grade level to the next for one or more school years;

(2) if the student is in grade 7, 8, 9, 10, 11, or 12, did not maintain an average equivalent to 70 on a scale of 100 in two or more subjects in the foundation curriculum during a semester in the preceding or current school year or is not maintaining such an average in two or more subjects in the foundation curriculum in the current semester;

(3) did not perform satisfactorily on an assessment instrument administered to the student under Subchapter B, Chapter 39, and who has not in the previous or current school year subsequently performed on that instrument or another appropriate instrument at a level equal to at least 110 percent of the level of satisfactory performance on that instrument;

(4) if the student is in prekindergarten, kindergarten, or grade 1, 2, or 3, did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year;

(5) is pregnant or is a parent;

(6) has been placed in an alternative education program in accordance with Section 37.006 during the preceding or current school year;

(7) has been expelled in accordance with Section 37.007 during the preceding or current school year;

(8) is currently on parole, probation, deferred prosecution, or other conditional release;

(9) was previously reported through the Public Education Information Management System (PEIMS) to have dropped out of school;

(10) is a student of limited English proficiency, as defined by Section 29.052;

(11) is in the custody or care of the Department of Family and Protective Services or has, during the current school year, been referred to the department by a school official, officer of the juvenile court, or law enforcement official;

(12) is homeless, as defined by 42 U.S.C. Section 11302, and its subsequent amendments;

(13) resided in the preceding school year or resides in the current school year in a residential placement facility in the district, including a detention facility, substance abuse treatment facility, emergency shelter, psychiatric hospital, halfway house, cottage home operation, specialized child-care home, or general residential operation; or

(14) has been incarcerated or has a parent or guardian who has been incarcerated, within the lifetime of the student, in a penal institution as defined by Section 1.07, Penal Code.

The methodology for calculating the 110% satisfactory performance on all assessments shall be as noted below:

- List generated from: Eduphoria

The Superintendent or Designee shall be responsible for identifying students that meet one or more of the at-risk indicators listed above. The student's at-risk status shall be indicated on the Student Information System (such as Ascender) . Documentation must be maintained on file to support the identification and noted on the Student Information System.

Local At-Risk Criteria – School Board Approved

The district may use SCE funding to serve students who are identified as at risk using local eligibility criteria. The district's School Board has not adopted local eligibility criteria for at-risk.

Student Entry and Exit into SCE Program

The effective date Superintendent or Designee. All changes in student eligibility to be served in the SCE Program shall be entered in the Student Information System.

The entry procedures shall include:

- Identify students who qualify for the SCE services
- Identify teachers who will provide SCE services
- Conduct student needs assessment and create goals
- Identify budget ramifications for SCE services
- Implement SCE services that address the needs of the students

The exit procedures shall include:

- Monitor progress of students in SCE Program
- If goals have been met, remove students form program

District & Campus Improvement Plans

The SCE program compliance is unlike the other special programs in that it requires specific procedures and documentation as outlined in the Financial Accounting System Resource Guide (FASRG) Module 6. **The District Improvement Plan (DIP) and Campus Improvement Plans (CIP) are the primary source of documentation for the expenditure of SCE funds**. The DIP and CIPs shall include the SCE goals, strategies, activities and resources (Staff FTEs and budgeted funds).

All school districts and open-enrollment charter schools, whose SCE allotment is **$750,000** or more for the previous fiscal year, are required to submit district and campus improvement plans (DIP and CIPs) and an annual local SCE program evaluation to the TEA to evaluate SCE program compliance. For LEAs whose SCE allotment is less than **$750,000**, the TEA will request selected plans as needed to determine program compliance.

The district is not required to submit the DIP and CIPs in accordance with the TEA's Electronic Submission guidelines.

The District's preparation and submission dates shall be as noted below to ensure compliance with this critical requirement.

SCE Program Services

Consistent with the Goals and Strategies identified in the DIP and CIPs, the Superintendent or Designee shall ensure that each eligible student receives services based on their needs. The Superintendent or Designee shall encourage parental participation in the planning of educational services for their child

and shall be informed on available services such as extended year program, tutoring and/or summer school. The SCE program services shall also be in accordance with School Board Policy EHBC Legal and Local.

SCE Program Evaluation
The district is required to annually evaluate and document the effectiveness of their designated SCE program in:

1. reducing any disparity in the performance on assessment instruments administered under TEC, Chapter 39, Subchapter B;

2. reducing any disparity in the rates of high school completion between students at risk of dropping out of school and all other district students;

3. reducing any disparity in the rates of high school completion between educationally disadvantaged students and all other district students; and

4. annually hold a public hearing to discuss the results of the LEAs evaluation of the accelerated instruction programs and services; and

5. include the results of this evaluation in the school district's DIP and CIP or the charter school instructional plan.

After the evaluation is completed, but not later than May 2022, the superintendent or designee shall schedule, advertise and conduct an annual public hearing to discuss the evaluation results and the effectiveness of the SCE Program.

Supplement and Supplant Compliance
Financial guidelines related to supplement, not supplant, targeted-assistance versus school-wide campus expenditures, staffing formulas, job descriptions, time and effort, student case counts, local identification criteria and allowable costs are described in Module 6 State Compensatory Education shall be used to determine the district's compliance with supplement and supplant provisions.

The Business Manager shall calculate the cost of the regular education program in relation to budget allocations for compensatory, intensive and/or accelerated instruction and student:teacher ratios at least two times per fiscal year (recommended at budget preparation/adoption and end-of-fiscal year). The documentation of the calculation shall be maintained for audit purposes.

All SCE Expenditures will be documented and supported in accordance with the FASRG, Module 6.

Bilingual and ESL/PIC 25

The Bilingual and ESL program must adhere to state law, Texas Education Code (TEC) 29.053 and TEC 48.105. Chapter 29 addresses the programmatic guidelines related to eligibility, identification, and program services. Chapter 48 addresses the funding weight(s) and allowable costs.

The Bilingual Education Allotment Weights are illustrated below:



Bilingual Education Allotment Weights *Identified English learners whose parents have denied program services do not generate any funding*	
0.1	**English Learners** in average daily attendance in a standard or alternative bilingual education or an ESL program.
0.15	**English Learners** in average daily attendance in a dual language immersion one-way or two-way program model.
0.05	**English proficient and Reclassified English Learners** in average daily attendance in a dual language immersion two-way program model.

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

The district does not offer a Bilingual or English as a Second Language (ESL) program. The decision is based on student data and need.

Establishment of LPAC Committee

- Selection of Bilingual or ESL Educator
- Campus Administrator
- Parent Representative
- ARD Committee Representative (optional)
- LPAC Confidentiality Statements

Identification of students

- Collection and Review of Home Language Surveys
- Cumulative Folder Documentation Checklist

LPAC Process

- Initial Review
- LPAC Meeting Minutes
- LPAC Monitoring of Reclassified Student
- LPAC Annual Review

Placement

- Parent notification of Initial Identification and Approval of Placement
- Parent approval or denial of services
- Parent notification of Reclassification and Approval of Program Exit
- Parent notification of student progress

Program Description

The district currently offers the following type(s) of Bilingual/ESL programs: [Select appropriate type(s)]

- Bilingual – standard or alternative education
- ESL – standard or alternative education
- Dual Language immersion one-way or two-way program
- Dual Language immersion two-way program

Program Entry and Exit Procedures:
The program entry and exit procedures will be developed if the a Bilingual/ESL program is established.

If a Bilingual/ESL program is established, the Business Manager shall ensure that the appropriate program intent codes (PIC) are used to record Bilingual/ESL Program expenditures. The PIC 25 Costs are noted below:

PIC 25 Costs to Include		
Provision of a Bilingual program	Instruction in primary language	Program and student evaluation
Provision of ESL instruction	Supplemental staff expenses	Salary supplements for teachers
Services intended to make students proficient in English	Staff development	Increase cognitive academic language proficiencies
Bilingual services to immigrant students	Instructional materials and equipment	Supplies required for quality instruction and smaller class size

PIC 25 Costs to Exclude (with correct PIC)		
Foreign language courses (PIC 11)	All Disciplinary Alternative Education Program (DAEP) (PIC 28)	Salary of bilingual/ESL instructors (PIC 11)

Texas public school districts direct cost expenditure requirement on Bilingual Education Allotment = 55% (Minimum)
TEA monitors compliance on BEA funds by looking at the percent the school district spends on direct costs (Sum of PIC 25 + PIC 35)

The Dean of Students with oversight responsibility to certify the Bilingual and ESL special program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

New Allotments created by HB3, 86th Legislative Session

House Bill 3 created three new allotments that will require financial reporting: the dyslexia allotment, the college, career and military readiness (CCMR) outcomes bonus, and the early education allotment. The FASRG has been updated in April 2021 with final rules related to the use of these allotments, but the allotments and statutory language around their use are described below.

Early Education Allotment/PIC 36

The use of the early education allotment must be in accordance with TEC 48.108 and can only be used to fund programs and services designed to improve student performance in reading and math in grades prekindergarten through three, including programs and services designed to assist the district in achieving the goals from the district's early childhood literacy and mathematics proficiency plans adopted under TEC 11.185.

For each student in average daily attendance in kindergarten through third grade, a school district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 if the student is:

(1) educationally disadvantaged; or

(2) a student of limited English proficiency, as defined by Section 29.052, and is in a bilingual education or special language program under Subchapter B, Chapter 29.

The Superintendent or Dean of Students shall have oversight responsibility to certify the Early Education Allotment program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

The Business Manager and Campus Principal shall collaborate to establish the Early Education Allotment budget. At least 100 percent

Dyslexia Allotment/PIC 37 or 43

The use of the dyslexia allotment must be in accordance with TEC 48.103 and can be used only for a student who is receiving services in accordance with an IEP under Section 29.005 or a plan developed under Section 504, is receiving instruction that meets dyslexia criteria established by the State Board of Education and is provided by a person with specific training in providing that instruction, or that is permitted to use modifications in the classroom or accommodations in the administration of assessment instruments on the basis of having dyslexia or a related disorder.

For each student that a school district serves who has been identified as having dyslexia or a related disorder, the district is entitled to an annual allotment equal to the basic allotment multiplied by 0.1 or a greater amount provided by appropriation. School districts are prohibited from using more than 20 percent of the dyslexia allotment to contract with a private provider to provide supplemental academic services recommended in the student's IEP or 504 plan.

Students may not be excused from school to receive these supplemental services. At least 100 percent of the dyslexia allotment must be used in accordance with TEC 48.103.

College, Career, and Military Readiness/PIC 38

For each annual graduate in a cohort described by Subsection (b) who demonstrates college, career, or military readiness as described by Subsection (f) in excess of the minimum number of students determined for the applicable district cohort under Subsection (c), a school district is entitled to an annual outcomes bonus of:

(1) if the annual graduate is educationally disadvantaged, $5,000;

(2) if the annual graduate is not educationally disadvantaged, $3,000; and

(3) if the annual graduate is enrolled in a special education program under Subchapter A, Chapter 29, $2,000, regardless of whether the annual graduate is educationally disadvantaged.

(e) A school district is entitled to an outcomes bonus under each subdivision of Subsection (d) for which an annual graduate qualifies.

The Dean of Students shall have oversight responsibility to certify the CCMR program data prior to submission to TEA shall be as noted on the Annual List of Program Coordinators.

The Business Manager, Superintendent and Dean of Students shall collaborate to establish the Early Education Allotment budget. At least 55 percent of the college, career and military readiness outcomes



bonus must be used in accordance with TEC 48.110 in grades 8 through 12 to improve college, career and military readiness outcomes.

Prekindergarten – Basic Services/PIC 32

Pre-K basic services are defined as the instruction provided for students ages below five who do not need special services, such as special education, bilingual/ESL, or accelerated instruction.

This program is designed to help pre-K students develop skills necessary for success in the regular public school curriculum, including language, mathematics, and social and school readiness skills that are aligned with the Texas Prekindergarten Guidelines.

The types of expenditures for this program to be recorded using this code include payroll costs, professional and contracted services, supplies and materials, other operating expenses, certification costs, and capital outlay directly related to pre-K basic services.

Services to Prekindergarten – Special Education/PIC 33

This code is used for the costs incurred to evaluate and place pre-K students and to provide educational or other services to pre-K students who have IEPs approved by the ARD committees. These plans are based on the pre-K students' disabilities and/or learning needs.

Service to Prekindergarten – State Compensatory Education/PIC 34

District may incur SCE costs to support supplemental programs for pre-K students. All SCE services must be described in the campus or district improvement plan(s). SCE funds must be part of the campus budget. SCE expenditures must enhance, or supplement, the basic educational program for pre-K students.

In addition, SCE expenditures must support the intent and purpose of the SCE program, which is to reduce the disparity between students at risk of dropping out of school and all other district students in:

- performance on assessment instruments administered under the TEC, Chapter 39, Subchapter B, or
- rates of high school completion.

Services to Prekindergarten – Bilingual Education/PIC 35

This code is used for the costs incurred to evaluate and place LEP pre-K students and to provide educational or other services that are intended to make the LEP pre-K students proficient in:

- the English language,
- primary language literacy,
- composition, and
- academic language related to required courses.

These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.



Program Intent Code Chart as per FASRG, Version 17

Code No.	Name	Description
Basic Services		
11	Basic Education Services	Costs to provide basic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Basic Services	Costs for programs to serve students at risk of dropping out
28	Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services	Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26
Enhanced Services		
21	Gifted and Talented	Costs to assess students and provide instruction
22	Career and Technical	Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training
23	Services to Students with Disabilities (Special Education)	Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc.
24	Accelerated Instruction	Costs of supplemental education for students at risk of dropping out of school
25	Bilingual Education and Special Language Programs	Costs to help students transition to the English language for academic instruction
26	Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services	Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction
29	Disciplinary Alternative Education Program—DAEP SC Supplemental Costs	Supplemental costs for PIC 28



Code No.	Name	Description
30	Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students ("School-wide Campuses")	For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items
32	Prekindergarten (pre-K)	Costs to help pre-K students develop skills needed for success in the public school curriculum
33	Prekindergarten (pre-K)–Special Education	For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services.
34	Prekindergarten (pre-K)– Compensatory Education	For costs incurred to provide compensatory education to pre-K students based on strategies outlined in the district's campus and/or district improvement plan(s). Compensatory education costs are supplemental costs that are in addition to the basic instruction services that the district is required provide.
35	Prekindergarten (pre-K) – Bilingual Education	Costs incurred to evaluate, place, and provide educational and/or other services for LEP pre-K students to increase proficiency in the English language.
36	Early Education Allotment	This code is used for the costs incurred for programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist a school district in achieving the goals set in the school district's early childhood literacy and mathematics proficiency plans adopted under the TEC, §11.185.
37	Dyslexia	This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related

Code No.	Name	Description
		disorder under the TEC, §48.103, and the services are not funded from the dyslexia state allotment. Costs incurred for dyslexia or dyslexia related disorders coded to this PIC **will not be included** in the calculation for Every Student Succeeds Act (ESSA) maintenance of effort calculation.
38	College, Career, and Military Readiness	This code is used for the costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f). At least 55 percent of the funds allocated must be used in grades eight through 12.
43	Dyslexia – Special Education	This code is used for the costs incurred for each student that it serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and who has an Individualized Education Plan (IEP) that specifically states that dyslexia services are required and the school district uses the state allotment to serve that student. Costs incurred for dyslexia or dyslexia related disorders coded to this PIC **will be included** in the calculation for ESSA maintenance of effort calculation.
71–89	Reserved for use by Education Service Centers	Costs for bus driver training and driver education provided by ESCs
Other Services		
91	Athletics and Related Activities	Costs for participation in competitive athletic activities and certain support activities not including band
99	Undistributed	Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc.

Part II - Federal Grants

Acronyms and definitions related to federal grant management are listed in the EDGAR, Subpart A, 200.0 through 200.1, respectively, and may be accessed at: Education Department General Administrative Regulations (EDGAR) and Other Applicable Grant Regulations.

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

General Provisions (Conflict of Interest & Disclosure):

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

Federal Regulations (EDGAR)

1) The district shall execute an organizational conflict of interest disclosure (signed by the Superintendent) only if the district enters into a relationship with an outside entity as described in the EDGAR organizational conflict regulations. **[2 CFR 200.318(c)(2)] At this time, the district has no such relationships.** [Note. EDGAR requires that has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the non-Federal entity must also maintain written standards of conduct covering organizational conflicts of interest.]
2) The district has developed a **Purchasing Conflict of Interest Form** to be used to disclosure employee conflicts related to purchasing, contract management or other expenditure of federal grant funds. [EDGAR requires that employees engaged in the selection, award and administration of contracts disclose conflicts to the district.] **[2 CFR 200.318(c)(1)]**

State Regulations (State Law)

The District has established conflict of interest policies [School Board Policy BBFA, CAA, CB, CBB and DBD).

1) School Board Policy DBD Legal states: A local government officer (defined as the School Board and Superintendent) shall file a conflicts disclosure statement with respect to a vendor if the vendor enters into a contract with the district or the district is considering entering into a contract with the vendor and the officer has a conflict of interest or has accepted gifts in excess of $100 in the aggregate in a 12-month period.
2) School Board Policy DBD Legal states: the Superintendent shall file an affidavit with the Board President disclosing a substantial interest, as defined by Local Government Code 171.002, in any business or real property that the Superintendent or any of his or her relatives in the first degree may have.

Local Regulations (Local Board Policy and/or Procedures)

1. School Board Policy CB Local states: Each employee, board member or agent of the district who is engaged in the selection, award or administration of a contract supported by a federal grant or award and who has a potential conflict of interest as defined at Code of Federal Regulations, Title 2, section 200.318, shall disclose to the district, in writing, any conflict that meets the disclosure threshold in Chapter 176 of the Local Government Code. In addition, each employee,

board member or agent of the district shall comply with any other conflict of interest requirements imposed by the granting agency or a pass-through entity.

2. School Board Policy DBD Local states: Any other employee who is in a position to affect a financial decision involving any business entity or real property in which the employee has a substantial interest, as defined by Local Government Code 171.002, shall file an affidavit with the Superintendent; however, the employee shall not be required to file an affidavit for the substantial interest of a relative.

Other Conflict of Interest Requirements

1) The district shall comply with all additional conflict of interest requirements required by the federal granting agency and/or the pass-through entity (TEA).
   a) The District shall disclose in writing to the granting agency and/or pass-through entities any potential conflict of interest concerning the expenditure of federal or state grant funds. The TEA Division of Grants Administration Conflict of Interest Disclosure Form shall be used disclose the potential conflict.
   b) The District shall disclose in writing to the granting agency and/or pass-through entities any violations of federal criminal law including fraud, bribery or gratuity violations affecting a federal grant award. Upon detection of any fraud, abuse or waste with federal grant funds, the District shall promptly notify the proper legal authorities and pursue appropriate criminal and/or civil actions. The TEA Division of Grants Administration Conflict of Interest Disclosure Form shall be used to disclose the violation(s).
   c) The Business Manager shall be responsible for overseeing, reporting and documenting any fraud, abuse or waste of federal grant funds.
   d) The Superintendent shall be responsible for completing the Certification Statement on the TEA Division of Grants Administration Conflict of Interest Forms.
   e) The District shall reclassify fraudulent expenditures made with federal grant awards to local district funds, i.e. the General Fund on a temporary basis and shall seek to recover the funds for fraudulent expenditures from the individual(s) perpetrating the fraud.

Conflict of Interest Forms:

- Conflict of Interest Disclosure (CIS) – Texas Ethics Commission
- Conflict of Interest Disclosure Form - TEA Division of Grants Administration
- Mandatory Disclosure Form - TEA Division of Grants Administration

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

In addition, all district employees are prohibited from accepting *unsolicited* gifts or tokens from vendors or other parties who are affected by (or have an interest in) a federal grant award that exceed a nominal (individual) value of $25 [IRS business gift limit] and an aggregate value of $100 [or current Conflict of Interest limit, whichever is less] in a fiscal year. The unsolicited gifts or tokens may be a nominal meal, vendor exhibit promotional items, calendars, or other nominal value items not specifically excluded below:

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

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

Pre-Federal Award Requirements:

The federal awarding agency and pass-through entities, in accordance with **2 CFR 200.332**, are required to evaluate the risk of the District in respect to financial stability, quality of management system, history of performance (grants), audit reports and ability to effectively implement the grant program.

To comply with this requirement, the Federal Fiscal Monitoring Division at TEA conducts an annual risk assessment of all subrecipients, including local educational agencies, to determine their potential risk of noncompliance. Based upon the outcome of the risk assessment, subrecipients are assigned a risk level of low, medium, or high.

The division updates the risk assessment model annually to ensure that risk indicators and weights reflect current risks, such as economic conditions; political conditions; regulatory changes; unreliable information; financial problems that could lead to diversion of grant funds; loss of essential personnel; loss of accreditation; rapid growth; new activities, products, or services; and organizational restructuring.

The risk assessment criteria include indicators and weights derived from multiple sources. Each subrecipient is allotted points based upon these criteria, and assigned a risk level of high, medium, or low based on the total number of points allotted.

The current TEA criteria to determine the risk level is available on the TEA website at: Annual Federal Fiscal Risk Assessment | Texas Education Agency.

The effects of the district's risk level determined by TEA may impact the districts in the following ways:

- *Differentiated Grant Negotiation.* TEA uses a differentiated grant negotiation process for federal grant applications. Organizations with a medium or high risk level are subject to a more stringent grant negotiation review than those with a low risk level.
- *Subrecipient Monitoring.* Each year, TEA selects subrecipients for fiscal monitoring, according to their risk levels. The higher your organization's risk level, the more likely you are to be selected for monitoring.

The Business Manager shall obtain the district's risk assessment level by accessing the GFFC Reports and Data Collections secure application on an annual basis.

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

1) Timely submission of all required programmatic and financial reports
2) Timely and consistent submission of reimbursement requests as an indication that the district is regularly spending the federal grant funds to conduct approved grant activities.
3) Complying with the federal grant award fiscal guidelines and allowable cost principles

4) Ensuring that all grant-related staff are properly trained in their respective grants management role on at least an annual basis
5) Developing and implementing district policies and procedures for all critical business functions
6) Developing and implementing grant management procedures and internal controls

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

No pre-award expenses or obligations shall be made by the District prior to the approval of the federal granting agency or pass-through entity. **[2 CFR 200.458]** Non-authorized pre-award expenses, if any, shall be paid from local District funds, i.e. the General Fund.

Grant Application Process

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

Federal entitlement grant funds include, but are not limited to, Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), and Carl D. Perkins. The "maximum" and/or "final" entitlement awards for the district are posted on the TEA Grants Management webpage at: Administering a Grant | Texas Education Agency.. The Grant Manager shall obtain the annual entitlement amounts and begin the grant development process with the appropriate stakeholders.

A list of competitive grants administered by the TEA are also posted on the TEA Grants Management webpage at: ProgramSearch (state.tx.us). The Grant Manager shall obtain the competitive grant information to determine whether the grant(s) is appropriate for the district. Some competitive grants may have matching-funds and/or in-kind payment requirements which may place a burden on the district's available financial resources.

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

1) **General and Fiscal Guidelines**
2) **Program Guidelines**
3) **Program-Specific Provisions and Assurances**
4) **General Provisions and Assurances**
5) **Debarment and Suspension Certification**
6) **Lobbying Certification**
7) **Sample Application**
8) **Deadlines and Due Dates for: grant application, amendments and grant reporting.**

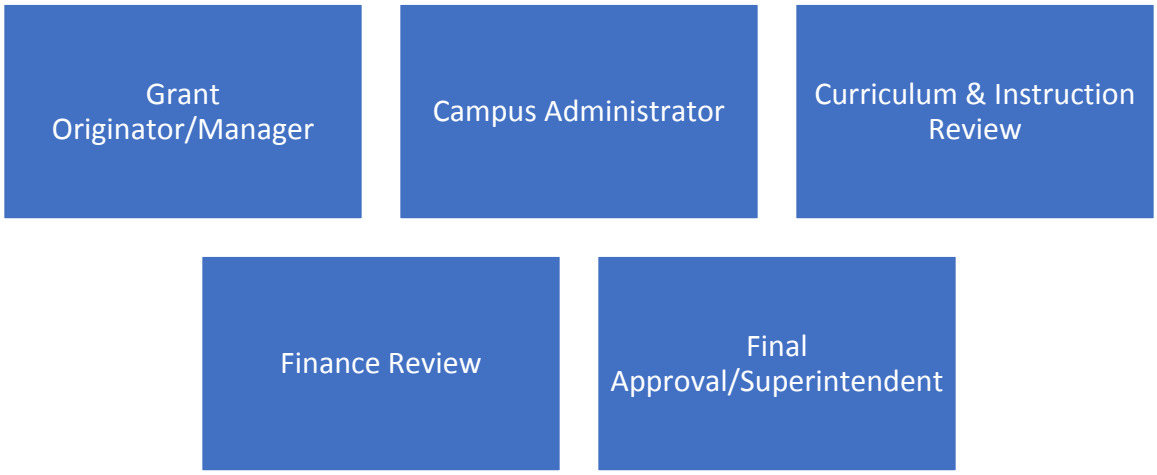
All district staff involved in the management of federal grant awards shall be aware of these resources.

The school district's grant application process for federal grants is illustrated below on a flowchart (Illustration 1). As noted on the flowchart, all grant applications must be reviewed by the Business Office, Curriculum & Instruction, and Grants Management departments. In addition, all grant applications that will support student instruction at one or more campuses, must be developed in

collaboration with the respective campus principal(s). Specific grant activities to support the academic program at a campus should be reflected in the District Improvement Plan.

Illustration 1. Grant Application Approval Flowchart

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



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

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

- Student educational field trips – TEA Division of Grants Administration form
- Hosting or sponsoring conferences - TEA Division of Grants Administration form
- Out-of-state travel - TEA Division of Grants Administration form
- Request for Approval of Special or Unusual Costs – TEA Division of Grants Administration form
- Request for Approval of Participant Support Costs – TEA Division of Grants Administration form

An approved copy of a pre-approval form, if required, shall be attached to the purchase order for audit purposes.

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

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

1) grant has been approved by the granting agency and a Notice of Grant Award (NOGA) has been issued to the district; or
2) the entitlement grant has been received by the district and the grant application has been submitted to TEA

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

The grant application shall be the source document to create the original budget. The Business Manager shall review the grant application, especially the Budget Schedules, to only budget allowable expenditures and object categories. Reserved funds, if any, shall be included in the original budget.

The Business Manager shall notify the Grants Manager when the funds have been budgeted and are ready for expenditure by the appropriate campus or department.

General Provisions and Assurances

General Provisions and Assurances apply to all grants administered by TEA. Additional provisions and assurances may apply to specific grants. The Grants Manager shall inform all staff involved in the expenditure of grant funds of the provisions and assurances for each grant program, as appropriate. Numerous resources are available on TEA's Provisions and Assurances webpage at: http://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/Provisions_and_Assurances/

- General Provisions and Assurances (The New EDGAR)
- Debarment and Suspension (The New EDGAR)
- Lobbying Certification (The New EDGAR)

Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The district must not award a contract [required for all federal grants, regardless of dollar amount] to a vendor which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal grant award programs. **[2 CFR 200.213]**

The business office [purchasing] shall verify the eligibility of each vendor with this certification requirement by requesting that the vendor execute a Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion for Covered Contracts and Grants Form before awarding a contract and/or issuing a purchase order. A copy of the certification Form shall be maintained with the contract and/or purchase order for audit purposes.

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

The Vendor Management Procedures shall be utilized to verify that vendors are not on the State of Texas or Federal (www.sam.gov) debarred lists.

Lobbying Certification

For all federal grants in excess of $100,000, the district shall certify on the grant application that no federal grant funds are expended for the purpose of lobbying. [Appendix II – H1] The grants management and finance departments shall jointly execute a Lobbying Certification Form [Standard

Form – LLL: Disclosure of Lobbying Activities], as applicable, if the district used funds other than federal grant funds for lobbying activities.

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

Budgeting Grant Funds

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

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

Federal grant funds shall be budgeted and available for use no later than 30 days after receipt of the NOGA or from the stamp-in date, whichever is earlier.

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

The TEA Grants Division has developed guidance related to "When to Amend" grants administered by the TEA. The guidance document is posted on the TEA website at: http://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx.

The guidance document contains the following guidance:

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

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

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

The Business Manager shall be responsible for ensuring that the finance system budget corresponds to the most recent grant NOGA.

Financial and Program Management

The District must comply with all requirements of federal grant awards including the provisions of the Federal Funding Accountability and Transparency Act (FFATA) and the Financial Assistance Use of Universal Identifier and Central Contractor Registration (CCR). **[2 CFR 200.211]**

FFATA Reporting

The district shall report the following for all federal grant awards, as appropriate. The Business Manager shall be responsible for collecting and reporting the information.

1) The following data about sub-awards greater than $25,000
    a) Name of entity receiving award [entity = district]
    b) Amount of award
    c) Funding agency
    d) NAICS code for contracts / CFDA program number for grants
    e) Program source
    f) Award title descriptive of the purpose of the funding action
    g) Location of the entity (including congressional district)
    h) Place of performance (including congressional district)
    i) Unique identifier of the entity and its parent; and
    j) Total compensation and names of top five executives (same thresholds as for primes)
2) The Total Compensation and Names of the top five executives if:
    a) More than 80% of annual gross revenues from the federal government, and those revenues are greater than $25M annually and
    b) Compensation information is not already available through reporting to the SEC.

At the present time, the district has no federal grant sub-awards greater than $25,000.

Financial Management System

The District's financial management system, Ascender Finance System, shall be utilized to expend and track all federal grant expenditures. The financial management system shall be maintained in a manner that provides adequate internal controls over the data integrity, security and accuracy of the financial data. **[2 CFR 200.302(a)]**

The financial management system must contain information pertaining to all federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. All expenditures of federal grant funds shall be in accordance with the district's written procedures such as cash management, accounts payable, purchasing, travel, allowable costs, capital asset tracking, contract management, and other procedures, as appropriate. In addition, the district shall include written procedures to implement the requirements of 2 CFR 200.305 Payments. **[2 CFR 200.302(b)(6)]**

Records Retention

The financial management system shall be utilized to store, maintain, and report all required federal grant information. **[2 CFR 200.334]** Consequently, the district shall ensure that access to the data is restricted to authorized individuals in accordance with the district's Data Security and Access policies. In addition,



the district shall retain all federal grant records for a period of five (5) years in accordance with the district's Local Records Retention Plan. [Note: The district's retention period exceeds the three (3) year retention period required in the EDGAR.] The district's Record Management Officer (RMO), the Business Manager, shall be responsible to ensure that all records are retained, stored and accessible, as appropriate.

List of Federal Grant Awards

A list of all federal grant awards shall be maintained to include all EDGAR required data (denoted with an *) and district-required information listed below: [List of all federal grant awards with the required identification information is included at the end of the manual] **[2 CFR 200.302(b)(1)]**

1) The CFDA title and number*,
2) Federal award identification number and year*,
3) Name of the Federal agency*, and
4) Name of the pass-through entity*, if any.
5) Grant period (start and end of the grant award)
6) Grant award (dollar amount of award)
7) Grant manager for each grant (Generally, the Executive Director of Curriculum & Instruction shall serve as the Grant Manager, unless otherwise noted)
8) Sub-grants, if any
9) TEA-assigned risk level for each grant, as appropriate
10) Applicable federal regulations (OMB A-87 or EDGAR, based on the date of grant award)

On at least a monthly basis, the Business Manager, shall review the status of each federal grant fund. The review shall include a comparison of budget to expenditures. **[2 CFR 200.302(B)(5)]**

Internal Controls

Internal controls, defined in **2 CFR 200.1**, is a process, implemented by the district, designed to provide reasonable assurance regarding the achievement of objectives in the following categories.

- Effectiveness and efficiency of operations
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations.

The district' Internal Control Procedures over financial management, developed in accordance with the Internal Control Integrated Framework (COSO), shall be made available to all staff involved in the management of federal grant funds. **[2 CFR 200.303]** TEA's Internal Controls Guidance Handbook provides a general overview of internal controls as they relate to the federal grants TEA awards. According to the Handbook, the district must have an effective system of internal controls in place to prevent, detect and reduce the risks of fraud, waste and abuse of federal grant awards.

The internal control procedures shall be reviewed on at least an annual basis and updated as appropriate. If any weakness in an internal control is detected, the internal control procedures shall be revised to incorporate the weakness(es) at either the annual review or as the need arises dependent upon the severity (materiality) of the weakness.

The Business Manager shall be responsible for the annual review and update of the Internal Control Procedures.

Bonds

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

The Business Manager shall be responsible for obtaining insurance and/or bonding, as appropriate.

Payments from Granting Agency to Vendors

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

The district has determined that it will not accept advanced payments for federal grant funds. Acceptance of advanced payments require depositing of the funds in an interest bearing bank account, tracking of interest earnings, and return of all investment earnings in excess of $500 per year to the granting agency.

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

The Federal Grant Fund Expenditure Reimbursement Certification Form shall be prepared and certified by the Business Manager and Grant Manager prior to completing the on-line [or manual] draw-down procedure. To ensure that the district does not draw down any advanced funds, the draw down shall occur after the month has been closed, or after the 10th of the following month, whichever is later, to ensure that all payroll-related liabilities, such as federal taxes and Texas Teacher Retirement System deposits, have been disbursed from the districts bank accounts. The draw-down of payroll expenditures shall be net of all accrued wages (object code 2161) and payroll liabilities (object code 2211).

All expenditures must meet the Obligation Rules (Title 34, 76.707). Obligations that are liquidated and recognized as expenditures must meet the allowable cost principles in 2 CFR 200, Subpart E of EDGAR (as applicable) and program rules, regulations, and guidelines contained elsewhere.

The Business Manager shall strive to "draw-down" federal funds only on a monthly, or at least a quarterly basis. **TEA requests that LEAs make timely draw-downs to ensure that funds are being used and that grant activities are being met throughout the grant period.**

Cost Sharing or Matching Funds

The Grant Manager shall ensure that requirements for cost sharing and/or matching funds are approved through the grant approval process prior to the submission of the grant. At a minimum, the Grant Manager and the Business Manager must approve the commitment of all cost sharing and matching grant funds.



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

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

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

Program Income

The district does not plan to generate any program income as part of a federal grant award. Federal regulations **(CFR 200.307)** allow the district to generate program income to offset federal grant award costs. Income earned, if any, must be expended in accordance with the grant requirements.

In the event that the district opts to generate program income as part of a federal grant award in the future, all recommendations for program income activities, shall be reviewed and approved by the Grant Manager and the Business Manager.

If program income activities are approved, the Grant Manager over the activities shall ensure that the costs of generating the program income are not federal grant funds, are nominal in cost, are offset from the program income and meet all of the federal requirements. The TEA Division of Grant Administration Request to Add Program Income to Federal or State Grant Award and Expansion Delivery of Programmatic Services Form shall be used to request authorization to use any program income to support a state or federal grant.

The district shall not retain any program income earned through a federal grant program.

Period of Performance (Obligations)

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

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

The district's Purchasing Deadlines have been established to facilitate the purchase of all goods and service within the fiscal year and/or grant period. The purchasing deadline for non-federally funded purchases is April 1st of each fiscal year. The purchasing deadline for federally funded purchases will follow this same deadline, unless the deadline is adjusted to fall within the grant's period of performance. At a minimum, the purchasing deadlines for federally-funded purchases shall end approximately two (2)

months prior to the end of the grant period to ensure receipt and use of the goods or services for the intended grant activities.

All obligations with federal grant funds must occur during the grant period. Obligations that occur before or after the grant period are not allowable costs. The obligations must be liquidated in accordance with the grant deadlines, especially as they relate to the final draw-down of federal grant funds. **[2 CFR 200.309]**

Guidance regarding the obligation of federal grants funds **[Title 34.76.707]** can be found in TEA's General and Fiscal Guidelines. Excerpt from the guidelines is noted below:

An obligation occurs depending upon the expenditure, as described in the following table.

If the Obligation Is For—	The Obligation Is Made—
Acquisition of real or personal property	On the date the grantee makes a binding written commitment to acquire the property
Personal services by an employee of the grantee	When the services are performed
Personal services by a contractor who is not an employee of the grantee	On the date on which the grantee makes a binding written commitment to obtain services
Performance of work other than personal services	On the date on which the grantee makes a binding written commitment to obtain the work
Public utility services	When the grantee receives the services
Travel	When travel is taken
Rental of real or personal property	When the grantee uses the property

Procurement Standards and Expenditure of Grant Funds

Expenditures of grant funds shall be through the documented purchasing, finance or payroll department processes in place for non-grant funds, but shall have additional requirements as noted below to ensure full compliance with federal regulations, specifically Procurement Standards in **EDGAR 2 CFR Part 200.318-200.327**.

The district shall comply with the general procurement requirement of the EDGAR (2 CFR 200) effective July 1, 2018 and amended in November 2020. The district shall utilize a purchase order and encumbrance system to manage the expenditure of all federal grant funds unless other methods such as credit cards, petty cash, direct payments, etc. are authorized in the district's operating procedures. All purchases shall be in accordance with the district's School Board Policies (CH Legal and Local) and the district's **Purchasing Procedures. The district purchasing procedures shall comply with all federal, state and local procurement requirements. If a conflict arises between federal and state and local requirements, the stricter requirement shall prevail.**

The district shall adhere to state law and federal guidelines related to competitive procurement of grant purchases. 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 also be adhered to for all grant purchases. For example, a federal grant may require that all purchases and/or contracts that exceed $100,000 be approved by the granting agency before approval of a purchase order or contract.

Additional compliance with federal guidelines may include specific approval for purchases from sole sources vendors, non-appropriate cancellation language in multi-year contracted purchases, vendor selection criteria and other guidelines specific to a federal grant.

The district shall utilize the Financial Accountability System Resource Guide (FASRG) Account Code Structure to record all payroll and non-payroll expenditures. Additional guidance regarding the FASRG Account Code Structure is available on the TEA Website (www.tea.texas.gov) and the district's Chart of Accounts Reference Guide.

The Grant Manager for all district federal grant shall be responsible for the programmatic and evaluation compliance and the Business Manager shall be responsible for the financial compliance. There is only one Grant Manager in the district.

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

Federal Regulations - Education Department General Administrative Regulations (EDGAR)

The district shall adhere to the **Education Department General Administrative Regulations (EDGAR)** and any additional grant-specific cost principles. The 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards include numerous requirements of the grantee.

All refunds, rebates, discounts or other credits to grant expenditures shall be posted to the finance general ledger as soon as the credit is known. [Note. It is essential to post all credits to the general ledger on a timely basis to ensure that the district does not draw-down grant expenditures in excess of actual expenditures net of all credits.]

Additional information related to the EDGAR is located at:
http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

State-Administered Federal Grant Guidelines and Requirements

The district shall also adhere to General and Fiscal Guidelines established by the Texas Education Agency. The guidelines for grants awarded before and after December 26, 2014 are hyperlinked below:

- **General and Fiscal Guidelines (through December 26, 2014)**
- **General and Fiscal Guidelines: EDGAR (after July 1, 2018)**

The district shall also adhere to grant-specific cost requirements established by the Texas Education Agency. The grant-specific guidelines for current district grants are hyperlinked under the Grant Opportunities webpage at: Guidelines, Provisions, and Assurances | Texas Education Agency

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- **2020-2021 ESSA Consolidated Federal Grant Program Guidelines**
  - **ESEA Title I, Part A Improving Basic Programs**
  - **ESEA Title II, Part A Teacher/Principal Training**
  - **ESEA Title III, Part A English Language Acquisition**
- **IDEA, Part B Formula and Preschool**
- **Carl Perkins, Career and Technical Basic Grant**

Local Guidelines Related to Unallowable Costs - Optional

The district has developed local guidelines related to unallowable costs with federal grant funds. The unallowable costs are noted below.

Unallowable Costs

1) Snacks that do not meet the Smart Snack federal and/or state guidelines or are on the Do Not Buy List
2) Commercial printing in color, unless it is deemed necessary to accomplish grant activities
3) Meals (during a Working Lunch or Professional Development) that exceed $20 per person [maximum amount per EDGAR]
4) Educational field trips to an amusement park for recreational purposes only
5) Consultant fees in excess of $2,500 per day, unless an exception is authorized by the Superintendent based on the grant.

Procurement Tracking and Documentation

The Business Manager shall be responsible for ensuring compliance with all federal, state and local procurement requirements and for ensuring that the district maintains an up-to-date procurement history to include, but not limited to, the information below for all federal-funded purchases **(2 CFR 200.318(i))**.

- *Rationale for the method of procurement
- *Selection of contract type
- *Contractor selection or rejection
- *Basis for the contract price
- List of all procurements by type
- Like-item category (commodity code)
- Advertisement date(s) of the procurement
- Release date of the procurement specifications
- Selection criteria for vendors
- Opening date of the procurement
- List of vendors submitting a proposal/bid
- Selection of Vendor
- Date of contract award
- Begin date of contract
- End date of contract
- Contract Amount

*EDGAR-specific provisions [2 CFR 200.318(i)].

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

Purchasing Efficiency Strategies

All purchases shall be purchased from a variety of qualified vendors with the ability to perform successfully under the terms and conditions of a proposed procurement. The district shall strive to avoid acquisition of unnecessary or duplicative items ***(2 CFR 200.318(d)).***

The district shall implement the following strategies to maximize federal grant funds:

- Consolidation of purchases to obtain volume pricing, as appropriate
- Evaluate the cost efficiencies of leases versus purchases of equipment
- Utilize cooperative purchasing agreements, as appropriate, to obtain volume pricing *(2 CFR 200.318(e))*
- Utilize federal or state excess/surplus property supplies or equipment in lieu of purchasing new supplies or equipment, as appropriate *(2 CFR 200.318(f))*
- Utilizing value-engineering in construction projects to seek cost reductions *(2 CFR 200.318(g))*
- Develop vendor selection criteria to select the best vendor *(2 CFR 200.318(h))*
- Develop a tracking system of all informal and formal procurements *(2 CFR 200.318(i))*
- Avoid "time and materials" contracts if other alternatives exist *(2 CFR 200.318(j)(1))*
- Monitor vendor performance to ensure that the vendor provides the services and/or goods, as appropriate *(2 CFR 200.318(k))*
- Ensure that all contract and vendor disputes are resolved in the most advantageous manner
- Minimize the risk of jurisdictional issues by ensuring that all contracts would be litigated in a court within the county, city and/or state, as appropriate

The district has determined that its procurement systems comply with the Procurement Standards or The district may complete a review of the procurement system to self-certify that the procurement system is efficient and effective ***(2 CFR 200.325).*** The Business Manager shall oversee the completion of the self-certification. The results of the certification shall be distributed to all grant management staff. If deficiencies are noted, the Business Manager shall develop a Corrective Action Plan to remedy the deficiencies, as appropriate.

Conflict of Interest

The Superintendent shall execute an Organizational Conflict of Interest document to disclose if any conflicts exist in the application, receipt of, or expenditure of federal grant funds. An organizational conflict of interest does not appear to apply to the district at this time – there are no parent, affiliate or subsidiary organizations related to the district.

The Superintendent, Superintendent's Secretary, Business Manager, District Counselor, Food Services, Maintenance, Transportation and Grant Manager shall each execute a Conflict of Interest Form to disclose

a conflict of interest, as appropriate, related to the awarding of a contract or substantial expenditures with federal grant funds. Substantial expenditures shall be defined as a purchase in excess of $10,000.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. In addition, no employee, officer or agent of the district may neither solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to subcontractors. All employees shall comply with the Educators' Code of Ethics (DH Exhibit). Violators of the Code of Ethics shall be subject to disciplinary action, including but not limited to, termination of employment with the district.

Vendor Competition

The Business Office shall be responsible for selecting and awarding contracts to vendors that are qualified to provide the goods and/or services to be purchased with federal grant funds. The vendor selection process shall ensure that the district does not restrict competition among qualified vendors. **(2 CFR 200.319)**.

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

1) Past experience with the district
2) Cost of goods and services, including future costs of maintenance
3) Vendor's financial stability and position as it relates to the ability to provide the goods and/or services
4) Small, minority, woman-owned, or labor surplus area firms
5) Geographic preference for applicable programs
6) Buy American Provision for applicable programs
7) Other criteria as reflected on the Vendor Management Procedures

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

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

A vendor database shall be maintained by the Business Manager. The district's Vendor Management Procedures shall be adhered to for all purchases. Vendor selection shall include the following criteria:

1) Has not been debarred or suspended by the State of Texas or federal government
2) Is licensed or registered with the State of Texas to perform the contracted services, as appropriate
3) Has obtained the minimum insurance limits and/or bonding established by the district, as appropriate
4) Has disclosed any felony convictions and/or criminal history, as appropriate
5) All vendors shall complete the appropriate vendor forms as required by federal or state regulations and the district. The district requires that every vendor have the following documents on file: Vendor application file (new vendors)
    a) Form W-9 - Internal Revenue Service
    b) Conflict of Interest Questionnaire (CIQ) – Texas Ethics Commission
    c) Felony Conviction Notice
    d) Fingerprinting (if working directly with students)



Vendors shall be assigned a primary vendor commodity code to track aggregate purchases by "like items".

Vendor Management

A vendor database shall be maintained by the Administrative Support Secretary with oversight by the Business Manager. The district's **Adding/Renewing Vendors Procedures** shall be adhered to in adding and maintaining approved vendors.

A Vendor Performance Report shall be completed to report complaints against vendors or to indicate appreciation for positive vendor performance. Complaint and appreciation reports become a permanent record of the vendor and must be accurate to guarantee an equitable resolution and to serve as a reliable guide for future action, positive or negative, regarding a vendor's performance.

Bid and Proposal Specifications

The district shall develop written bid/proposal specifications that are provided to every qualified vendor to ensure consistency in the procurement process. A vendor that is allowed to assist with the development of specifications shall be ineligible to submit a proposal for the specific procurement as this may provide a barrier to open, competition among the qualified vendors. **[2 CFR 200.319(b)]** The bid/proposal documents must include guidance to vendors regarding the following:

Time, date and place of bid/proposal opening

1) Anticipated award date, as applicable
2) Written specifications and addendums, as appropriate
3) List of all bid/proposal required documents such as CIQ, Felony Conviction Notice, etc.
4) Bid/Proposal Sheet
5) Bid/Proposal evaluation criteria, including the weights, as applicable
6) Other documents, as appropriate for a specific bid/proposal

The district's specifications shall incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. **[2 CFR 200.319(b)(6)].**

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

Procurement Methods

The district shall use one of the procurement methods allowed by federal regulations to procure goods and services with federal grant funds **[2 CFR 200.320]**. In addition, the district shall comply with state purchasing laws and local Board Policy, CH Legal and Local.

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

The district shall adhere to the *most restrictive* federal regulations, state laws, local policies and/or procedures when the guidance documents are in conflict. {CFR 200.403(c)]

Procurement Levels and Requirements

The district has developed and implemented a Purchasing Levels and Requirements Chart for non-federal and federally-funded purchases. The chart includes the following data:

1) Purchase Commitment Amount
2) Support [Documentation] Required
3) Additional Forms Required, if any
4) RFP/RFQ Requirement
5) Board Approval Requirement
6) Advertising Requirement

Marathon ISD Purchasing Levels and Requirements					
Purchase Amount	**Support Required**	**Additional Forms**	**RFP/RFQ**	**Board Approval**	**Advertising**
Purchases with State and Local Funds					
Single Item Purchase $10,000.00+	1 Quote	Not Required	Not Required	Board Agenda Item Required	Not Required
Purchases Less than $20,000.00	1 Quote	Not Required	Not Required	Not Required	Not Required
Purchases $20,000.00 to $49,999.99	3 Quotes or (Co-op/ Catalog Purchase: 1 Quote)	3 Quotes or Co-op Contract	Not Required	Not Required	Not Required
Purchases Over $50,000.00 Competitive Procurement/Texas	Competitive Procurement (Ed. Code 44.031)	Bid or Proposal Tabulation Form	Required	Board Agenda Item Required	Required Two (2) consecutive weeks
Sole Source Purchase $50,000.00 and over (Below $50,000.00 no Agenda Item)	1 Quote	Sole Source Affidavit	Not Required	Board Agenda Item Required	Not Required
Purchase with Federal Grant Funds					
Purchases Less than $10,000.00 (Micro-purchases/Fed Funds)	1 Quote	Not Required	Not Required	Not Required	Not Required
Purchases of $10,000.00 to $49,000.00 (Small purchases/Fed Funds)	3 Quotes or (Co-op/ Catalog Purchase: 1 Quote)	3 Quote Form	Not Required	Not Required	Not Required
Purchases Over $50,000.00 (Small purchases/Fed Funds) Competitive Procurement/Texas	Competitive Procurement (Ed. Code 44.031)	Bid or Proposal Tabulation Form	Required	Board Agenda Item Required	Required Two (2) consecutive weeks
Purchases over $150,000.00 Singel Acquisition Threshold/Fed	Competitive Procurement (Sealed Bids or Competitive Proposals)	Score Card	Required	Board Agenda Item Required	Required Two (2) consecutive weeks
Sole Source Purchase $50,000.00 and over (Below $50,000.00 no Agenda Item)	1 Quote	Sole Source Affidavit (Approval from TEA)	Not Required	Board Agenda Item Required	Not Required

Note: The threshold shall be determined by commodity codes in the aggregate over a fiscal year (September 1st through August 31st).

The Business Manager shall review expenditures from all district funds (local, state and federal) by "like-item" on at least a quarterly basis to monitor that the district does not exceed any "like-item" categories. The district has elected to use a coding system for "like-items" that is similar to the State of Texas Procurement Commodity Codes, plus locally defined codes that may not exist on the Commodity Codes. In addition, vendors in the finance system shall be coded to a primary vendor category.

The 'like-item" categories shall be entered in the finance system, (such as Ascender) as vendor categories and shall be indicated on every purchase order as illustrated below. The sample requisition indicates that the supplies for Math have been coded to Like-Item.

The Business Manager shall review annual expenditures from all district funds (local, state and federal) after the close of the fiscal year to determine if any additional "like-item" categories should be added for the following fiscal year. The budgeted funds by like-item categories may also be helpful in planning for large expenditures in a particular like-item category in a given

Micro-Purchase Procurement Method

Micro-purchases may be awarded without soliciting competitive price or rate quotations if the non-Federal entity considers the price to be reasonable based on research, experience, purchase history or other information and documents it files accordingly. Purchase cards can be used for micro-purchases if procedures are documented and approved by the school district **[2 CFR 200.320(a)(1)(ii)].** [The district does not utilize Purchase cards]

The school district is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. The micro-purchase threshold used by the school district must be authorized or not prohibited under State or local laws or regulations. School districts may establish a threshold higher than the Federal threshold. **[2 CFR 200.320(a)(1)(ii) and (iii).**

The Business Manager shall conduct an evaluation on an **annual basis** of the district's internal controls, TEA-assigned risk level and documented procurement procedures to determine the appropriate micro-purchase threshold. The Self-Certification of Micro-Purchase Threshold form shall be submitted to the Superintendent at least 30 days prior to the start of each fiscal year for his/her review and consideration. The approved threshold shall be documented in the State and Federal Grants Manual to ensure that all stakeholders are aware of the approved micro-purchase threshold.

Micro Purchase Procedures – Less than $10,000

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** and the granting agency. The district shall purchase goods and services under this method from among qualified vendors, but will not competitively procure the micro-purchases, unless in the aggregate in a 12-month period (fiscal year), the district exceeds federal or state law thresholds **[*2 CFR 200.320 (a)*],** or the district's threshold in Board Policy CH Legal or Local.

The finance/purchasing department shall distribute micro-purchases equitably among qualified vendors to the maximum extent possible and shall ensure that the price is reasonable.

Micro-Purchase Procedures – Up to $49,999 [Or lesser amount based on Board Policy CH Local]

As of November 12, 2020, **2 CFR 200.320(a)(1)(iv)** states that a *Non-Federal entity increase to the micro-purchase threshold up to $50,000.* Non-Federal entities may establish a threshold higher than the micro-purchase threshold identified in the FAR 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 of any of the following:

(A) A qualification as a low-risk auditee, in accordance with the criteria in §200.520 for the most recent audit;

(B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,

(C) For public institutions, a higher threshold consistent with State law.

The district's Board Policy CH Local has a $10,000 threshold for Board approval of purchases.

The district has not elected to self-certify a threshold up to $49,999 in accordance with Texas law (TEC 44.031). Should the district elect to self-certify, the Superintendent shall complete the Self-Certification of Increased Micro-purchase threshold Form **(Rogers, Morris & Grover 2021)** on an annual basis at least 30 days prior to the start of each fiscal year.

Small Purchase Procedures - $10,000 - $249,999

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 for all small purchases, i.e. purchases that do not exceed $50,000 [the state law threshold which requires a competitive procurement]. Note. The quotes can be from three (3) separate vendors within a qualified purchasing cooperative or different purchasing cooperatives to meet both the EDGAR and state law requirements for competitive procurement.

The district shall use a Small Purchase Quotation Form to document the quotations from vendors. A copy of the Small Purchase Quotation Form shall be filed with the appropriate purchase order. The Small Purchase Quotations shall be tabulated by the Business Manager on a Quotes Tabulation Form.

The district shall strive to obtain small purchases from qualified vendors under a Cooperative Purchasing Program **[*2 CFR 200.318 (e)*].** Even though these cooperative purchasing programs have competitively procured the vendor contracts, the district shall compare the pricing among the vendors to select the best quality and price.

The Cooperative Purchasing programs shall provide an EDGAR compliance certification on an annual basis. If the Cooperative fails to provide the certification, the district shall not purchase goods or services through the Cooperative with federal grant funds. Reminder: District must still obtain at least 2 quotes from cooperatives to ensure compliance.

The district is currently participating in the following cooperative purchasing programs:

1) **TASB Buy Board**
2) **ESC 4 - TCPN**
3) **ESC 18 Purchasing Co-Op**
4) **ESC 8 – Interlocal Purchasing System (TIPS)**
5) **West Texas Food Purchasing Cooperative**

Sealed Bid Procedures – Over $250,000

The **Procurement by Sealed Bids** (formal advertising) 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 **[*2 CFR 200.320 (b)(1)*].** The district shall comply with the sealed bid requirements, as defined by the EDGAR, as noted below:

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

***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.**

Competitive Proposal Procedures – Over $250,000

The **Procurement by Competitive Proposal** method shall be used by the district when the acquisition of the goods or services exceeds $250,000 and does not lend itself to a fixed price contract **[*2 CFR 200.320 (b)(2)*].** The district shall comply with the competitive proposal requirements, as defined by the EDGAR, as noted below:

- Requests for Proposals (RPF) must be publicly advertised
- The RFP shall identify the evaluation factors and their weight in awarding the proposal
- Proposals shall be solicited from an adequate number of bidders, but no less than two (2) qualified vendors



- Proposals shall be evaluated, ranked, and a recommendation for award made to the School Board at a regularly scheduled board meeting [2 CFR 200.320(b)(2)(ii)]
    - The district shall utilize the Competitive Sealed Proposal Process Checklist
    - The district shall develop an instrument to evaluate each proposal and rank the proposals based on the evaluation scores
    - The district shall evaluate each proposal by committee or no less than two (2) district staff with knowledge of the RFP specifications
    - In accordance with state law, the vendor who is ranked highest as providing the " proposal most advantageous to the district" shall be notified of the potential award
        - The district may negotiate with the vendor only as it relates to potential cost savings
        - If the district and vendor cease to negotiate, the district shall notify the vendor in writing before starting to negotiate with the 2nd highest ranked vendor.
- The district shall notify the successful proposer and process the contract documents and/or purchase orders, as appropriate
- The district shall notify all of the unsuccessful proposers to ensure that qualified bidders are encouraged to submit bids during future bid opportunities

Noncompetitive Proposal Procedures

The **Procurement by Noncompetitive Proposal** method shall be used by the district when the purchase of goods or services is from a "sole source vendor" **[*2 CFR 200.320 (c)]*.**

A sole source vendor is defined as a vendor that meets the following requirements:

- The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold [*2 CFR 200.320 (c)(1)]*
- The goods or services are only available from a single source [*2 CFR 200.320 (c)(2)]*
    - The district shall acquire and maintain a copy of a vendor's sole source letter which specifies the statutory or other reason for its sole source status
    - The TEA Division of Grants Administration Request for Noncompetitive Procurement (Sole Source) Approval Form shall be utilized to request prior approval of a non-competitive, sole source proposal.
    - The district's Sole Source Justification Form shall be completed and submitted with the single source proposal.
- A public exigency or emergency will not permit a delay resulting from the competitive solicitation process [*2 CFR 200.320 (c)(3)]*
    - The district shall declare a public exigency or emergency prior to making such as purchase of goods or services under this method
- The granting agency or pass-through entity authorized the use of a non-competitive proposal method [*2 CFR 200.320 (c)(4)]*
    - The district shall obtain written approval/authorization from the granting agency or pass-through entity.

- The district has received written authorization from the Texas Education Agency that the Education Service Center, Region 20 is approved as a non-competitive proposal.

- After solicitation of a number of sources, competition is determined to be inadequate [*2 CFR 200.320 (c)(5)]*
  - The district shall determine that competition is inadequate if after two (2) solicitations of bids and/or proposal, only one vendor is responsive to the solicitations

Note. TEA has approved Education Service Centers in the non-competitive proposal category.

Other Procurement Guidelines

Vendor Preferences

In accordance with state purchasing laws, the district shall comply with the Texas Education Code (TEC Chapter 44) if the procurement guidelines are stricter under state law than federal regulations. Regardless of the procurement method, the district shall encourage small, minority, woman-owned and labor surplus area firms to compete with other qualified vendors by implementing strategies to encourage their participation **[*2 CFR 200.322]*.**

As appropriate, and in accordance with **2 CFR 200.322,** the district should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

The Business Manager shall ensure that vendor preferences are included in all specifications, purchase orders and contracts, as appropriate.

Vendor Restrictions

In accordance with **2 CFR §200.216** that prohibitions certain telecommunications and video surveillance services or equipment, the Business Manager and the Technology Director shall review and approve all telecommunication contracts for goods and services with federal grant funds to include the following:

(a) Recipients and subrecipients are prohibited from obligating or expending loan or grant funds to:

(1) Procure or obtain;

(2) Extend or renew a contract to procure or obtain; or

(3) Enter into a contract (or extend or renew a contract) to procure or obtain equipment, services, or systems that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Public Law 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities).

(i) For the purpose of public safety, security of government facilities, physical security surveillance of critical infrastructure, and other national security

purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities).
(ii) Telecommunications or video surveillance services provided by such entities or using such equipment.
(iii) Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a covered foreign country.

The district shall comply with the federal regulations related to the procurement of recovered materials **[2 CFR 200.323]** and the Solid Waste Disposal Act.

For all purchases that exceed the Simplified Acquisition Threshold of $250,000, the district shall perform a cost or price analysis with every procurement **[*2 CFR 200.324]*.** Secondly, all purchases that exceed this threshold shall comply with federal bonding requirements such as **[*2 CFR 200.326]*:**

- Bid guarantee from each bidder of five percent (5%) of the contract price
- Performance bond on the part of the contractor for 100% of the contract price
- Payment bond on the part of the contractor for 100% of the contract price.

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

All contracts shall contain the applicable provisions described in 2 CFR 200 Appendix II **[*2 CFR 200.327].*** In addition, all contracts for services and/or goods purchased with federal grant funds shall be subjected to the same review and approval process as all other district contracts. The Contract Procedures and Contract Review Checklist are applicable to all federally funded contracts.

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

Property Standards and Management

The district shall safeguard all property (capital assets and inventory) purchased with federal grant funds under the same guidelines as property purchased with non-federal funds **[*2 CFR 200.310]*.** Additional insurance for property purchased with federal grant funds shall be acquired if specifically required by a federal grant award. The Business Manager shall oversee the acquisition of insurance for all federally funded property.

Title to federally-owned property remains vested in the Federal Government. The district must submit annually an inventory listing of federally-owned property in its custody to the Federal awarding agency.

Upon completion of the Federal award or when the property is no longer needed, the district must report the property to the Federal awarding agency for further Federal agency utilization **[*2 CFR 200.312]*.**

Federally-funded Real Property

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

If the district owns and/or purchases real property, the title to the real property acquired or improved under a federal award will vest upon acquisition with the district **[*2 CFR 200.311(a)].***

Federally-funded Capital Assets

The district may use federal grant funds to purchase capital assets (tangible and intangible assets) and supplies if approved by the granting agency. The district shall not use federal grant funds to purchase intangible property (defined in **[*2 CFR 200.1])*.** If the district purchases intangible property, the title to the intangible assets vest upon acquisition with the district **[*2 CFR 200.315].***

The federally-funded capital assets shall be used only for the authorized purposes and shall be disposed of, at the end of the useful life or end of the grant period, in accordance with the grant award guidelines **[*2 CFR 200.313]*.** The district shall not use the federally-funded capital assets to generate program income. The purchase of capital assets shall be recorded in object code 663X in accordance with the FASRG and any local-use account codes.

Federally-funded Supplies

The federally-funded supplies shall be used only for the authorized purposes. Supplies shall include all non-assets such as consumable supplies and non-consumable inventory (equipment with a unit cost from $1,000 to $4,999). Any residual (unused) supplies, in excess of $5,000 in total aggregate value, at the end of the grant program or project may be used for any other federal grant program. **[2 CFR 200.314]** Otherwise, the supplies shall be retained by the district or sold but must reimburse the granting agency for the district use or sale of the supplies. The district shall implement purchasing deadlines for the purchase of federally-funded supplies to ensure that residual supplies are not available at the end of the grant period or project. The purchasing deadlines are posted on the Business webpage at www.marathonisd.net . The purchase of supplies shall be recorded in object 639X, in accordance with the FASRG and any local-use account codes.

Capitalization Policy and Definitions

The district shall utilize the same capitalization policy for non-grant and grant-funded asset purchases. The district's capitalization threshold for assets is $5,000 per unit cost. The district has adopted the EDGAR **(CFR 200.1)** definitions of property as noted below:

- *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. (CFR 200.1).
- *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 non-Federal entity for financial statement purposes, or $5,000. (CFR 200.1)

- *Computing devices* means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. (CFR 200.1)
- *General purpose equipment* means equipment which is not limited to research, medical, scientific or other technical activities.
    - Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.
- *Information technology systems* means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. (CFR 200.1)
- *Special purpose equipment* means equipment which is used only for research, medical, scientific, or other technical activities.
    - Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.
- *Supplies* means all tangible personal property other than those described in §200.1 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. (CFR 200.1)

Acquisition Cost

The district has also adopted the EDGAR definition of Acquisition cost as noted below:

1) *Acquisition cost* means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices. **[CFR 200.1]**

The district shall utilize the invoice cost, including all related costs, to record the cost of the equipment on the fixed asset database.

Inventory Items

The district has also defined "inventory items" as items with a unit cost between $1,000 and $4,999. These items shall have a tag affixed to the item for inventory tracking and insurance purposes only. Inventory items shall include computing devices within these costs. The district shall track these items for insurance purposes and shall conduct an annual inventory of these items to the extent possible. Purchases of inventory (taggable) shall be made from object code 6398 accounts.

Consumable Supplies

Consumable supplies shall include technology-related "walkable" or "personal use" items with a unit cost less than $1,000 as the following (these items shall be tracked by the Technology Department].

1) I-Pads
2) Chromebooks

3) Computers with a cost under $1,000

Consumable supplies, including the walkable and personal items with a unit cost of less than $1,000, shall be made from object code 6399 accounts. The consumable supplies shall be tracked by the campus or department making the purchase.

Identifying and Tracking Federally-Funded Assets

Titles to federally funded equipment and supply purchases shall be retained by the district, unless otherwise notified by the granting agency. **[2 CFR 200.313(a)]** As district property, the district shall affix a tag, inventory, and dispose of all assets (non-grant and grant-funded) according to the district's fixed asset procedures. [**Fixed Asset Procedures in Exhibit Section**] The district procedures shall include the recording of all assets on a database with the following information:

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

Note. Bold items are required by federal regulations (EDGAR, 2 CFR 200.313(d)(1)]

Maintaining Capital Asset Inventory & Records

All federally-funded capital assets shall be maintained in an operable state. If repairs are necessary, the district may pay for the repairs of the federally-funded assets with federal grant funds, unless expressly restricted by the granting agency. All federally-funded capital assets shall have a tag affixed to the assets to distinguish the assets from non-federally funded assets.

The district fixed asset procedures shall include an annual inventory (or more frequently if required by a granting agency) of all capital assets and reconciliation of the inventory reports. [Note. Federal requirements CFR 200.313 requires an inventory at least once every 2 years.]

The district's annual inventory of capital assets shall be conducted by business office each fiscal year. Lost, damaged, or stolen assets shall be recorded on the fixed assets database with the date of the loss. The disposition records such as the loss report (police report for thefts) shall be maintained with the capital asset records.

In addition, the district shall track all grant-funded capital asset purchases by grant, or fund code, as appropriate. The disposal of grant-funded assets shall be in accordance with federal guidelines and grant-specific guidelines, if any. At a minimum, the disposition date, reason and sale price of all federally-funded assets shall be recorded in the fixed assets database. **[2 CFR 200.213(d)]**

During the life of the asset, the district shall ensure that all assets purchased with federal grant funds are insured against loss. The costs to insure and maintain (repair) assets purchased with federal grant funds are generally allowable costs, unless specifically prohibited by a granting agency. **[2 CFR 300.310]**

The Business Manager shall be responsible for maintaining the fixed asset database of all district assets, including all federally-funded assets.

Cost Principles

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

The General Provisions for Selected Items of Cost (Cost Principles) are available on the Department of Education EDGAR webpage.

The district shall adhere to the Cost Principles for federal grants [EDGAR SUBPART E] and any additional grant-specific cost principles. General criteria affecting the allowability of costs includes, but may not be limited to, the following: **[2 CFR 200.403] and [2 CFR 200.320(b)(7)]**

- Costs must be reasonable and necessary [2 CFR 200.404]
    - A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
    - Necessary is defined as costs needed to carry out the grant activities
- Be allocable to Federal awards **[2 CFR 200.405]**
- Be authorized or not prohibited under State or local laws or regulations.
- Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- Except as otherwise provided for in EDGAR, be determined in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- Be the net of all applicable credits. **[2 CFR 200.406]**
- Be adequately documented.

The district shall utilize the Allowability/Allocability of Costs Worksheet to verify that all proposed obligations and expenditures meet the Cost Principles. If the Worksheet reflects that the proposed obligation and/or expenditure is not allowable and/or allocable to a federal grant award, the district shall not make the obligation/purchase with the federal grant funds. Other funds, such as local funds, may be used to make the obligation/expenditure, as appropriate.

Cost Allocation Plan and Indirect Cost Rate

A cost allocation plan or an indirect (F&A) cost rate, whether submitted to a Federal cognizant agency for indirect costs or maintained on file by the district, must be certified by the district using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices III through VII, and Appendix IX. The certificate must be signed on behalf of the district by the Superintendent. [Must be an individual at a level no lower than the Superintendent or Business Manager of the district.]

All district costs with federal grant funds, whether direct or indirect, shall meet the minimum requirements of allowability as specified in the **2 CFR 200.403**. In addition, the costs must meet the general provisions for selected items of cost **(2 CFR 200.420).** Specific items not listed within these procedures shall be evaluated by the Grant Manager and Business Manager on case-by-case basis for allowability. The general cost allowability rules for specific items of cost listed within these procedures shall apply to all federal grant funds, unless more restrictive allowability rules are required by a particular federal grant award.

The district shall adhere to the more restrictive allowability rules when a conflict arises between the general allowability rules, the program-specific allowability rules and the district's allowability rules.

The same expense allocation formula shall be used for non-federal and federal funded expenditures. Purchases will be expensed to the appropriate fiscal year and/or grant period, as appropriate. For example, if the district purchases a subscription or maintenance agreement that covers a twelve-month period from January 1st through December 31st, only the current year expenditure and/or current grant period expenditure shall be posted to the general ledger, as appropriate. In this scenario, the following expenses would be posted to the general ledger.

Current fiscal year	January to August	8 months	Object code 6XXX
	September to December	4 months	Object code (1410)

The district has elected to use federal grant funds for both compensation/benefits and non-compensation expenditures.

Total Costs

The **total cost** of a federal award is the sum of allowable direct and allocable indirect costs less any applicable credits. **[2 CFR 200.402]** All refunds, rebates, discounts, or other credits to grant expenditures shall be posted to the finance general ledger as soon as the credit is known. The district shall ensure that all known credits have been posted to the general ledger prior to the drawdown on federal grant reimbursements.

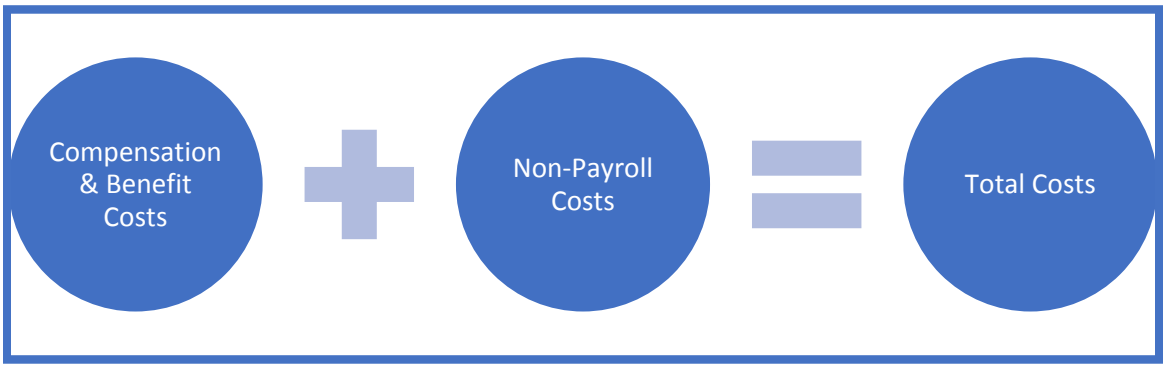
The district shall post all credits [discounts, rebates, refunds, etc.] to the general ledger on a timely basis to ensure that the district does not draw-down grant expenditures in excess of actual expenditures net of all credits. Otherwise, the district may be considered to have drawn-down funds under an advanced

cash method. The Business Manager shall ensure that all applicable known credits have been posted to the general ledger prior to preparing and submitting a federal grant draw-down request from the granting or pass-through entity.

District costs generally fall under two major categories:

1) compensation/benefits; and

2) non-compensation (supplies, services, travel/miscellaneous or equipment).



Payroll Expenditures - Compensation & Benefits

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

All payroll expenditures shall be paid in accordance with the federal cost principles and Department of Labor regulations, such as the Fair Labor Standards Act (FLSA). All payroll expenditures shall be paid in accordance with the federal cost principals. First and foremost, the payroll expenditures must be authorized on the grant application and the duties assigned must be directly related to grant activities. The Grants Manager shall provide a copy of the Payroll Summary to each of the departments noted above upon approval of the grant application.

Compensation Plan

The School Board approved Teacher/Counselor Pay Scale, and Additional/Stipend/Extra Duty Pay Scale shall be used to compensate all district staff whether paid from local, state or federal grant funds. In addition, the district shall provide the same employer-provided benefits for all district staff whether paid from local, state or federal grant funds.

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

Allowable Compensation Costs

Compensation costs shall be allowable if:

- The costs are reasonable for the services rendered and conforms to the established district compensation and benefit plans for expenditures with all other funds, i.e. local funds [2 CFR 200.430(a)(1)],
- The employees have been employed in accordance with the district's established Hiring Procedures [2 CFR 200.430(a)(2)], and
- The costs are supported by the appropriate timekeeping, absence tracking, time & effort certifications, or other documentation [2 CFR 200.430(a)(3)], as appropriate,
- Federally-funded employees shall report all outside employment or professional services rendered to other entities. The external employment and/or professional services shall not conflict with the federally-funded activities with the district [2 CFR 200.430(c)],
- Incentive compensation, such as stipends, awards, early resignation incentive, attendance incentive, etc. are in accordance with the district's written plans for each of these incentives [2 CFR 200.430(f)],
    - Stipend compensation for other non-federal grant award duties shall be supported by a Supplemental Duties Job Description/Pay Notice. The additional duties shall not conflict with the federally-funded activities with the district.

Substitute Teachers

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

Stipends and Extra Duty Pay

Stipend and extra duty pay expenditures are allowable for authorized and approved activities. A schedule or work log shall be maintained to substantiate the stipend and/or extra duty pay. NOTE: It is recommended by the TEA that a job description for each stipend role include the duties related to the grant purpose and the grant funding source. **[Note. A Supplemental Pay Notice-Job Description.]**

The School-Board approved Additional Pay Schedule shall be used to compensate all district staff (exempt and non-exempt) whether paid from local, state or federal grant funds.

The Business Manager shall ensure that the expenditures for stipend and extra duty pay are budgeted and expensed from the appropriate account code(s). The stipend and extra duty pay rates shall be the same as the rates used for similar locally funded activities. For example, if a teacher stipend for attending a 1-day professional development activity funded through local funds during a nonscheduled work day is $150 per day, the teacher stipend for attending a federally-funded 1-day professional development activity should be $150 per day, too.

Allowable Benefit Costs

District costs for fringe benefits, whether paid from local, state or federal grant funds shall be allowable as noted below **[2 CFR 200.431]:**

- All benefit costs shall be in accordance with the district's written Summary of Employee Benefits, except for any benefits that may be specifically excluded in a federal grant award
- All leave benefits shall be in accordance with the district's written Leaves and Absences Policy (DEC Legal and Local) [2 CFR 200.431(b)]
- The benefit costs shall be distributed equitably at the same allocation rate (percentage) as the base compensation
- The benefit costs were earned and paid during the grant period
- All benefit costs shall be allowable under the Internal Revenue Service, Fringe Benefits Guide (and subjected to taxes, as required by federal statute)

Non-Allowable Benefit Costs

The district shall not charge any benefit costs to a federally-funded grant if the benefit costs are not in accordance with district's written Summary of Employee Benefits, School Board Policy, **2 CFR 200.431** or other written benefit plan(s). The district has established the following as **non-allowable** benefit costs:

- Severance or settlement agreement payouts to current and/or previous federally-funded grant staff [NOTE. These costs are allowed subject to strict guidelines – district option to include or exclude.] **2 CFR 200.431(i)**
- Optional pension plans (other than the mandatory Teacher Retirement System of Texas contributions). [NOTE. These costs are allowed subject to strict guidelines – district option to include or exclude.] **2 CFR 200.431(g)**
- Automobile costs or allowance for an employee's personal use of a vehicle (regardless of whether the benefit is taxable to the employee] **2 CFR 200.431(f)**

Documentation of Compensation and Benefit Costs

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



- Absence records, if any
- Time and Effort documentation, as appropriate (Semi-Annual Certification, Periodic Time and Effort, or the Substitute System for Time and Effort)
- Timekeeping records (actual work hours per workweek) in accordance with the FLSA and the district's Timekeeping Procedures.

Timekeeping Records

All payroll expenditures will federal grant funds shall comply with EDGAR regulations such as the period of performance (200.77) and compensation (200.430).

The Payroll Managers shall ensure that all timekeeping records are properly submitted before payroll disbursements are made to federally-funded staff. The timekeeping records for exempt staff may include supplemental pay sheets for additional assignments such as summer school, tutoring, professional development, etc. in accordance with the Supplemental Pay Procedures.

The timekeeping records for non-exempt staff shall comply with the FLSA **[2 CFR 200.430(i)(3)]**. Specifically, all non-exempt work hours must be submitted in accordance with the Time Sheet & Time Clock Procedures and recorded through the district's timekeeping worksheet.

The Grant Manager, Business Manager, District PEIMS Coordinator, HR Administrator and Payroll/Benefits Director shall work collaboratively to ensure that the Role ID and object codes reflected on the grant application (Payroll Summary) are consistent with the HR, payroll, finance and PEIMS records.]

Approval of Payroll Expenditures

The process of approving payroll expenditures from grant funds shall be a collaborative process between the campus or department, Human Resources, Grants Management, and Finance [Purchasing, Budgeting, Accounting and Payroll] departments. Each campus and/or department plays an essential role in ensuring that all federal grant requirements are met.

Selection of Grant-Funded Staff

The Grants Manager shall work collaboratively with the appropriate stakeholders (campus and departments) to identify all staff needed to accomplish the grant activities. The Grant Manager shall work collaboratively with the Business Manager to obtain estimated salaries for proposed grant-funded staff prior to the completion of the grant application. And, the Grant Manager shall provide a copy of the Payroll Summary of each grant program to the campus and departments noted above upon approval of the grant application.

New Positions

New grant-funded positions shall be created only when a job description has been developed and approved by the Human Resources and the Grant Manager. The Grant Manager shall ensure that the position is approved on the grant application and that adequate funds exist to fill the position.

The finance and payroll departments shall be notified to ensure that the position is budgeted on the general ledger and the position is paid using the correct payroll account distribution codes.

New Hires

New staff hired for work in positions that are wholly or partially funded with federal grant funds, shall be

hired when a position and funding are both available. Upon separation of an employee, the home campus or department of the position shall initiate a request to replace the position. [NOTE: A Personnel Requisition Form should be used to start the process.]

The Grants Manager shall review the request to ensure that the position is still authorized and necessary. Changes to the job description, if any, shall be made at this time. The Business Manager shall review the request to ensure that adequate funds exist in the appropriate account code(s). If funds do not exist, the Business Manager shall notify the Grants Manager to determine if funds will be re-appropriated to the account code(s). After approval from the Grants Manager and Finance department, the Human Resources department shall advertise the position.

The screening and selection process shall include a review of the recommended applicant to ensure that he/she meets the highly qualified requirements under the No Child Left Behind Act (NCLB), as appropriate, or any other grant-specific credentials. The district shall advertise all new positions and collect employment applications and supporting documentation.

Upon employment, the new hire shall receive and sign a copy of his/her respective job description to include the grant funding source. NOTE: If the position is funded with a short-term grant fund, the employee shall be notified in writing when the grant funding will lapse, especially if their position will lapse at the end of the grant.]

Transfer of Personnel

When staff in a position funded with grant funds is recommended for transfer to another campus, department, or assignment, the grants management, human resources, and finance departments shall work collaboratively to ensure that the appropriate staff allocations and funding changes are made at the time of the transfer. The home campus or department shall initiate the request for the transfer, especially if it is a teaching assignment change at a campus. The grants management, human resources and finance departments must evaluate the requested transfer to ensure that the staff allocations, highly qualified staff requirements, and funding source changes are in compliance with grant requirement.

For example, if the Dean of Students requests to transfer a Title I Reading teacher to a Pre-Kindergarten regular classroom teacher, the following considerations should be evaluated by the respective departments:

1) HR – ensure that a vacancy exists in a PK teacher position and that the teacher recommended for transfer is certified to teach PK and issue a new job description to the transferred staff member;
2) Grants management – ensure that the grant strategies and activities can be accomplished in a timely manner after filling the vacancy that would be created by the transfer; and
3) Finance department – ensure that funds exists for the additional PK teacher slot and change the payroll account distribution code(s) from Title I to PK as of the effective date of the transfer.

Job description for all grant funded staff

The HR Administrator shall develop and distribute a job description to all district staff that is wholly or partially funded with grant funds. The job description shall include the funding source and the job duties as they relate to the grant position. The grant-funded staff shall sign the job description at employment and on an annual basis, or at a minimum, when the funding source, job title or other change occurs in the employment or assignment of the staff member.

The job description and assignment shall be supported by documentation such as grade books, master schedule, etc.

Roster of all grant funded staff

The Grant Manager shall maintain an up-to-date roster of all grant funded staff to include the position title, annual salary, and funding source(s) by percentage. The roster of grant funded staff shall include all staff paid with non-federal grant funds whose compensation/benefits are paid as part of a matching or cost sharing requirement of a federal grant fund.

The home campus or department, human resources, and finance departments shall work collaboratively to ensure that the roster accurately reflects that data maintained in their respective area of responsibility. Discrepancies, if any, in the roster shall be brought to the attention of the grants management department.

The review of the roster shall include, but not be limited to the following:

1) Campus or department – ensure that the grant funded staff are assigned in the position title as noted on the roster. The master schedule or assignment of instructional staff must support the position title and funding source.
2) Human Resources – ensure that the position title and salary are correct as noted on the roster. In addition, the HR department shall ensure that each grant funded staff member has a signed job description on file for the position title noted on the roster. And, the HR department shall ensure that all grant-funded staff meet the state's Certification or are Highly Qualified, as appropriate.
3) Finance – ensure that the funding source(s) and salary are correct as noted on the roster. In addition, the finance department shall ensure that the payroll distribution account code(s) are in accordance with the FASRG.
4) Grant Manager – ensure that the positions are authorized on the grant application and that the PEIMS Staff Data submitted to TEA is consistent with the position title, Role ID and object code.

The review shall occur on at least a quarterly basis throughout the school year to ensure that the roster of grant funded staff is accurate and up-to-date throughout the year.

NOTE: It is critical that at least one of the reviews coincide with the submission of the Fall PEIMS Staff Data to ensure that accurate data is submitted as of the October snapshot date.

Budgeting of Grant Funded Staff

The roster of grant funded staff shall be the basis for budgeting of grant funded staff. The percentage of time in each funding source shall be utilized by the finance department to create and enter the salary portion of the grant budget. The percentages shall also be utilized by the payroll department to enter the payroll distribution account code(s).

In addition, the business office shall ensure that the Grant Personnel Schedule of the grant application matches the budget and payroll account code(s). For example, if the Grant Personnel Schedule for Title I, Part A includes a position of a "008 – Counselor (6119)", the budget and payroll account code distribution shall be entered in a 6119 object code.

The grants management, human resources and business office shall work collaboratively to adjust the budget and payroll account code distributions of grant funded staff if the time and effort documentation consistently reflects that the percentage(s) across the funding source(s) is not a true reflection of the normal work schedule.

Time and Effort Documentation

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

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

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

Time and effort requirements for staff funded 100% from one grant (or working 100% of their time in a single cost objective)

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

The timeline for semi-annual certifications shall cover a 6-month period. The 6-month period shall be determined per academic semester to coincide with teaching assignment each semester. The immediate supervisor shall submit all signed semi-annual certifications to the Grant Manager as noted below:

1) 1st Certification – due 1 week after the **end** of the 1st semester
2) 2nd Certification –due 1 week after the **end** of the 2nd semester*

*The 2nd semester certification for 10-month employees shall be due on the last working day of the school year. Submission of the required certification shall be part of a campus staff member's check out procedures.

The Grant Manager review shall consist of the following:

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

The Grant Manager shall collect and review all Semi-Annual Certification Forms. Any certifications that reflect a percentage other than 100% shall be forwarded to the finance department for adjustment of the grant payroll expenditures for the certification period. NOTE: Steps should also be taken to ensure that the staff member's work schedule is adjusted to 100% grant related, or is changed from the semi-annual

certification method to time and effort reporting.]. The Grant Manager shall file the certifications for audit purposes.

The Business Manager shall prepare a journal ledger entry to correct the account distribution code(s) as appropriate. The Superintendent shall approve the entry and the Business Manager will post the entry to the general ledger.

Time and effort requirements for staff split funded (funded from more than one (1) cost objective and/or grant programs)

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

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

These employees are required to maintain a Periodic Activity Report or to account for their time under a substitute system. The district has not been approved by the Texas Education Agency to use the Substitute Time and Effort System; therefore, employees must prepare Time and Effort Worksheet at least monthly to coincide with the district pay periods. Such reports must reflect an *after-the-fact* distribution of 100 percent of the *actual* time spent on each activity and must be signed by the employee and their immediate supervisor. Charges to payroll must be adjusted to coincide with preparation and submittal of the interim expenditure report required for TEA discretionary grants.

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

1) Monthly payroll [25th of the month] – Time & Effort reports are due by the 15th for the prior month.

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

The Grant Manager review shall consist of the following:

1) A review of the time and effort reports to compare the summary percentage of grant-related work per funding source to the budgeted percentage utilized to charge the monthly (or semi-monthly) payroll charges
2) A test sampling of staff assignments, i.e. master schedule, duty schedule, etc. to verify the percentage of grant-related work per funding source
3) If the time and effort report reflects the same percentage, the report may be filed for audit purposes
4) If the time and effort report reflects a different percentage, the report shall be reconciled to reflect the correct payroll charges by grant funding source and forward the reconciliation to the finance department for adjustment of the payroll charges on the general ledger.

The Business Manager shall prepare a journal entry to reclassify the expenditures as noted on the reconciliation of the time and effort report(s). According to federal regulations, the final amount charged to each grant award must be accurate, allowable and properly allocated.

The business office shall post all variances greater than 10% to the general ledger on a monthly basis; otherwise, the variances shall be posted prior to the final expenditure report.

NOTE. The finance department shall use caution to avoid excess drawdown of grant funds due to unallowable payroll costs if timely adjustments to the general ledger as not posted prior to the drawdown of funds.

Time and Effort Substitute System

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

The district has not opted to use the Time and Effort Substitute System at this time.

Non-Payroll Expenditures

Non-payroll expenditures are defined as expenditures other than salaries and benefits. Direct nonpayroll expenditures include contracted services, supplies, travel and equipment. The expenditure of federal grant funds for non-payroll costs shall adhere to the district's purchasing policies and procedures. In addition to the normal purchasing process, all grant funds must be approved by the Grants Manager for each respective grant program, as appropriate.

All purchases with federal grant funds shall be in accordance with the Purchasing Procedures.

Purchase Requisitions

Purchase requisitions must be itemized with detailed descriptions, prices, delivery details, delivery/ completion date, detailed vendor info, bid number or quote information (where applicable), along with justification, terms and conditions critical to the order. Requisitions submitted without adequate detail will be returned to the originator.

Purchase Orders

The primary method for all purchases is to issue a Purchase Order. Once issued by the district and accepted by the vendor, the Purchase Order is a binding written agreement between the District and the Vendor. The types of purchase orders are noted below:

- Single PO – One time purchase of goods and/or services where need is identified, ordered, received and PO is closed immediately.
- Open purchase orders:
    - Annual PO – For annual contracts such as annual service contracts, subscriptions, etc. the PO shall include a description of the goods and/or services with specified annual quantity, unit of measure and price.
    - Monthly PO - As needed purchase of small dollar items that are expected to be purchased from a particular vendor throughout the year.

Both types of purchase orders [Single and Open] may be utilized with federal grant funds, subject to the approval of the purchase in accordance with the PO approval path.

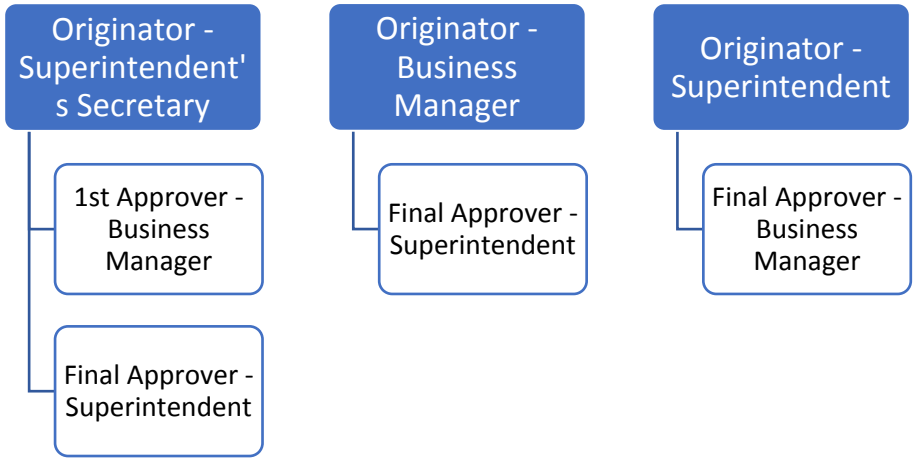
Specific instructions related to specialized purchases are included in the Purchasing Procedures. Specific instructions include, but are not limited to, the following categories of purchases:

- Walmart and Sam's Club
- Lowe's and Home Depot
- Credit cards such as the MasterCard
- Technology purchases

Approval of Purchase Orders

The district shall utilize the Ascender Purchasing Module to manage the expenditure of all federal grant funds.

The Purchase Order Approval Path is illustrated below:



Note: Due to the small school scenario, there are situations where all three positions may serve as the originator. However, controls are in place where no staff member may serve as the originator as well as the approver for a single purchase.

The district shall adhere to the normal approval path for purchase orders with non-grant funds. The Business Manager shall ensure that all purchase orders have been competitively procured as required by law. And, that the expenditure (PO) has been approved by the governing body, as appropriate [Note. School Board Policy CH Local has established the threshold of contract approval by the School Board at $10,000.]

Contracts/purchases that are approved by the School Board shall also meet the Form 1295 Certificate of Interested Parties filing instructions. The vendor shall provide a notarized Form 1295 prior to the issuance of a purchase order. After approval of the purchase order and/or contract, the Chief Financial Officer shall access the Texas Ethics Commission website to acknowledge the Form 1295.

In addition, all purchase orders with grant funds shall be reviewed and approved by the appropriate Grant Manager.

The Grant Manager review shall consist of the following:

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

Purchase Order Deadline(s)

In an effort to meet all obligation and liquidation requirements of grant funds, the district has established a **April 1st** purchase order deadline. This deadline shall be adhered to by all purchase order originators. A campus administrator or department head may impose an earlier deadline for their respective
campus or department.

A different purchase order deadline may be required for federal grant funds to ensure that all purchases occur within the grant period (obligation period).

Receipts of Goods and/or Services

All district staff shall adhere to the Receipt of Goods and Services Procedures to ensure that receipt of all goods and services is properly documented prior to issuing payment to the vendor. No payment shall be made to a vendor for goods and/or services unless the receipt of the goods and/or services have been verified and documented by the receiving clerk (Administrative Support Secretary).

The district receives all goods under a centralized receiving system. The Administrative Support Secretary shall receive, open, and verify the receipt of all ordered goods. Signed documentation and packing lists, if any, shall be forwarded to the Business Office for payment through the Accounts Payable Procedures.

For acceptance of services, the requestor shall inspect that the work has been accomplished according to the agreed upon terms and conditions. Acceptance of partial completion should not be made unless previously agreed upon by the district and vendor in the contract and/or agreement for services.

Receipt of partial orders shall be allowable subject to the Partial Purchase Order Receipt Procedures. Payments for partial shipments shall be made within the 30-day payment period.

All shipment errors such as shortages, overages, damages, etc. shall be reported to the Administrative Support Secretary. The Administrative Support Secretary shall be responsible for vendor relations and shall address and resolve the issues with the vendor.

Credit Card Purchases with Grant Funds

The district may use district-issued credit cards to make purchases with federal grant funds. An original, detailed receipt shall be required for all credit card purchases with federal funds. If the purchaser does not submit an original, detailed receipt for audit purposes, the expenditure and/or reimbursement may



not be charged to a federal fund. At no time shall district credit cards be used to withdraw cash.

The Grant Manager shall review and approve all credit card expenditures if the expenditure is referred by the Business Manager for secondary approval.

The Grant Manager administrative review shall consist of the following:

1) Original, detailed receipt includes an itemized list of what was purchased
2) The purchaser has documented a valid reason for the purchase which is consistent with the grant guidelines
3) The credit card purchase meets the allowable costs principles.

NOTE: The district shall not reimburse any purchases made with a non-district credit card, except for travel-related expenditures, as appropriate.

Fraudulent credit card purchases made with federal grant funds shall be grounds for disciplinary action, up to and including termination of employment. The appropriate legal authorities shall also be notified by the Business Manager for criminal prosecution, as appropriate. Accidental use of a credit card to make an unauthorized purchase with federal grant funds may be subject to similar disciplinary action but shall require immediate (within 2 days from date of discovery) restitution to the district.

[Note. The fraudulent or accidental charges may not be charged to a federal grant fund, nor drawn-down as expenditures.

Petty Cash Purchases with Grant Funds

The district does not use a petty cash account to make purchases with federal grant funds.

Payment Authorization Form (PA)

In the event that a purchase order is not appropriate for a payment as noted in the Check Request Procedures, the requestor shall submit a Payment Authorization Form. These procedures shall not be for products or services already received by the requestor. The Payment Authorization Form shall be approved and coded by the Business Manager and the Grant Manager.

Approval of Disbursements/Expenditures

The Business Manager shall adhere to the Accounts Payable Procedures for all check disbursements. Specifically, all checks issued by the district shall be verified**,** recorded, approved, issued and reconciled by multiple individuals to ensure segregation of duties.

Payments for goods and services shall be made within thirty (30) days of receipt of the goods and/or services **and** an invoice in accordance with the Texas Prompt Payment Act.

In addition to the normal approval path of district expenditures, all grant expenditures shall be approved by the Business Manager and/or the Grant Manager under the following circumstances:

1) Invoice amount exceeds the purchase order by 10% or $200
2) Payment of an invoice will be paid by an account code(s) other than the original account code(s) that were used to encumber the purchase order
3) Travel expenditures, if not encumbered through the purchase order system
4) Non-purchase order payment such as petty cash, credit card, direct invoice, reimbursement, etc.

5) Reclassification of a prior expenditure from one account code(s) to another

Selected Item of Cost – Contracted Services

Contracted services generally include services provided by a non-district employee. On rare occasions a district employee may meet the Internal Revenue Service (IRS) rules for an independent contract. Contract originators shall utilize the Independent Contractor or Employee Determination Checklist to determine the worker status prior to submitting a contract for consideration.

All contracted services shall be in compliance with the Professional Services Costs federal regulations [2 **CFR 200.459].** Federal regulations require that professional and consultant services be rendered by individuals of a particular professional or that possess a special skill who are not employees of the district.

Contracted Services - Definitions

A *contract* is defined in EDGAR *as* a legal instrument by which the district purchases property or services needed to carry out the project or program under a federal grant award. **[2 CFR 200.1]**

Professional services are defined in the Texas Government Code (Chapter 2254) as services within the scope of the practice or accounting, architecture, land surveying, medicine, optometry, professional engineering, real estate appraising or professional nursing. In addition, includes professional services in these areas by a person who is licensed or registered in the state.

Other *contracted services* shall be defined as services by a non-employee or entity that do not meet the professional services definition.

The **Contract Management Procedures** shall be adhered to in procuring, evaluating, selecting and awarding contracts.

Selected Item of Cost – Contracted Services

Contracted services generally include services provided by a non-district employee. On rare occasions, a district employee may meet the Internal Revenue Service (IRS) rules for an independent contract. Contract originators shall utilize the Independent Contractor or Employee Determination Checklist to determine the worker status prior to submitting a contract for consideration. To ensure compliance with the IRS worker classification regulations, the final worker status classification shall be reviewed and approved by Business Manager before the worker begins services.

All contracted services shall be in compliance with the Professional Services Costs federal regulations [2 **CFR 200.459].** Federal regulations require that professional and consultant services be rendered by individuals of a particular professional or that possess a special skill who are not employees of the district.

All contracts and professional services agreements funded with federal grant funds shall be reviewed and approved in accordance with the district policies and procedures for all non-grant funds. For example, if School Board Policy requires that all contracts that exceed $10,000 be approved by the Board of Trustees, all federal grant contracts that exceed $10,000 shall also be approved by the Board.

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

Contracted Services - Definitions

A *contract* is defined in EDGAR *as* a legal instrument by which the district purchases property or services needed to carry out the project or program under a federal grant award **[2 CFR 200.1].**

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Other *contracted services* shall be defined as services by a non-employee or entity that do not meet the professional services definition.

The district's **Contract Management Procedures** shall be adhered to in procuring, evaluating, selecting and awarding, and monitoring contracts.

Contract Review and Approval

All contracts and professional services agreements funded with federal grant funds shall be reviewed and approved in accordance with the district policies and procedures for all non-grant funds. For example, if School Board Policy requires that all contracts that exceed $50,000 be approved by the Board of Trustees, all federal grant contracts that exceed $50,000 shall also be approved by the Board.

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

Federal Regulations Review

The Grant Manager and Business Manager shall review and approve all consultant services agreements for compliance with federal regulations regarding professional service costs (**2 CFR 200.459).** The contract review shall consist of the following:

1) Consultant and/or contractor has not been suspended or debarred
2) The contract and/or funds have been approved in the grant application, if specific approval is required from the granting agency
3) The contract's nature and scope of service is directly related to the federal grant award activities [2 CFR 200.459(b)(1)]
4) The past pattern of costs, particularly in the years prior to federal awards [2 CFR 200.459(b)(3)]
5) The contract does not contain any proposal costs [not allowable under federal regulations]
6) Whether the proposed contracted services can be performed more economically by direct employment rather than contracting [2 CFR 200.459(b)(6)]
7) Capability of the proposed vendor to perform the required services

8) The qualifications of the contracting firm or individual and the customary fees charged by the proposed vendor [A Resume, Vita or Statement of Qualifications shall be required for all contracts with Independent Contractors.] [2 CFR 200.459(b)(7)]
9) The contract and/or consultant agreement meets the allowable costs principles.
10) A contract subject to Davis Bacon has the appropriate contract language
11) The contract and/or consultant agreement fee for services do not exceed any federal grant or local limits

In addition, all contracts must contain applicable provisions described in *Appendix II to Part 200 Contract Provisions for non-Federal Entity Contracts Under Federal Awards* **[2 CFR 200.327].**

All contracts with federal grant funds shall include the 2 CFR Section 200 Required Provisions Addendum for Contracts Funded by US Federal Grants (Rogers, Morris & Grover 2021).

The final approval authority for all contracts shall be the Superintendent, unless the contract is over $50,000, then the final approval authority shall be the Board of Trustees through approval at a regularly scheduled or special board meeting.

Contract Form and Required Contract Provisions

Unless the contractor provides a contract form, the district shall utilize the Consultant Services Agreement to execute a contract for services. The agreement (contract) shall include the following at a minimum, but may include other contract provisions, as appropriate.

- Services to be provided
- Service date(s)
- Contract Rate of Pay – Hourly, Daily, or Flat Amount
- Contract Term – Days, Months or other term length
- Fingerprinting/Senate Bill 9 Compliance
- Independent Contractor Status
- Certificate of Insurance Requirements
- Indemnification clause
- Confidentiality
- Termination clause
- Governing law
- Signatures

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

- The contract is only effective upon receipt by the district of the NOGA from the awarding agency.
- The contract period is aligned to the grant period of availability as stated on the NOGA from the awarding agency (period of availability).

- All services will be completed during the effective dates of the contract.
- All services will be invoiced monthly after services are received (rather than paid lump sum at the beginning of the period of availability before services are rendered) and paid upon verification of receipt of services.
- The regulations for procurement in 2 CFR 200.318-327 are followed in issuing the contract.
- All professional services provided under the contract will follow the provisions of 2 CFR 200.459 Professional service costs.
- The contract identifies the funding sources that will be charged for the services provided, including the specific amount and/or percentage of the total contract amount to be charged to each funding source.
- The contract identifies and lists only reasonable, necessary, and allocable services to be provided during the period of availability of the funding sources listed in the contract.
- The administrative costs charged to the grant in the contract must comply with any limitations for administrative costs for funding sources (if applicable).
- The contract specifies that the invoice provided by the contractor will include the list of services provided, dates of services, and location(s) where services were provided during the billing period.

In addition, the contract provisions shall include:

- The contract shall not have multi-year extensions without a "non-appropriation of funds" cancellation clause
- The contract extensions, if included, shall restrict the contract renewals and/or extensions to either a "sole discretion of the district" or "mutual agreement" and not an "automatic renewal".
- All products created as a result of the district shall be vested in the district and the district shall retain all intellectual property rights

Contractual Obligation

The date the district executes (signs) a contract for professional services shall be defined as the "obligation date". The district cannot obligate federal grant funds, except during the grant period in compliance with **EDGAR 34 CFR 75.703**, the district shall not execute a contract prior to, or after, a grant period; otherwise, the costs of the professional services shall be unallowable under the federal cost principles.

The district has elected to not execute a Letter of Intent to Contract with a third party prior to the issuance of a Notice of Grant Award (NOGA), as deemed appropriate.

Selected Item of Cost – Travel Expenditures

The district may use federal grant funds for travel costs. All travel-related expenditures from grant funds shall comply with the allowable federal cost principles **[2 CFR 200.475]**, the State of Texas-Travel Guidelines, School Board Policy (DEE Legal and Local) and the district's Travel Guidelines and Procedures.



Federal regulations **(2 CFR 200.475)** define travel costs as**:** *expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity [district]. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies.* The district has determined that all travel costs shall be paid to the travel and expensed using a combination of the actual cost and per diem basis.

The allowable rates of reimbursement shall be the lesser of the federal rates or local rates. For example, if the federal rate of reimbursement for mileage is 54 cents but the local rate established in Board Policy DEE Local is 28 cents, the maximum rate of reimbursement for mileage with federal funds shall be the local rate of 28 cents.

Note: The District currently does not reimburse mileage.

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

NOTE. No travel expenditures shall be recorded on the general ledger for a federal grant fund until AFTER the travel event has occurred and the actual travel expenditures are known and supported by documentation. Travel pre-paid or advanced expenditures shall be recorded in [the general operating fund] or [a pre-paid account (object code 1410) in the federal grant fund]. Pre-paid or advanced travel expenditures, if any, shall not be drawn-down for reimbursement until **AFTER** the travel event.

Travel Expenditures with Grant Funds (Staff)

The district reimburses for district-related travel expenses that are reasonable and necessary. Each official and employee of the District has a responsibility to limit travel to purposes that are clearly essential, and to consider the most economical means of accomplishing travel. Travelers are encouraged to evaluate the options: driving versus flying, carpooling instead of flying, sharing of rooms when feasible.

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

- All travel expenditures shall be reasonable and necessary to carry out the federal grant activities
- A completed Travel Authorization/Settlement form for all travel expenses
- Submission of a purchase requisition for all anticipated travel expenditures
- Submission of documentation and receipts to support *actual* travel expenditures within 10 days
- of the travel event
- Travel expenses shall not be recorded as travel expenses in a federal grant fund until “after the travel event” in compliance with the Obligation Rules.
    - The district has chosen to record travel expenses as “pre-paid expenses (1410)” until after the travel event in the respective federal grant.
    - After the travel event, the prepaid expenses shall be posted as expenses to a 64XX

account via general journal.

Travel Expenditures with Grant Funds (Students)

Educational field trip expenditures require pre-approval from the federal granting agency or passthrough entity. Requests for educational field trip travel shall be submitted on TEA Division of Grants Administration Request for Specific Expenditure Approval: Educational Field Trips. The Grant Manager shall prepare and submit the pre-approval forms in accordance with local travel procedures.

Allowable Travel Expenditures

- Registration fees – registration fees shall be allowable if the event is related to grant activities. Registration fees may be paid from the current grant period for an event during the next grant period **only if** there is an absolute deadline to register for the event. Early registration deadlines shall not apply. Recreational or social events subject to an additional fee, above and beyond the registration fee, shall not be allowed with grant funds.
- Meals – meal expenses for overnight travel (in accordance with local travel guidelines) shall be allowed for district employees and students. **Non-overnight travel meals expenses shall not be allowed.** The district shall advance or reimburse meal expenses, subject to the GSA limits, on an *accountable* per diem basis only. The traveler shall submit a written certification [Travel Authorization/Settlement Form] with the actual meal costs for work-related meals and shall return the unused meal funds [if any] to the district. The written certification (Travel Settlement) shall be required in lieu of actual receipts. The meal per diems shall be adjusted in accordance with IRS regulations regarding the day of departure/return and meals provided as part of the registration fee.
- Lodging – lodging expenses for overnight travel (in accordance with local travel guidelines) shall be allowed. The district shall pay for lodging expenses up to the GSA limits. Receipts shall be required for all lodging expenses. Recreational or personal services such as gyms, spas, etc. shall not be allowed with grant funds.
- Transportation – transportation expenses shall be allowed for *reasonable* expenses such as flight, rental car, taxi, shuttle, mileage reimbursement, etc. (in accordance with local travel guidelines). Receipts shall be required for all transportation expenses to the extent that a receipt is available. Transportation expenses shall be reasonable and limited to the guidance in the cost principles.

Unallowable Travel Expenditures

The following travel expenditures shall be unallowable with federal, state and local funds:

- Supplies and/or other conference resources. [This type of expense may be allowable if a purchase order is submitted before the travel event, typically an Open PO not to exceed a specified amount.]
- Alcoholic drinks or beverages
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non-district employees
- Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances)
- Hotel Internet charges (unless expense is work-related and pre-approved on travel authorization)
- Non-substantiated or fraudulent travel reimbursement requests shall be non-allowable travel

expenses. Travelers who submit fraudulent travel reimbursement requests shall be subject to disciplinary action, up to and including termination of employment.

In addition, in accordance with EDGAR, no federal, state or local funds shall be used for travel expenditures of non-district staff such as spouses. "Family-friendly" travel costs such as dependent care costs **[2 CFR 200.475(c)(1)]** may be allowable with federal grant funds under EDGAR, the district shall not allow any "family-friendly" travel expenditures with federal grant funds.

Out-of-State Travel

Out-of-state staff travel expenditures require pre-approval from the federal granting agency or pass-through entity. Requests for out-of-state travel shall be submitted on TEA Division of Grants Administration Request for Specific Expenditure Approval: Out-of-State Travel or other federal granting agency prior to the travel event. The district shall not allow out-of-state travel with federal grant funds.

Review and Approval of Travel Expenditures

The Grant Manager shall review and approve all travel-related expenditures paid with federal grant funds if the expenditure is referred by the Business Manager for secondary approval.
The Grant Manager review shall consist of the following:

1) All original, detailed receipts include an itemized list of what was purchased
2) The traveler has documented a valid reason for the travel which is consistent with the grant guidelines and purpose
3) The travel expenditures meet the allowable cost principles.
4) The travel is not for the Superintendent or other individual (non-employee such as family member, School Board, etc.).
5) The travel is for students during an educational field trip or other approved activity in accordance with grant guidelines and purpose
6) The travel is not for a contractor or consultant for *their* professional development
7) The travel was approved by the granting agency, as appropriate (for example: out-of-state and educational field trip travel)

Financial Monitoring and Reporting

The district shall ensure that all grant funds are consistently monitored throughout the grant period **[2 CFR 200.329].** The monitoring shall include, but not be limited to:

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

Monitoring of Grant Purchases and Expenditures

The Grant Manager shall monitor the expenditures during the grant period to ensure that the funds are spent in a systematic and timely manner to accomplish the grant purpose and activities. The following timeline shall be used as a general guide for spending thresholds for a grant period of 15 months. The



optimal spending thresholds noted below may be adjusted based on programmatic needs. For example, if the federal grant will be used for summer activities such as summer school, a larger percentage of the grant may need to be withheld for those specific activities.

- Within 3 months of the grant start date 25%
- Within 6 months of the grant start date 50%
- Within 9 months of the grant start date 75%
- Within 12 months of the grant start date 100%

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

In accordance with **2 CFR 200.329(b)(1)**: *the non-Federal entity [district] must submit performance reports at the interval required by the Federal awarding agency or pass-through entity to best inform improvements in program outcomes and productivity. Intervals must be no less frequent than annually nor more frequent than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes. Annual reports must be due 90 calendar days after the reporting period; quarterly or semiannual reports must be due 30 calendar days after the reporting period. Alternatively, the Federal awarding agency or pass-through entity may require annual reports before the anniversary dates of multiple year Federal awards. The final performance report will be due 90 calendar days after the period of performance end date. If a justified request is submitted by a non-Federal entity, the Federal agency may extend the due date for any performance report.*

The Grant Manager shall be responsible for compiling and submitting all federal program performance reports as required by the federal granting or pass-through agency.

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

The district shall disclose to the granting agency if any federal grant funds have been subject to fraud to district staff and/or contractors (vendors) **[2 CFR 200.113 Mandatory Disclosure].** Corrective actions, as appropriate, shall be implemented to remedy the loss of grant funds due to fraud.

Draw-down of Grant Funds

The district may on at least a monthly basis [on or around the 10th of the following month], or as allowed or required by the grant guidelines, draw-down grant funds that have been spent in accordance with the grant guidelines. The draw-down shall be for all expenditures to date, less grant funds received to date, as verified by a financial general ledger.

NOTE: The expenditures shall be net of all refunds, rebates, discounts, credits, and other adjustments, if any. Rebates from corporate card programs shall also be applied to federal grant awards based on an allocation method (percentage of expenditures by fund group].

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

- The expenditure has been made as evidenced by distribution of a paycheck to a grant funded staff member or mailing, e-paying, or delivering a payment to a vendor.
- Monthly payroll liability payments such as federal taxes, Social Security/Medicare taxes, Teacher
- Retirement System, wage garnishments and insurance/elective deductions have been distributed, as appropriate.
- Accrued wages (2161) and accrued liabilities (2211) shall be deducted from the expenditures reflected on the general ledger. [The accrued wages and liabilities represent future disbursements.]

At no time shall the district draw-down any "advanced" cash payments.

Initiation of Draw-Down Request for Reimbursement

The draw-down of grant funds from the granting agency shall be initiated by the Business Manager. A detailed summary general ledger of each grant fund should be generated to determine if the district is entitled to draw-down funds, i.e. if the granting agency owes the district any funds. If the district has funds available for draw-down, a detailed general ledger should be generated and forwarded to the Grant Manager for his/her review and approval and certification.

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

Review and Approval of Draw-Down Request for Reimbursement

The Business Manager and Grant Manager review shall consist of the following:

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

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

If additional documentation of an electronic draw-down is required by the granting agency, the Business Manager shall comply with the manual requirements. For example, TEA at times requests supportive information related to a drawn down such as a detailed general ledger, narrative justification, or

summary of expenditures by object code. Upon a request from the TEA, the Business Manager shall respond to the request within the allotted time to avoid designation as a "high risk" grantee.

Note. TEA issues a Risk Assessment to each district on an annual basis. The district's most recent Risk Assessment is "Medium".

The Business Manager shall be responsible to ensure that the requested draw down amount does not exceed a grant-specific draw down amount, or percentage. [NOTE: The NCLB draw down percentage is 20% per month and aggregates each month.]

Final Draw-Down Request for Reimbursement

The final draw-down of grant funds from the granting agency shall be made within the allowable timeframe. Unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all obligations incurred under the Federal award not later than 90 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award **[2 CFR 200.343(b)].** The grant liquidation guidelines shall be adhered to in making final payment for all goods and services received and *placed into service* before the end of the grant period.

The final draw down process shall be the same as a monthly or periodic draw down, except that all refunds, rebates, credits, discounts, or other adjustments to the general ledger must be recorded in the general ledger prior to submitting the final draw down request. The final draw-down shall be reviewed and approved in the same manner as a periodic draw-down.

NOTE: There shall be no outstanding purchase orders or pending liquidations at the time of the final draw down of grant funds.]

The district shall promptly refund any balances of unobligated cash that the Federal awarding agency or pass-through entity paid in advance or paid and that are not authorized to be retained by the district for use in other projects **[2 CFR 200.343(d)].**

Certification of Draw-Down Requests for Reimbursement

Federal regulations **(CFR 200.415)** require that the district certify the accuracy of the annual and fiscal reports or vouchers requesting payments be signed by the authorized individual(s). The Grant Manager and Business Manager shall jointly certify every draw-down of funds, including the final expenditure report (draw-down of funds) as noted below:

> *By signing this report, we certify to the best of our knowledge and belief that the reports is true, complete and accurate, and the expenditures, disbursements and cash receipts are the purposes and objectives set forth in the terms and conditions of the federal award. We are aware that any false, fictitious, or fraudulent information or omission of any material fact, may subject us to criminal, civil, or administrative penalties for fraud, false statements, false claims or otherwise.*

Missed Deadline for Draw-Down Requests for Reimbursement

If a final draw-down deadline is missed, the Business Manager shall contact the granting agency to determine if a process exists to request a filing deadline extension.

NOTE: TEA has developed procedures to request an extension for filing expenditure reports. The request form must be completed, signed by the Superintendent and filed with TEA within 30 days of the final expenditure report deadline.

Recording Draw-Down Requests for Reimbursement Receivables

The receivable from the granting agency shall be recorded in the general ledger. State grant receivables shall be recorded to object code 1241 and federal grant receivables

The receivable from the granting agency shall be recorded in the general ledger. State grant receivables shall be recorded to object code 1241 and federal grant receivables shall be recorded to object code 1242. The same process for preparation and posting of the general ledger entry as a periodic draw-down shall be adhered to.

NOTE: The revenues realized and the expenditures should be equal at the time of the final draw down of grant funds.

Receipt of Grant Funds

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

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

The district will not maintain grant funds in a separate bank account. The district has elected to draw down federal grant funds under the cash reimbursement program guidelines, i.e. after the delivery of the payment to the payee. No interest shall be earned, recorded, nor returned to the granting agency as a result of the cash reimbursement program.

Tracking and Recording Receivables

On at least a monthly basis, the Business Manager shall review all pending receivables. Aged receivables, defined as greater than 60 days from the date of recording, shall be investigated and resolved by contacting the granting agency. The Superintendent shall be notified if aged receivables are not resolved within 90 days of recording the receivable.

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

Grant Compliance Areas

The district shall ensure that it is in compliance with all provisions and assurances of all grant programs.

In addition, the district shall comply with grant requirements such as *supplement not supplant*, comparability, indirect cost, and maintenance of effort spending levels.

Supplement, Not Supplant

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

Although the definition may change from statute to statute, supplement not supplant provisions basically require that grantees use state or local funds for all services required by state law, State Board of Education (SBOE) rule, or local policy and prohibit those funds from being diverted for other purposes when federal funds are available. Federal funds must supplement—add to, enhance, expand, increase, extend—the programs and services offered with state and local funds. Federal funds are not permitted to be used to supplant—take the place of, replace—the state and local funds used to offer those programs and services. [TEA Supplement, Not Supplant Handbook, 2019]

The Penalties for supplanting are often severe. All federal funds involved in a supplant normally must be returned to the federal government. Since audits are usually conducted after the grant period has ended, there is often no other alternative correction action available other than returning the funds. [Excerpt: TEA Supplant, Not Supplant Handbook, 2019]

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

TEA has established “presumptions of supplanting”. In other words, there are three (3) scenarios in which the US Department of Education will presume that a supplant has occurred, unless the grantee can rebut the presumption with documentation. The burden of proof is on the district.

1) Providing Services Required Under State or Local Law
2) Providing Same Services as Those Provided in Prior School Year with State or Local Funds
3) Providing the Same Services in Federal and Non-Federal Programs

The Grants Manager shall review and approve all purchase orders (and non-purchase order payments) as noted in the district’s Purchase Order Approval Path. The Grant Manager review shall include a determination if the planned purchase and/or expenditure meet one of the following guidelines:

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

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

Comparability

Comparability of services is a fiscal accountability requirement that applies to local educational agencies (LEAs) that receive funds under Title I, Part A of the Every Student Succeeds Act (ESSA). The intent of the

comparability of services requirement is to ensure that an LEA does not discriminate (either intentionally or unintentionally) against its Title I schools when distributing resources funded from state and local sources simply because these schools receive federal funds. [TEA Title I, Part Comparability of Services Guidance Handbook, 2017]

The Business Manager shall conduct the comparability test on an annual basis and complete the Title I Part A Comparability Assurance Document (CAD), as appropriate.

NOTE: The district is currently exempt from the comparability requirements due to the single campus grade spans.

If the district is not exempt, the Business Manager shall complete and submit the Comparability Computation Form (CCF) to TEA by the mid-November annual deadline.

In completing the CAD and CCF, the Business Manager shall follow the process outlined below:

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

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

Indirect Cost

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

The district has applied for an Indirect Cost Rate for the 2020-2021 Fiscal Year. The Business Manager shall complete and submit an Indirect Cost Rate Proposal for each following year by the established deadline as specified by the pass-through entity (TEA) on the Indirect Cost webpage at: http://tea.texas.gov/index4.aspx?id=3842.

The district's Indirect Cost Rate, or the maximum allowable rate, whichever is less shall be used to post Indirect Costs for federal funds to the General Fund. The Business Manager shall prepare a general ledger entry for the indirect costs. The Finance/Payroll Coordinator shall post the entry to the finance general ledger.

Maintenance of Effort

The district shall comply with the No Child Left Behind (NCLB) and Individuals with Disabilities Act (IDEA) maintenance of effort requirements.

ESSA MOE

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

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

IDEA-B MOE

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

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

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

As part of the IDEA-B grant application process, the Grant Manager will need to know the prior year Special Education expenditures and the next fiscal year budgeted Special Education Expenditures. The Business Manager shall provide these amounts to the Grants Manager not later than June 30th to



ensure that the most accurate amounts are reflected in the grant application. Changes to these amounts, as they are known, by the Business Manager shall be submitted to the Grant Manager, as appropriate.

Single Audit

In compliance with **2 CFR 200, Subpart F** – Audit Requirements, the district shall engage an independent audit firm to conduct a Single Audit of federal awards. The scope of the Single Audit shall require the following:

- The audit must be conducted in accordance with GAGAS and cover the entire operations of the district during the audit period,
- Determination if the financial statements are presented fairly in all material aspects in accordance with generally accepted accounting practices,
- Evaluate the internal controls over federal programs including testing to determine the risk level,
- Determination if the district has complied with federal statutes, regulations, and terms and conditions of the federal awards,
- Follow up on prior audit findings, and
- Submit the Data Collection Form.

Upon receipt of the Single Audit, the Superintendent shall determine if the audit contains any Corrective Actions of Questioned Costs.

- If there are any Corrective Actions, an Action Plan to remedy the deficiencies shall be developed and implemented by the Business Manager and approved by the Superintendent.
- If there are any Questioned Costs, an Action Plan to reclassify the un-allowed expenses shall be developed and implemented by the Business Manager.

The Business Manager shall electronically submit the Single Audit to the Federal Audit Clearinghouse at the end of the fiscal year. Verification of the submission shall be maintained for audit purposes.

Reporting Requirements

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

1) Programmatic reports such as activity, progress and evaluations – Grants Manager
2) Expenditure reports such as interim, draw down and final expenditure reports – Business Manager
3) Compliance reports such as Comparability, Maintenance of Effort, Indirect Cost, etc. – Business Manager
4) Highly Qualified Staff reports – Human Resources/Superintendent's Office

The Grant Manager shall monitor the overall master list to ensure that all reporting requirements have

been completed by the appropriate campus and/or department. The reporting requirements for TEA administered grants are posted by grant on the TEA Grant Opportunities webpage.

Remedies for Non-Compliance

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

Grant Closeout Procedures

The district shall submit all grant closeout documents to the granting agency or pass-through agency, as appropriate **[2 CFR 200.344].** Grant closeout procedures shall include, but not be limited to:

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

The Business Manager must ensure that all grant close-out provisions are met on a timely basis and resolved with the awarding agency to avoid a termination of the grant award.

Under **2 CFR 200.344(h),** if the non-Federal entity does not submit all reports in accordance with this section and the terms and conditions of the Federal Award, the Federal awarding agency must proceed to close out with the information available within one year of the period of performance end date.

Grant Awards

List of Grant Awards (including grant funding source, grant period, and grant amount]

Fund/YR	Description	CFDA#	Federal Award No	NOGA ID/Project ID	2021-2020 New Program Authorization	Prior Year New Program Extended	Reallocation & Maximum Entitlements	Total Authorization
211/2	Title I, Part A Improving Basic Programs	84.010A	S010A200043	22610101022902	$ 2,020.00	$ -	$	$ 2,020.00
255/2	Title II, Part A Supporting Effective Instruction	84.367A	S367A200041	22694501022902	$ 2,053.00	$ -	$	$ 2,053.00
270/2	Title V, Part B SRSA/Reap	84.358A	S358A213929		$ 9,281.00	$	$ -	$ 9,281.00
289/2	Title IV, Part A Subpart 1	84.424A	S424A190045	22680101022902	$ 10,000.00	$	$ -	$ 10,000.00
281/1	CRRSA ESSER II	84.425D	S425D210042	21521001022902	$ 7,007.00	$ -	$ -	$ 7,007.00
282/1	ARP ESSER III	84.425U	S425U210042	21528001022902	$ 10,491.00			$ 10,491.00
283/2	ESSER Supplemental	84.425U	S425U210042	21528043022902	$ 10,491.00			$ 10,491.00
429/9	School Safety & Security Grant	NA	NA/State Grant	19055301022902		$ 25,000.00	$ -	$ 25,000.00

Forms, Exhibits & Procedures Section



DRAFT

District Improvement Plan

Marathon Independent School District

2021-2022

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109 N. 5th Street, Marathon, Tx 79842

www.marathonisd.net

No dude en comunicarse con el personal de la escuela, si usted desea que el Plan de Mejores sea discutido en Español

Marathon ISD
2021-2022 District Improvement Plan

Reviewed on September 28, 2021 by
MISD District Advisory Council Members

Lupe Garcia, Parent
April Dabbs, Parent
Mandi Hernandez, Parent
Rosie Haught, Parent
Erin Albright, Parent
Marci Roberts, Business/Community
Monica Pinedo, Teacher
Travis Jarrell, Teacher
Pete Price, Superintendent

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Vision/Mission/Core Beliefs/Motto of MISD

Vision

Marathon ISD will educate all students to their highest levels of academic achievement and personal growth, preparing productive, responsible, innovative, and compassionate life-long learners. 391

Mission

All teachers and staff will provide a safe and nurturing environment, empowering students to expand and reach their individual potential, while holding them accountable through diverse, rigorous learning experiences.

Core Values

Motivate *Unwavering belief in all students' unique abilities and interests*

Unlimited potential *All students and staff can learn and grow*

Safety *Ensuring all students and staff feel safe and secure*

Teamwork

All stakeholders are critical in the education process

Academic Achievement

Focused on college, career, and military readiness

Nurture

Commitment to social and emotional development

Growth

Continuous improvement

Strive to Succeed

In pursuit of excellence in all areas

Motto

Every student matters.

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The following District Improvement Plan is a document outlining district initiatives to improve student performances and organizational effectiveness. To assess where our students are in relation to our mission and goals, a comprehensive needs assessment was completed to identify strengths and areas of concern.

Needs Assessment Data Used in Planning

1. Texas Academic Performance Report
2. State Assessment Analysis
3. Special Program Students Data and Needs
4. Benchmark/Formative Assessments
5. Attendance Records
6. Mobility Rates
7. Discipline Records
8. Graduation Plans
9. Special Populations Data (Special Education, 504/Dyslexia, Gifted/Talented)
10. Teacher, Student and Parent surveys/feedback
11. Facilities/Grounds Assessment
12. Safety/Security Assessments
13. Teacher evaluations

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Summary of Findings

Although our 2021 STAAR/EOC data suggests that we have pockets of academic excellence (science), we have significant needs in the other subject areas, especially with math. We also know that due to the Covid pandemic and other historical realities (significant teacher turnover), our students have gaps in their learning, which must be addressed through accelerated learning/interventions. Based on a book study teachers did over the summer (Helping Students Succeed), teachers will continue to be focused on providing a safe, welcoming environment and, at the same time, providing challenging, rigorous content. To closely monitor student success, teachers will be checking for understanding every day in the classroom and administering six-week benchmark assessments. In addition, based on parent feedback, teachers will input grades every week, so that parents can monitor their child's progress.

Prioritized Areas of Concern

Areas of Concern	Data Source
Safety and security throughout the school district	Intercom in all classrooms not completed yet
Math	STAAR/EOC data; formative assessments during summer and first six weeks of school
Gaps in learning due to the Covid pandemic and other variables	STAAR/EOC data; formative assessments during summer and first six weeks of school
Parents unable to regularly access their child's grades through the Parent Portal	Parent feedback
College, career, and military readiness (CCMR) through individual/group guidance and counseling sessions	Parent feedback regarding minimal guidance and counseling evidence from prior years
Facilities and grounds maintenance	Superintendent and school board walkthroughs

Demographic/Attendance Information

District Demographics

Marathon ISD serves students in grades PreK-12th grade. The enrollment at Marathon ISD is approximately 55 students. The demographics of the student population are as follows:

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- 72% Hispanic
- 27% White
- 1% American Indian/Alaskan/Other
- 0% Two or More Races
- 77% Economically Disadvantaged
- 0% English Language Learners
- 5% Gifted and Talented
- 5% Dyslexia
- 29% At-Risk
- 2% Special Education
- 40% Career/Technical

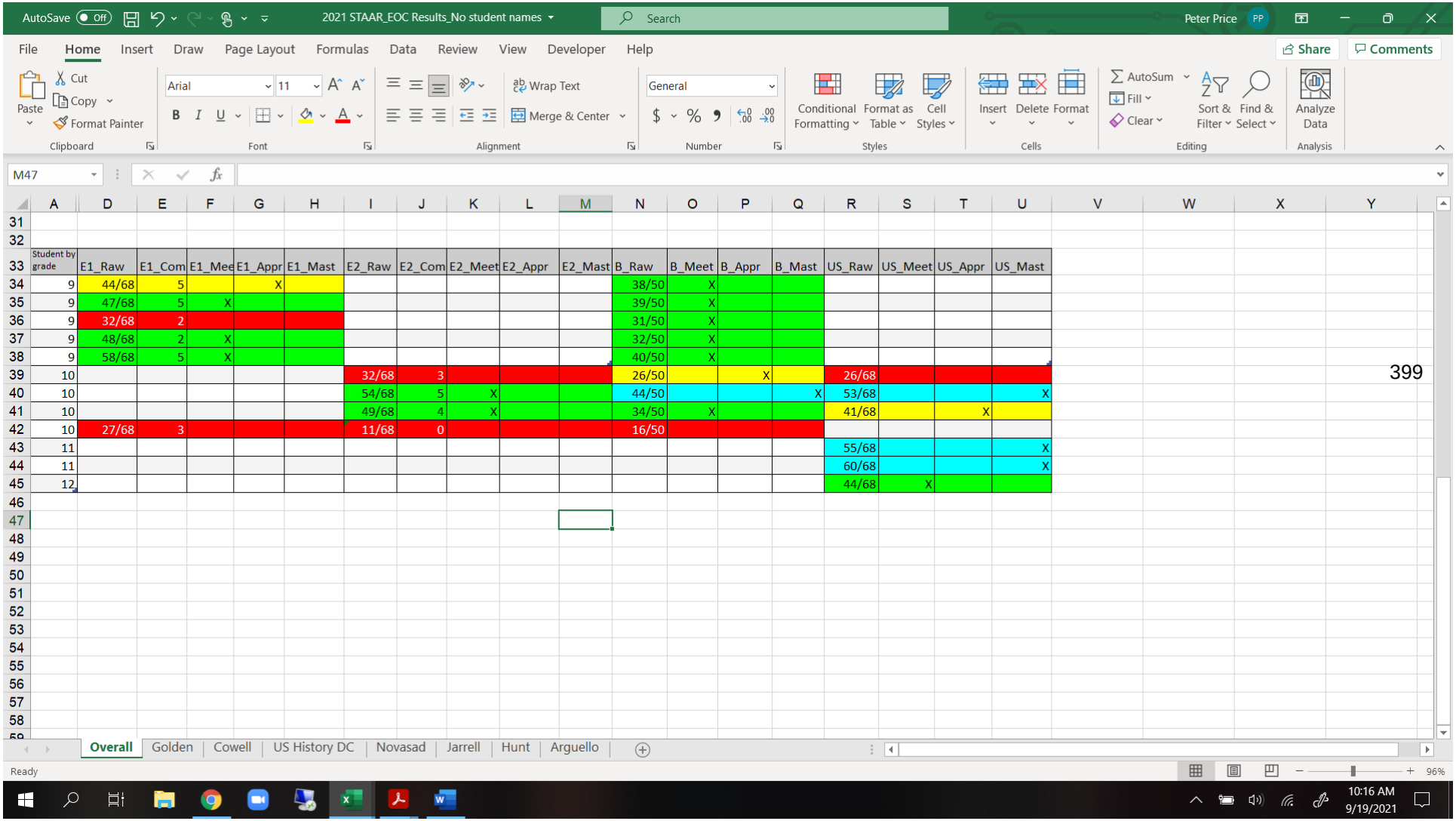
2020-21 Attendance Rate: 96.3%

Student Achievement Summary (2021 STAAR/EOC)

Student by grade	R-Raw	R_Meet	R_Appr	R_Mast	M_Raw	M_Meet	M_Appr	M_Mast	W-Comp	W_Raw	W_Meet	W_Appr	W_Mast	Sci_Raw	Sci_Meet	Sci_Appr	Sci_Mast
3	15/34				8/32												396
3	12/34				3/32												
3	16/34				13/32												
4	22/36		X		14/34				4	16/32							
4	25/36		X		25/34	X			4	18/32		X					
4	26/36		X		32/34			X	2	23/32	X						
5	27/38		X		19/36		X							22/36		X	
5	28/38		X		27/36	X								23/36		X	

5	21/38		X		21/36		X						17/36			
6	13/40				17/38		X									
6	34/40	X			13/38											
6	24/40		X		16		X									
6	21/40				11/38											
6	37/40			X	20/38		X									
6	26/40		X		19/38		X									397
7	28/42		X		13/40				4	29/46		X					
7	34/42	X			18/40		X		4	29/46		X					
7	29/42		X		30/40	X			4	25/46		X					
7	40/42			X	20/40		X		5	34/46	X						
					A1_Raw	A1_Meet	A1_Appr	A1_Mast		SS_Raw	SS_Met	SS_Appr	SS_Mast				
8	43/44			X	32/54		X			29/44		X		36/42			X
8	22/44				12/54					18/44				16/42			

8	21/44				17/54					8/44				14/42				
8	36/44	X			34/54	X				29/44		X		29/42	X			
8	33/44	X			18/54					24/44		X		24/42		X		
8	42/44			X	26/54		X			26/44		X		33/42	X			
9					10/54													
					M_Raw	M_Meet	M_Appr	M_Mast										
8	32/44		X		15/42					20/44				24/42		X		



Student by grade	E1_Raw	E1_Com	E1_Mee	E1_Appr	E1_Mast	E2_Raw	E2_Com	E2_Meet	E2_Appr	E2_Mast	B_Raw	B_Meet	B_Appr	B_Mast	US_Raw	US_Meet	US_Appr	US_Mast
9	44/68	5		X							38/50	X						
9	47/68	5	X								39/50	X						
9	32/68	2									31/50	X						
9	48/68	2	X								32/50	X						
9	58/68	5	X								40/50	X						
10						32/68	3				26/50		X		26/68			
10						54/68	5	X			44/50			X	53/68			X
10						49/68	4	X			34/50	X			41/68		X	
10	27/68	3				11/68	0				16/50							
11															55/68			X
11															60/68			X
12															44/68	X		

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Key **Masters** **Met Expectations** **Approaching Expectations** **Did Not Meet Expectations**

R - Reading **M - Math** **W - Writing** **E1 - English 1** **E2 - English 2** **B - Biology** **US - US History** **A1 - Algebra 1** **SS - Social Studies** **Sci - Science**

School Culture and Climate

School Culture Summary

At Marathon ISD, we encourage a strong academic environment that is positive and safe for all members of our school community. Our goal is to achieve the highest academic and social standards with our students and staff striving to exceed state standards academically while maintaining an engaging and supportive learning environment.

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School Culture Strengths
As an Early College High School, our students are encouraged to push the limits of the traditional high school experience. They are learning to not settle for the status quo but to work to a high level of rigor in their coursework. Our students have the best of both worlds by engaging in the traditional high school sports and activities while earning college credit and getting the taste of life after high school.

School Culture Needs
Our staff needs to continue to support our students as facilitators in their courses and more closely monitor and assist students as needed for successful completion of their coursework. School spirit and pride will be enhanced through the addition of extracurricular activities such as Student Council, National Honor Society, eSports, Yearbook, etc. By adding Flex time during the school day, students will have more opportunities to engage in activities that will connect them to school and their classmates.

Staff Quality, Recruitment, and Retention

Staff Quality, Recruitment, and Retention Summary

Marathon ISD will continue to seek out and recruit teachers of the highest quality. Administrators and teachers will work together to assess applicants and hire the person most qualified and a best fit for the position. In order to retain our staff, MISD will show appreciation through verbal praise, retention bonuses, paid insurance premiums and providing a shared leadership model where staff can safely share their ideas and concerns. The staff will be involved in district planning and staff development to improve student, campus and community involvement and morale. With the recently adopted Teacher Incentive Allotment (TIA), Marathon ISD will strive to recruit and retain the most qualified teachers in the state.

Staff Quality, Recruitment, and Retention Strengths

Marathon ISD retains a staff of highly qualified and experienced teachers who provide a top-notch education to our students. Dedication by staff members is rewarded through retention bonuses. The district also provides 100% payment of employee health insurance premium along with life, vision, and dental coverage. Staff will engage in meaningful training to provide them with the instructional strategies to meet their students' needs. Staff will receive regular feedback from administrators to accentuate their instructional strengths and improve areas of growth.

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Staff Quality, Recruitment, and Retention Needs

Marathon ISD continues to seek out highly qualified staff to fill vacancies. As a small rural community, affordable housing in the area is greatly needed. The superintendent will create and implement a comprehensive, state-wide recruitment system to attract the best applicants.

Curriculum, Instruction, Assessment, and Remediation/Acceleration

Curriculum, Instruction, Assessment, and Remediation/Acceleration Summary

Marathon ISD monitors the progress of our students' academic growth through CLI, TPRI, Renaissance Learning, STAAR, iStation, TAG, TEKScore, district assessments and interventions. Teachers use a diverse curriculum which includes dual credit, TEKS Resource System, Lead4ward, state approved texts, and various teacher created lessons to ensure that students are receiving a high quality and engaging education. Teachers participate in professional development that focuses on their unique grade level/subject area needs. All teachers are trained in addressing the needs of students receiving Gifted/Talented services.

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Curriculum, Instruction, Assessment, and Remediation/Acceleration Strengths

Marathon ISD utilizes TEKS Resource System and Lead4ward to ensure that all core subject areas are effectively covering the state mandated TEKS while implementing additional programs and resources to ensure that the level of rigor needed for growth and development is insured. Some high school students are pursuing higher education certificates or degrees and are enrolled in at least one dual credit course through Odessa College. Teachers and administrators closely monitor students' grades and intervene quickly when students are struggling, through extensive tutoring during Flex time, individual conferences, teaching study skills, parent contact, and creating plans for success. With small class sizes and Flex time, teachers are able to provide enrichment and acceleration for G/T students. For 2021-22, our district has hired an intervention specialist to work closely with students who lost academic ground during the Covid pandemic.

Curriculum, Instruction, Assessment, and Remediation/Acceleration Needs

Marathon ISD is focused on continued improvement in all content areas, but especially math. Teachers have the opportunity to increase the level of rigor in these areas by working with coaches from the Region 18 Service Center and participating in Professional Learning Communities.. Students are being encouraged to access immediate assistance from teachers whenever they fall behind. Due to the academic gaps teachers have witnessed during/after the Covid pandemic, teachers are implementing accelerated learning/intervention programs/activities to address these learning needs.

Family and Community Involvement

Family and Community Involvement Summary

Marathon ISD encourages and promotes the active participation of families and communities through many school programs. MISD hosts a number of community events including Open House, Veteran's Day Program, Meet the Mustangs, Community Thanksgiving Dinner, Halloween Carnival, Homecoming, Bonfire, and family sport events. In addition to hosting, MISD also participates and volunteers in community events including the Marathon2Marathon and town clean up. MISD has an active Parent Teacher Organization that provides encouragement and support to students, teachers and staff.

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Family and Community Involvement Strengths
Marathon ISD has a great deal of support from the community. All of the community events hosted by the school are well received and attended by the community.

Family and Community Involvement Needs
Marathon ISD is encouraging all parents to become actively involved in PTO.

Technology

Technology Summary
Marathon ISD provides laptops for every student at the secondary level and classroom sets of Chromebooks and/or iPads for the elementary level. Each teacher is provided a laptop and 1gbps of wireless internet access which is accessible throughout both campuses. All classrooms are equipped with interactive whiteboards.

Technology Strengths
Marathon ISD has one to one access for all students and staff with reliable 1 gbps wireless internet access.

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Technology Needs
MISD is also working with Region 18 to ensure that internet access is secure and filtered for appropriate content. With the departure of our technology teacher, we are looking for ways to offer robotics to our students.

School Safety and Organization

School Safety and Organization Summary

Marathon ISD provides students with a safe and supportive structure and school system. A master schedule has been created to provide rigorous learning in all core and elective classes. A Flex class is being used to provide additional academic and social/emotional interventions for students served in the State Compensatory Program. Daily routines are established to ensure that the maximum amount of learning time is utilized. School systems are in place so that students are safe and secure at all times.

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School Safety and Organization Strengths
Marathon ISD schedules the learning day so the maximum amount of time is allotted to each class. Tutorial classes are embedded in the school day for elementary students. Secondary students can access tutoring during Flex time. Campus procedures are in place to ensure the safety of all students and staff.

School Safety and Organization Needs
Teachers are assisting students to become responsible for their own learning. Students are being taught to seek extra help whenever they are struggling in a subject area. Students are being encouraged to track their own grades and progress. Safety systems, especially two-way communication to/from all classrooms, are being established.

Special Programs/Staff Development

- **Prevention of Dating Violence/Drug Abuse/Suicide/Sexual Abuse & Trafficking**
  - Red Ribbon Week
  - Conflict resolution
  - Discipline management policies and procedures that outline/prevent bullying and harassment
  - Trauma-informed care training of all staff--suicide prevention, mental health signs/support
- **DAEP (N/A--no students sent to DAEP in 2020-21)**
- **Dyslexia training/testing/support**
- **Gifted/Talented training/testing/support**
- **Reading Academy (all elementary school teachers and principal)**
- **Region l8 support (ten days of consultation, TEKScore and DMAC training, new teacher support, professional development)**
- **CCMR for junior high/high school students**
  - Individual guidance and counseling
  - Dropout prevention strategies
  - College admissions and scholarships assistance for students and families
  - Administration of PSAT, ACT, and SAT exams

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Board of Trustees Goals/Performance Objectives

Goal 1: Student Performance

100% of students will attain maximum achievement and development through relevant and rigorous academic and extracurricular programs.

- 100% of grades PreK - 2 students will maintain grade level or make at least one year of growth in reading and mathematics by May, 2022.
- 100% of grades 3 - 12 students will meet or exceed standards on state/national assessments by May, 2022.
- 100% of junior high/high school students will be actively involved in at least one extracurricular activity.
- 100% of students who are not performing on grade level for reading, math, science, and social studies will be offered accelerated learning/interventions.
- The superintendent will provide the school board with regular academic data updates.

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Strategy	Person Responsible	Timeline	Evaluation
Implement research-based reading and math strategies. Encourage students to enhance learning objectives through extended participation in community/regional academic contests (UIL, Cowboy Poetry, etc.)	Elementary teachers and secondary English and math teachers; UIL, Cowboy Poetry, etc. sponsors	2021-22 school year	Lesson plans, walkthroughs, iStation, Scholastic Reading Assessment, local assessments; number of students participating in contests
Implement research-based science and social studies strategies. Encourage students to enhance learning objectives through extended history research and preparations for participation in the National History Fair.	Elementary teachers and secondary science and social studies teachers; sponsor of National History Fair	2021-22 school year	Lesson plans, walkthroughs, local assessments; number of students participating in contests
Provide students who did not pass 2021 STAAR/EOC reading, math,	Superintendent, teachers	2021-22 school year	Master schedule, formative assessments, 2022 STAAR/EOC results

social studies, science, and/or writing with accelerated learning/interventions during class, Flex, or electives			
Offer multiple extracurricular activities to secondary students	Superintendent, Dean of Students, secondary teachers	2021-22 school year	Attendance at extracurricular activities, student and parent surveys
Address the needs of students who qualify for Special Education, 504/dyslexia, Gifted/Talented, and State Compensatory Education	Superintendent, Dean of Students, teachers	2021-22 school year	Compliance with federal/state regulations regarding these programs
Provide the school board with regular academic data updates	Superintendent	2021-22 school year	Academic data provided after each marking period during school board meetings

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Goal 2: Graduation Rate

100% of seniors will graduate from high school on the Distinguished Plan.

- MISD will maintain the 2020-21 graduation rate of 100%, with graduates meeting or exceeding the CCMR (College, Career, Military Readiness) standards by May, 2022.

Strategy	Person Responsible	Timeline	Evaluation
Regularly review graduation plans with each high school student	Superintendent, Dean of Students	2021-22 school year	Updated graduation plans, student conferences
Implement research-based dropout strategies	Superintendent, Dean of Students, teachers	2021-22 school year	Updated graduation plans, student conferences, parent contact, grade checks, student engagement in extracurricular activities

CCMR guidance and counseling for current high school students. Students enrolled in Edgenuity courses, as well as dual credit courses through Odessa College.	Superintendent, Dean of Students	2021-22 school year	Updated graduation plans, student conferences, college admission and scholarship guidance
CCMR guidance and counseling for graduated students	Superintendent, Dean of Students	ongoing	Number of contacts with graduates, feedback from graduates

Goal 3: Staff Quality

100% of teachers and staff will be highly qualified by May, 2022.

- A comprehensive, state-wide recruitment process will be created and implemented.
- 100% of staff will complete mandatory state and local trainings.
- 100% of staff will be annually evaluated and provided feedback on a regular basis.

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Strategy	Person Responsible	Timeline	Evaluation
Build connections with Sul Ross University Education Department in order to hire graduates to teach in MISD	Dean of Students	2021-22 school year	Meet with Sul Ross faculty to create and implement plan
Post all teaching vacancies throughout the state of Texas	Superintendent, Dean of Students	2021-22 school year	Posting on multiple websites and social media
Publicize Teacher Incentive Allotment (TIA) to recruit exemplary teachers	Superintendent	2021-22 school year	Increase in applicants
All teachers and staff complete mandated and curriculum/instruction trainings	Superintendent	2021-22 school year	Completion of trainings, implementation of learning in lessons

Evaluate all faculty and staff and provide meaningful feedback	Superintendent	2021-22 school year	Goal-setting meetings, appraisals, feedback

Goal 4: Safe and Healthy School Climate

100% of students will be educated in safe, supportive learning environments, ensuring a focus on whole child development, by May, 2021.

- 100% of students and parents will indicate on a mid- and end-of-year survey that students feel safe and supported in MISD.
- MISD will implement 100% of mandated safety drills with students and staff.

Strategy	Person Responsible	Timeline	Evaluation
All students will feel safe and supportive in their classes and extracurricular activities	All administrators, teachers, and staff	2021-22 school year	Mid-year and end-of-year surveys, number of discipline referrals
Offer multiple extracurricular activities to students	Superintendent, principal, teachers	2021-22 school year	Attendance at extracurricular activities, student and parent surveys
Secondary students will receive training in violence and drug prevention	Superintendent, principal	2021-22 school year	School-wide assembly presentations during Flex time
Implement all safety drills	Superintendent, principal	2021-22 school year	Successful completion of drills

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Goal 5: Fiscal Responsibility and Facilities Management

MISD will manage a budget development, implementation, and monitoring process that reflects sound business and fiscal practices and that supports district goals.

- The district will continue to meet or exceed the financial audit standards by May, 2021.
- The district will address various facility needs by May, 2022.

Strategy	Person Responsible	Timeline	Evaluation
Budget will be developed based on available resources and identified program and operations needs within the district.	Superintendent, Business Manager	2021-22 school year	Initial Review - February, 2022 Evaluation - May- July, 2022 Adoption - Prior to August 31, 2022
Budget monitoring will consist of review and approval of purchase requests and availability of funds. Estimated and Actual Revenues will be monitored monthly, and state revenue funds will be recalculated on a quarterly basis.	Superintendent Business Manager	2021-22 school year	September 1, 2021 - Ongoing
Address various facility needs	Superintendent, Board of Trustees	2021-22 school year	Number of projects completed by May, 2022

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Goal 6: Board/Parent/Community Engagement

The Board, parents and the community will be actively engaged as partners in the education of MISD students by May, 2021.

- 100% of school board members will regularly attend meetings and school events.
- A District Advisory Committee will be established in the 2021-22 school year.
- The superintendent will collaborate with the PTO and support their activities.

Strategy	Person Responsible	Timeline	Evaluation
Board members will regularly attend meetings and school events	Board of Trustees	2021-22 school year	Attendance at meetings and events
A District Advisory Council will be created	Superintendent	2021-22 school year	Council created and monthly meetings held

The superintendent will collaborate with the PTO and support their activities	Superintendent, principal	2021-22 school year	The superintendent and/or principal will attend PTO meetings and support their activities

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Summary of Expenditures in this Plan

Total Allocations and Expenditures by Funding Source

Total Allocations by Funding Source			
Funding Source	**Use/Purpose of Funds**	**Allocation**	**Actual Expenditures**
General Fund/State/Local – Gifted & Talented PIC 21	To support students identified as Gifted/Talented ● Testing Programs and Services ● Program Instructional Materials ● Teacher GT Training/Professional Development		
General Fund/State/Local – Career & Technical PIC 22	To prepare students for gainful employment and advanced technical training. ● Program Instructional Materials ● Teacher Training/Professional Development ● Staff FTE: 0.33		
General Fund/State/Local – Special Education PIC 23	To support students who qualify for Special Education services ● Program Instructional Materials ● Life Skills/Field Trips ● Teacher Training/Professional Development ● Staff FTE: 1.85 ● 588 Co-op Services		
General Fund/State/Local – State Compensatory PIC 30	To reduce disparity in performance on assessment instruments or disparity in the rates of high school completion between educationally disadvantaged students, at-risk students, and all other students. All teachers are assigned a 45-minute Flex period in their schedules to provide this support to students. ● At-Risk and Accelerated Instructional Program Software and Materials ● Teacher Training/Professional Development ● Staff FTE: .80 Support programs, software, or targeted area support materials. ● iStation ● Edgenuity ● TEKS Resource System ● TEKScore, TAG ● Spelling City/Vocabulary Spelling		

	● Accelerated Learning/Intervention materials ● Renaissance Learning/Math & Reading ● DMAC – Assessments		
General Fund/State/Local – Pre-K PIC 32	To support students enrolled in Pre-K ● Instructional Software & Materials ● Instructional Field Trips ● Teacher Training/Professional Development ● Staff FTE: .80	$40,724.00	Year End Data
General Fund/State/Local - Pre-K/SpEd PIC 33	Provide educational and/or other services to PreK students that require special education services. - N/A Current Year	$0	$0 414
General Fund/State/Local - Pre-K/SCE PIC 34	Provide compensatory education to pre-K students based on strategies outlined in the district's campus and/or district improvement plan(s). Compensatory education costs are supplemental costs that are in addition to the basic instruction services that the district is required to provide. ● Staff/Teacher FTE: .10 ● Staff/Aide FTE: .66	$10,195	Year End Data
General Fund/State/Local - Early Education Allotment PIC 36	Support programs and services designed to improve student performance in reading and mathematics in prekindergarten through third grade, including programs and services designed to assist the district in achieving the goals set in the district's early childhood literacy and mathematics proficiency plans adopted under TEC Section 11.185. ● PK-3 Software & Materials ● Staff FTE: .10 Support programs, software, or targeted area support materials. ● Great Minds/Eureka Math	$9,281.00	Year End Data

General Fund/State/Local - Dyslexia PIC 37	Provide support for all students identified as having dyslexia or a related disorder under TEC Section 48.103. ● Instructional Software/Materials ● Teacher Training/Professional Development ● Staff FTE: .341	$7,169.00	Year End Data
General Fund/State/Local - College, Career, Military Readiness - PIC 38	To prepare high school students for higher education, encourage students to take advanced academic course work, increase the rigor of academic course work, align secondary and postsecondary curriculum, and support promising high school completion and success initiatives. Support programs for students in grades 8 through 12 to improve college, career, and military readiness outcomes as described by TEC Section 48.110, Subsection (f). ● Tuition/College Coursework ● College Testing and Preparations ● Instructional Textbooks & Materials ● CCMR Tours	$39,2240.00	Year End Data 415
Title I, A – Improving Basic Programs – Fund 211	To support low-income families to help ensure that all children meet challenging state academic standards. Due to the COVID-19 pandemic and the impact on student learning opportunities and improvement, a part-time Teacher Interventionist was hired to assist students who have fallen behind and require accelerated instruction.	$2,020.00	Year End Data
Title II, A – Supporting Effective Instruction - Fund 255 (Reaped to Title I, A)	To increase student achievement, improve the effectiveness of teachers and administrators, and provide low-income and minority students greater access to effective teachers and administrators. To support low-income families to help ensure that all children meet challenging state academic standards. Due to the COVID-19 pandemic and the impact on student learning opportunities and improvement, a part-time Teacher Interventionist was hired to assist students who have fallen behind and require accelerated instruction.	$2,053.00	Year End Data
Title IV,A – ESSA – Fund 289 (Reaped to Title I, A)	To support low-income families to help ensure that all children meet challenging state academic standards. Due to the COVID-19 pandemic and	$10,000.00	Year End Data

	the impact on student learning opportunities and improvement, a part-time Teacher Interventionist was hired to assist students who have fallen behind and require accelerated instruction. $7,809.00 was utilized to secure R.18 Tailor Made Platinum Services providing professional development, teacher instructional preparations and guidance for student success.		416
Title V, B SRSA– Fund 270	These are funds available to address needs of rural school districts. Funds used to support salary for providing a full time EC-PK program.	$9,281.00	Year End Data
Fund 429 - School Safety and Security Grant	To be used to pay for external doors with safety push bar and a two-way radio system	$25,000.00 $4,999.00/Spent	Year End Data
Fund 281 – CRRSA – ESSER II	ESSER funds will be used to provide mental health services for students impacted by COVID. (Accrued salaries for 2021-2022 in FY1 = $202)	$7,007.00	Year End Data
Fund 282 – ARP – ESSER III	ESSER funds will be used to provide intervention and mental health services for students impacted by COVID. (Accrued salaries for 2021-2022 in FYI = $492)	$15,736.00	Year End Data
Fund 283 – ESSER Supplemental	ESSER funds will be used to provide intervention and mental health services for students impacted by COVID.	$7,750.00	Year End Data

Title I/II, Part A Expenditures Justification

In order to support low-income families by ensuring that all children meet challenging state academic standards, increase student achievement, improve the effectiveness of teachers and administrators, and provide low-income and minority students greater access to effective teachers and administrators, Marathon ISD will access the following services/training provided by Region 18 Tailor Made Platinum program to meet these needs:

1. PD Consultant Days--visiting consultants will provide ten days of onsite professional development to teachers and administrators to learn more about meeting the needs of all students.
2. Lesson Planning Networks--math, science, ELAR, and social studies teachers can utilize TEKS Resource System to develop rigorous lessons for all students.
3. ESC 18 ELAR, Math, Science, Social Studies, and STEM PD Sessions--teachers can access professional development in these areas to ensure that all learners, including low-income and minority students, are able to meet challenging state academic standards.
4. School Improvement Support--our district can access resources and training to improve the effectiveness of our instructional delivery and assessment strategies.

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Marathon ISD Board Policies--District Improvement Plan

BQ (Legal)

Single-Campus District

In a district that has only one campus, the District- and campus-level committees may be one committee and the District and campus plans may be one plan. Education Code 11.252(c)

Planning and Decision-Making Process

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A board shall adopt a policy to establish a district/campus planning and decision-making process that will involve the professional staff of a district, parents of students enrolled in a district, business representatives, and community members in establishing and reviewing the district's educational plans, goals, performance objectives, and major classroom instructional programs. Education Code 11.251(b)

The planning and decision-making requirements do not:

1. Prohibit a board from conducting meetings with teachers or groups of teachers other than the district/campus committee meetings.

2. Prohibit a board from establishing policies providing avenues for input from others, including students or paraprofessional staff, in district/campus planning and decision making.

3. Limit or affect the power of a board to govern the public schools.

4. Create a new cause of action or require collective bargaining.

Education Code 11.251(g), .252(e), .253(f)

Evaluation

At least every two years, a district shall evaluate the effectiveness of the district's decision-making and planning policies, procedures, and staff development activities related to district/campus decision making and planning to ensure that they are effectively structured to positively impact student performance. Education Code 11.252(d)

Administrative Procedure

A board shall ensure that an administrative procedure is provided to clearly define the respective roles and responsibilities of the superintendent, central office staff, principals, teachers, district-level committee members, and campus-level committee members in the areas of planning, budgeting, curriculum, staffing patterns, staff development, and school organization.

A board shall ensure that the district/campus planning and decision-making committee will be actively involved in establishing the administrative procedure that defines the respective roles and responsibilities pertaining to planning and decision making at the district and campus levels.

Education Code 11.251(d)

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Federal Requirements

The district policy must provide that all pertinent federal planning requirements are addressed through the district/campus planning process. Education Code 11.251(f)

Required Plans

A board shall ensure that a district/campus improvement plan is developed, reviewed, and revised annually for the purpose of improving the performance of all students. A board shall annually approve district and campus performance objectives and shall ensure that the district/campus plan:

1. Is mutually supportive to accomplish the identified objectives; and

2. At a minimum, supports the state goals and objectives under Education Code Chapter 4.

Education Code 11.251(a)

Shared Services Arrangement
for DAEP Services

A district participating in a shared services arrangement for disciplinary alternative education program (DAEP) services shall ensure that the district/campus improvement plan includes the performance of the DAEP student group for the district. The identified objectives for the improvement plan shall include:

1. Student groups served, including overrepresentation of students from economically disadvantaged families, with ethnic and racial representations, and with a disability who receive special education and limited English proficiency services;

2. Attendance rates;

3. Pre- and post-assessment results;

4. Dropout rates;

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5. Graduation rates; and

6. Recidivism rates.

19 TAC 103.1201(b)

District Improvement Plan

A district shall have a district/campus plan that is developed, evaluated, and revised annually, in accordance with district policy, by the superintendent with the assistance of the district/campus committee. The purpose of the district/campus improvement plan is to guide district and campus staff in the improvement of student performance for all student groups in order to attain state standards in respect to the achievement indicators. Education Code 11.252(a) [See AIA]

The district/campus improvement plan must include provisions for:0.

1. A comprehensive needs assessment addressing performance on the achievement indicators, and other appropriate measures of performance, that are disaggregated by all student groups served by a district, including categories of ethnicity, socioeconomic status, sex, and populations served by special programs, including students in special education programs under Education Code Chapter 29, Subchapter A.

2. Measurable district performance objectives for all appropriate achievement indicators for all student populations, including students in special education programs under Education Code Chapter 29, Subchapter A, and other measures of student performance that may be identified through the comprehensive needs assessment.

3. Strategies for improvement of student performance that include:

a. Instructional methods for addressing the needs of student groups not achieving their full potential.

b. Methods for addressing the needs of students for special programs, including:

(1) Suicide prevention programs, in accordance with Health and Safety Code Chapter 161, Subchapter O-1, which includes a parental or guardian notification procedure [see FFB];

(2) Conflict resolution programs;

(3) Violence prevention programs; and

(4) Dyslexia treatment programs. 421

c. Dropout reduction.

d. Integration of technology in instructional and administrative programs.

e. Discipline management.

f. Staff development for professional staff of a district.

g. Career education to assist students in developing the knowledge, skills, and competencies necessary for a broad range of career opportunities.

h. Accelerated education.

4. Strategies for providing to middle school, junior high school, and high school students, those students' teachers and school counselors, and those students' parents information about:

a. Higher education admissions and financial aid opportunities.

b. The TEXAS grant program and the Teach for Texas grant program.

c. The need for students to make informed curriculum choices to be prepared for success beyond high school.

d. Sources of information on higher education admissions and financial aid.

5. Resources needed to implement identified strategies.

6. Staff responsible for ensuring the accomplishment of each strategy.

7. Timelines for ongoing monitoring of the implementation of each improvement strategy.

8. Formative evaluation criteria for determining periodically whether strategies are resulting in intended improvement of student performance.

9. The trauma-informed care policy required under Education Code 38.036. [See FFBA]

Education Code 11.252(a)

10. The law enforcement duties of peace officers, school resource officers, and security personnel. Education Code 37.081(d)(1) [See CKE]

11. A discipline management program providing for prevention of and education concerning unwanted physical or verbal aggression, sexual harassment, and other forms of bullying in schools, on school grounds, and in school vehicles. Education Code 37.083(a)

12. A dating violence policy that must: 422

a. Include a definition of dating violence that includes the intentional use of physical, sexual, verbal, or emotional abuse by a person to harm, threaten, intimidate, or control another person in a dating relationship, as defined by Family Code 71.0021; and

b. Address safety planning, enforcement of protective orders, school-based alternatives to protective orders, training for teachers and administrators, counseling for affected students, and awareness education for students and parents.

Education Code 37.0831 [See FFH]

13. A policy addressing sexual abuse, sex trafficking, and other maltreatment of children that must include:

a. Methods for increasing staff, student, and parent awareness of issues regarding sexual abuse, sex trafficking, and other maltreatment of children, including prevention techniques and knowledge of likely warning signs indicating that a child may be a victim of sexual abuse, sex trafficking, or other maltreatment, using resources developed by the Texas Education Agency (TEA) or the commissioner regarding those issues, including resources developed by TEA under Education Code 38.004 (regarding child abuse reporting and programs). These methods must include the staff training described at Education Code 38.0041(c) [see DMA];

b. Actions that a child who is a victim of sexual abuse, sex trafficking, or other maltreatment should take to obtain assistance and intervention; and

c. Available counseling options for students affected by sexual abuse, sex trafficking, or other maltreatment.

The policy must be included in any informational handbook provided to students and parents.

Education Code 11.252(a)(9), 38.0041

A district's plan for the improvement of student performance is not filed with TEA, but the district must make the plan available to TEA on request. Education Code 11.252(b)

Campus Component

Each school year, the principal of the campus, with the assistance of the district/campus committee, shall develop, review, and revise the district/campus improvement plan for the purpose of improving student performance for all student populations, including students in special education programs under Education Code Chapter 29, Subchapter A, with respect to the student achievement indicators and any other appropriate performance measures for special needs populations. Education Code 11.253(c)

Each district/campus improvement plan must:

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1. Assess the academic achievement for each student in the school using the achievement indicator system.

2. Set the campus performance objectives based on the achievement indicator system, including objectives for special needs populations, including students in special education programs under Education Code Chapter 29, Subchapter A.

3. Identify how the campus goals will be met for each student.

4. Determine the resources needed to implement the plan.

5. Identify staff needed to implement the plan.

6. Set time lines for reaching the goals.

7. Measure progress toward the performance objectives periodically to ensure that the plan is resulting in academic improvement.

8. Provide for a program to encourage parental involvement at the campus.

9. Include goals and methods for violence prevention and intervention on campus.

10. Set goals and objectives for the coordinated health program at the campus based on:

a. Student fitness assessment data, including any data from research-based assessments such as the school health index assessment and planning tool created by the federal Centers for Disease Control and Prevention;

b. Student academic performance data;

c. Student attendance rates;

d. The percentage of students who are educationally disadvantaged;

e. The use and success of any method to ensure that students participate in moderate to vigorous physical activity; and

f. Any other indicator recommended by the local school health advisory council.

Education Code 11.253(d)

BQ (Local) 424

The Board shall approve and periodically review the District's vision, mission, and goals to improve student performance. The vision, mission, goals, and the approved District/campus objectives shall support the state goals and objectives under Education Code, Chapter 4. [See AE]

District/Campus Improvement Planning Process

The District's planning process to improve student performance includes the development of the District's educational goals, the legal requirements for the District/campus improvement plan, all pertinent federal planning requirements, and administrative procedures. The Board shall approve the process under which the educational goals are developed and shall ensure that input is gathered from the District/campus committee. [See BQA]

Parent and Family Engagement Plan

The Board shall ensure that the District/campus improvement plan addresses all elements required by federal law for receipt of Title I, Part A funds, including elements pertaining to parent and family engagement. The District/campus-level committee shall involve parents and family members of

District students in the development of this plan and in the process for District/campus review and improvement of student academic achievement and District/campus performance. [See EHBD]

Administrative Procedures and Reports

The Board shall ensure that administrative procedures are developed in the areas of planning, budgeting, curriculum, staffing patterns, staff development, and school organization; adequately reflect the District's planning process; and include implementation guidelines, time frames, and necessary resources. The District/campus-level committee shall be involved in the development of these procedures. [See BQA]

The Superintendent shall report periodically to the Board on the status of the planning process, including a review of the related administrative procedures, any revisions to improve the process, and progress on implementation of identified strategies.

Evaluation

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The Board shall ensure that data are gathered and criteria are developed to undertake the required biennial evaluation to ensure that policies, procedures, and staff development activities related to planning and decision-making are effectively structured to positively impact student performance.

Legal References

Each school district shall have a district improvement plan that is developed, evaluated, and revised annually, in accordance with district policy, by the superintendent with the assistance of the district-level committee. (Section 11.251 of the Texas Education Code)

Each school year the principal of each school campus, with the assistance of the campus-level committee, shall develop, review, and revise the the campus improvement plan for the purpose of improving student performance for all student populations, including students in special education programs under Subchapter A, Chapter 29, with respect to the student achievement indicators adopted under Section 39.051 and any other appropriate performance measures for special needs populations. (Section 11.253 of the Texas Education Code)

In a district that has only one campus, the district- and campus- level committees may be one committee and the district and campus plan may be one plan. (Education Code 11.252(c)

Marathon ISD is a single campus district.

The State of Texas Public Education Mission and Academic Goals

The mission of the public education system of this state is to ensure that all Texas children have access to a quality education that enables them to achieve their potential and fully participate now and in the future in the social, economic, and educational opportunities of our state and nation. That mission is grounded on the conviction that a general diffusion of knowledge is essential for the welfare of this state and for the preservation of the liberties and rights of citizens. It is further grounded on the conviction that a successful public education system is directly related to a strong, dedicated, and supportive family and that parental involvement in the school is essential for the maximum educational achievement of a child.

The State of Texas Public Education Goals

GOAL 1: The students in the public education system will demonstrate exemplary performance in the reading and writing of the English language.

GOAL 2: The students in the public education system will demonstrate exemplary performance in the understanding of mathematics.

GOAL 3: The students in the public education system will demonstrate exemplary performance in the understanding of science.

GOAL 4: The students in the public education system will demonstrate exemplary performance in the understanding of social studies.

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The State of Texas Public Education Objectives

OBJECTIVE 1: Parents will be full partners with educators in the education of their children.

OBJECTIVE 2: Students will be encouraged and challenged to meet their full educational potential.

OBJECTIVE 3: Through enhanced dropout prevention efforts, all students will remain in school until they obtain a high school diploma.

OBJECTIVE 4: A well-balanced and appropriate curriculum will be provided to all students. Through that curriculum, students will be prepared to succeed in a variety of postsecondary activities, including employment and enrollment in institutions of higher education.

OBJECTIVE 5: Educators will prepare students to be thoughtful, active citizens who have an appreciation for the basic values of our state and national heritage and who can understand and productively function in a free enterprise society.

OBJECTIVE 6: Qualified and highly effective personnel will be recruited, developed, and retained.

OBJECTIVE 7: The state's students will demonstrate exemplary performance in comparison to national and international standards.

OBJECTIVE 8: School campuses will maintain a safe and disciplined environment conducive to student learning.

OBJECTIVE 9: Educators will keep abreast of the development of creative and innovative techniques in instruction and administration using those techniques as appropriate to improve student learning.

OBJECTIVE 10: Technology will be implemented and used to increase the effectiveness of student learning, instructional management, staff development, and administration.

OBJECTIVE 11: The State Board of E
ducation, the agency, and the commissioner shall assist school districts and charter schools in providing career and technology education to students.

TEA Commissioner's Strategic Priorities - Benefit Student Outcomes

1) Recruiting, supporting, and retaining teachers and principals;
2) Building a foundation of math and reading;
3) Connecting high school to career and college; and
4) Improving low-performing schools.

District ESSA Requirements

Equity Plan [ESSA Sec. 1112(b)(2)]:
N/A to Marathon ISD - Single Campus District

Poverty Criteria [ESSA Sec. 1112(b)(2)]:
Marathon ISD determines Title I eligibility through the number of students eligible for free and reduced-price meals.

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Schoolwide Programs [ESSA Sec. 1112(b)(2)]:
Marathon ISD utilizes Title I funds to provide staff with vigorous professional development and to identify the various student needs and learning styles. Establish rigorous lesson plans to meet the needs of all students.

Schoolwide Campus ESSA Requirements - Parent and Family Engagement

- **School Parent and Family Engagement Policy** [ESSA Sec. 1116(b)]
  - Annual Title I meeting
  - Flexible number of meetings
  - Meaningfully involve parents in planning, review improvement or programs, including Parent Policy
  - Provide Parents: 1) Timely notification about Title I programs; 2) Description and explanation of curriculum and assessments used; 3) Upon request, opportunities for regular meetings to participate in decisions related to child; 4) Submit dissenting parent comments to LEA if SW plan is not satisfactory to Title I parents.

- **School Parent Compact** [ESSA Sec. 1116(d)]
  - Describe school's responsibilities to provide effective learning environment
  - Describe ways in which parents will be responsible for supporting student learning
  - Address importance of communication

* Parent-teacher conferences in elementary (annually at a minimum)
* Frequent reports to parents regarding student's progress
* Reasonable access to staff, volunteer opportunities and observation of classroom activities
* Ensure two-way, meaningful communication in language family understands (as practical)

- **Build Capacity for Involvement** [ESSA Sec. 1116(e)]
  - Provide assistance in understanding academic standards and assessment and how to monitor child's progress
  - Provide materials and training to help parents work with children to improvement achievement
  - Educate teachers and relevant staff in value and utility of communicating with parents as equal partners.
  - Coordinate/integrate parent involvement programs, as feasible
  - Ensure info related to school/parent programs, meetings, activities are provided in language/format understood
  - Provide other reasonable support for parental involvement activities

- **Accessibility** [ESSA Sec. 1116(f)]
  - Provide opportunities for informed participation of parents/family, including infor and required school reports, in language/format parents understand.

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State Compensatory Education - Student Eligibility Criteria

A student at risk of dropping out of school must be under 26 years of age and meet one or more of the following criteria:

1) The student did not advance from one grade level to the next for one or more school years, unless the student did not advance from prekindergarten (pre-K) or kindergarten to the next grade level only at the request of the student's parent.
2) The student is in grades seven to 12 and did not maintain an average equivalent to 70 on a scale of 100 in two or more subjects in the foundation curriculum during a semester in the preceding or current school year or is not maintaining such an average in two or more subjects in the foundation curriculum in the current semester.
3) The student did not perform satisfactorily on a state assessment instrument (administered to the student under the TEC, Chapter 39, Subchapter B) and who has not, in the previous or current school year, performed on that instrument or another appropriate instrument at a level equal to at least 110 percent of the level of satisfactory performance on that instrument.
4) The student is in pre-K, kindergarten, or grades one to three, and did not perform satisfactorily on a readiness test or assessment instrument administered during the current school year.
5) The student is pregnant or is a parent.
6) The student has been placed in a DAEP in accordance with the TEC, §37.006, during the preceding or current school year.
7) The student has been expelled in accordance with the TEC, §37.007, during the preceding or current school year.
8) The student is currently on parole, probation, deferred prosecution, or other conditional release.
9) The student was previously reported through the Public Education Information Management System (PEIMS) as having dropped out of school.
10) The student has limited English proficiency, as defined by the TEC, §29.052.

11) The student in the custody or care of the Department of Family and Protective Services or has, during the current school year, been referred to the department by a school official, officer of the juvenile court, or law enforcement official.
12) The student is homeless, as defined by 42 USC, §11302, and its subsequent amendments.
13) The student resided in the preceding school year or resides in the current school year in a residential placement facility in a district. Such facilities include: a detention facility, substance abuse treatment facility, emergency shelter, psychiatric hospital, halfway house, cottage home operation, specialized child care home, or general residential operation.
14) The student has been incarcerated or has a parent or guardian who has been incarcerated, within the lifetime of the student, in a penal institution as defined by the Texas Penal Code §1.07.

Marathon ISD State Compensatory Education - District Policies and Procedures

1) Identify students who are at-risk of dropping out of school under state criteria
2) Identify students are are at-risk of dropping out of school under local criteria
3) Determina how students are entered into the SCE program
4) Determine how students are exited from the SCE program
5) Determine the cost of the SCE program in relation to budget allocations

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Marathon ISD State Compensatory Funds are used to support Title I initiatives.

2020-21 Marathon ISD Goals (additional 2021-22 Proposed Goals in red)

Goal 1: Student Performance
100% of students will attain maximum achievement and development through relevant and rigorous academic and extracurricular programs.

- 100% of grades PreK - 2 students will maintain grade level or make at least one year of growth in reading and mathematics by May, 2022.
- 100% of grades 3 - 12 students will meet or exceed standards on state/national assessments by May, 2021.
- 100% of students who are not performing on grade level for reading, math, science, and social studies will be offered accelerated learning/interventions.
- The superintendent will provide the school board with regular academic data updates.

Goal 2: Graduation Rate
100% of seniors will graduate from high school on the Distinguished Plan.

- MISD will maintain the 2020-21 graduation rate of 100%, with graduates meeting or exceeding the CCMR (College/Career/Military Readiness) standards by May, 2022.
- MISD will monitor students in the years after graduation, assisting them with CCMR support.

Goal 3: Staff Quality
100% of teachers and staff will be highly qualified by May, 2022.

- A comprehensive, state-wide recruitment process will be created and implemented, including the Teacher Incentive Allotment (TIA).
- 100% of staff will complete mandatory state and local trainings.
- 100% of staff will be annually evaluated and provided feedback on a regular basis.

Goal 4: Safe and Healthy School Climate
100% of students will be educated in safe, supportive learning environments, ensuring a focus on whole child development, by May, 2022.

- 100% of students and parents will indicate on a mid- and end-of-year survey that students feel safe and supported in MISD.
- MISD will implement 100% of mandated safety drills with students and staff.
- 100% of junior high/high school students will be actively involved in at least one extracurricular activity.

Goal 5: Fiscal Responsibility and Facilities Management
MISD will manage a budget development, implementation, and monitoring process that reflects sound business and fiscal practices and that supports district goals.

- The district will continue to meet or exceed the financial audit standards by May, 2022.
- The district will address various facility needs by May, 2022.

Goal 6: Board/Parent/Community Engagement
The Board, parents and the community will be actively engaged as partners in the education of MISD students by May, 2022.

- 100% of school board members will regularly attend meetings and school events.
- The superintendent will collaborate with the PTO and support their activities.

MARATHON INDEPENDENT SCHOOL DIST - 022902001

STUDENT ACHIEVEMENT DOMAIN

SCALED SCORE AND GRADE

93 A

Student Achievement Components	2019 Value	New Value
STAAR Performance Approaches	93	93
STAAR Performance Meets	60	60
STAAR Performance Masters	22	22
STAAR Performance Raw Score	58	**58**
STAAR Performance Scaled Score	88	**88**
CCMR Raw Score	77	77
CCMR Scaled Score	94	**94**
Graduation Rate Raw Score	100	100
Graduation Rate Scaled Score	100	**100**

2019

SCHOOL PROGRESS DOMAIN

SCALED SCORE AND GRADE

92 A

School Progress Components	2019 Value	New Value
Academic Growth Raw Score	77	77
Academic Growth Scaled Score	87	**87**
Economically Disadvantaged %	**76.4**	
Economically Disadvantaged % Grouping	76.1 to 77	76.1 to 77
Relative Performance Raw Score	68	**68**
Relative Performance Scaled Score	92	**92**

RECALCULATE NEW VALUES

OVERALL

SCORE AND GRADE

93 A

RESET ORIGINAL VALUES

** Actual 2019 percent economically disadvantaged should be 43.1.*
Estimations are based on 2019 state accountability system methodology without AEA Bonus Points applied. Also Local Accountability Systems are not used. To read more about the 2019 system methodology, go here: 2019 Accountability Manual.

MARATHON INDEPENDENT SCHOOL DIST - 022902001

STUDENT ACHIEVEMENT DOMAIN

SCALED SCORE AND GRADE

83 **B**

Student Achievement Components	2019 Value	New Value
STAAR Performance Approaches	93	73
STAAR Performance Meets	60	38
STAAR Performance Masters	22	13
STAAR Performance Raw Score	58	**41**
STAAR Performance Scaled Score	88	**70**
CCMR Raw Score	77	58
CCMR Scaled Score	94	**88**
Graduation Rate Raw Score	100	100
Graduation Rate Scaled Score	100	**100**

2021

SCHOOL PROGRESS DOMAIN

SCALED SCORE AND GRADE

82 **B**

School Progress Components	2019 Value	New Value
Academic Growth Raw Score	77	59
Academic Growth Scaled Score	87	**65**
Economically Disadvantaged %	**76.4**	
Economically Disadvantaged % Grouping	76.1 to 77	76.1 to 77
Relative Performance Raw Score	68	**50**
Relative Performance Scaled Score	92	**82**

RECALCULATE NEW VALUES

OVERALL

SCORE AND GRADE

83 **B**

RESET ORIGINAL VALUES

** Actual 2019 percent economically disadvantaged should be 43.2.*
Estimations are based on 2019 state accountability system methodology without AEA Bonus Points applied. Also Local Accountability Systems are not used. To read more about the 2019 system methodology, go here: 2019 Accountability Manual.

INTERLOCAL COOPERATION AGREEMENT
BETWEEN
MARATHON INDEPENDENT SCHOOL DISTRICT and BREWSTER COUNTY

This Interlocal Cooperation Agreement ("Agreement") is made and entered into by and between Marathon Independent School District ("the District" or "MISD"), a political subdivision acting through its Board of Trustees, and Brewster County. Collectively, Marathon ISD and the Brewster County may be referred to as the "Parties."

PREMISES

WHEREAS, Chapter 791 of the Texas Government Code, as amended, entitled Interlocal Cooperation Contracts, authorizes contracts between political subdivisions for the performance of governmental functions and services;

WHEREAS, Marathon ISD is a public school district with campuses located within the jurisdictional boundaries of Brewster County where the Brewster County Sheriff's Office ("BCSO") presently provides law enforcement services;

WHEREAS, Marathon ISD and Brewster County each find that contracting for and with respect to the governmental services described herein will result in increased efficiency, economy, and enhanced public safety for the constituents of both Marathon ISD and Brewster County;

WHEREAS, Marathon ISD and Brewster County warrant that both possess adequate legal authority to enter into this Interlocal Agreement and their respective governing bodies have authorized each signatory official to enter into this Agreement and bind the local governments to the terms of this Agreement and any subsequent amendments hereto;

NOW THEREFORE, in consideration of the mutual covenants and agreements of the Parties, it is agreed as follows:

Article 1
LEGAL AUTHORITY AND PURPOSE

1.1 The legal authority for Brewster County and the Marathon Independent School District to enter into this agreement is the Texas Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. The purpose, terms, rights, and duties of the parties are stated below.

1.2 The purpose of this Agreement is to set forth guidelines to ensure that Brewster County and Marathon ISD have a shared understanding of the role and responsibility of each in maintaining safe schools, improving climate, and supporting educational opportunities for all students.

1.3 The mission of the SRO program is to place a community law enforcement officer in the Marathon ISD campuses to build working relationships with schools, students, and parents; to address on-

site security; to maintain safe schools; to serve as a positive role-model for students; and to provide a direct link with the BCSO.

Article 2
SRO PROGRAM STRUCTURE

2.1 Under this framework, the SROs are first and foremost law enforcement officers for the Brewster County. The SROs shall be responsible for carrying out all duties and responsibilities of a law enforcement officer and shall remain at all times under the control, through the chain of command, of the BCSO. School officials should ensure that non-criminal student disciplinary matters remain the responsibility of school staff and not the SROs. Enforcement of the Student Code of Conduct is the responsibility of teachers and administrators. The SROs shall refrain from being involved in the enforcement of disciplinary rules that do not constitute violations of law, except to support staff in maintaining a safe school environment.

2.2 Although the SROs have been placed in a formal educational environment, the SROs retain official duties of law enforcement officers. The SROs shall intervene when it is necessary to prevent any criminal act or maintain a safe school environment. Citations shall be issued and arrests made when appropriate and in accordance with Texas law and BCSO policy. The SROs or the BCSO will have the final decision on whether criminal charges shall be filed. The BCSO reserves the right to remove temporarily the SROs in the event that additional officers are needed during a critical incident, natural disaster or for immediate service of public safety.

2.3 The SROs are not formal counselors or educators, and will not act as such. However, with the agreement of Brewster County, the SROs may be used as a law enforcement resource to assist students, faculty, staff, and all persons involved with the school. The SROs can be utilized to help instruct students and staff on a variety of subjects, ranging from alcohol and drug education to formalized academic classes. The SROs may use these opportunities to build rapport between the students and the staff.

2.4 The SROs will confer with the principal or other appropriate administrator, as needed, to develop plans and strategies to prevent and/or minimize dangerous situations and criminal activity on or near the campus or involving students at school-related activities.

2.5 The SROs will visit campuses and perform security duties either when available or upon request by the District.

Article 3
SERVICES TO BE PROVIDED

Brewster County, through its Sheriff's Office, will be responsible for the following:

3.1. Providing commissioned law enforcement officers licensed by the State of Texas for service as school resource officer (SRO) to be assigned to Marathon ISD for the 2021-2022 school year.

3.2. SROs will be assigned to Marathon ISD when available to conduct security reviews or as needed, upon request by the District.

3.3 The Parties acknowledge the importance of having the same SROs present in Marathon ISD in order to promote continuity and familiarity with Marathon ISD and its students. To that end, the Parties agree that every effort should be made to designate the same SRO or SROs to provide security reviews, or when possible as needed upon request by the District.

3.4 The SROs shall follow the policies and procedures of Marathon ISD to the extent those policies do not conflict with the policies and procedures of BREWSTER COUNTY or the BCSO.

3.6 The SROs will coordinate and cooperate with the Marathon ISD Superintendent and other Marathon ISD administrative staff in carrying out their duties as SROs. The BCSO retains final authority over the SROs' law enforcement responsibilities. The SROs may, however, take the school's wishes into consideration, as the officer deems appropriate.

3.7 **SROs DUTIES:** The ultimate goal of the SRO is to maintain a peaceful environment that allows the learning process to continue uninterrupted. The duties performed by the SROs include, but are not limited to, the following:

Commented [JM1]: Review the list of duties and eliminate anything that is not relevant to MISD. This list is typically used for a FT SRO, but many of the duties could still be applicable, just on a PT or "as needed" basis.

a. Establish a bond and act as liaison between the BCSO and school administrators and student in an effort to reduce or eliminate the opportunity for crime, project a positive image of the BCSO and improve the quality of life within the school and community.

b. Patrolling areas within or in the vicinity of the geographical boundaries of Marathon ISD to protect all students, personnel, and visitors.

c. Being a visible presence during the school day in order to assist the Marathon ISD administration with general public safety services during school hours.

d. Helping Marathon ISD administrators maintain the peace and/or address a breach of the peace as needed.

e. Engaging in all law enforcement activities arising from the enforcement of criminal laws or Marathon ISD policies and rules, including, but not limited to, intervening in and investigating alleged crimes or violations of Marathon ISD rules, issuing citations, transporting arrested persons, completing follow-up activities, filing of affidavits and complaints, and participating in legal proceedings resulting from the law enforcement services provided in accordance with this Agreement. However, violations of Marathon ISD policies and rules that are strictly personnel matters and non-criminal in nature will only be assigned to the SROs for investigation at the specific direction of the Marathon ISD Superintendent.

f. Responding to calls for services during the course of the regular school day or when serving in support of an official Marathon ISD extracurricular or after-school activity.

g. Assisting in providing security as needed for after-hour activities and events taking place at Marathon ISD facilities.

h. Accompanying outside service providers during random canine searches conducted on Marathon ISD property.

i. Preventing property loss due to theft or vandalism.

j. Providing traffic control as needed.

k. Assisting Marathon ISD with its Emergency Operation Plan.

l. Assisting with school safety projects, scheduling and maintaining emergency drills, emergency response, and after-action reviews within Marathon ISD.

m. Providing training for staff as requested by the Marathon ISD Superintendent.

n. Serving as a resource for law enforcement education at the request of the MISD Superintendent, such as speaking to classes on the law, search and seizure, drugs, or motor vehicle laws.

o. Maintaining the confidentiality of student records as required by the Family Educational Rights and Privacy Act. The SROs shall not disclose to Brewster County or the BCSO any education records of a student which the SROs obtain by virtue of the SROs' position with the school unless such information is obtained by the SROs in the course and scope of performing their duties in accordance with this Agreement. The SROs shall not provide student education records to other law enforcement agencies informally for external investigations.

p. Preparing reports and documentation related to events occurring within the geographic boundaries of Marathon ISD, to the extent such information is required by law or MISD policy or BCSO procedures.

3.9 When the SROs take a person into custody in the course of performing their duties on behalf of Marathon ISD under this Agreement, Marathon ISD shall receive notification of the incident from the BCSO within the timeframe required by law and of the disposition of the individual to the extent allowed by law.

3.10 REPORTING DUTIES: Marathon ISD and BREWSTER COUNTY shall maintain records of every campus-based incident resulting in police involvement.

3.11 If it is necessary to question or interview a student at school for any purpose other than a child abuse investigation, the SROs will contact the campus principal of the student's campus. As provided by MISD Board Policy GRA (Local), the principal will:

a. Verify and record the identity of the officer or other authority and request an explanation of the need to interview the student at school.

b. Make reasonable efforts to notify the student's parents or other person having lawful control of the student. If the SRO/designee raises what the principal considers to be a valid objection to the notification, the parent shall not be notified.

c. The principal or a designee ordinarily shall be present during the questioning or interview. If the interviewer presents what the principal considers to be a valid objection to a third party's presence, the interview shall be conducted without that person's presence.

3.12 If a student at school is arrested or taken into custody by an SRO, the principal shall immediately notify the Superintendent and ordinarily notify the parent or other person having lawful control of the student. If the SRO raises what the principal considers to be a valid objecting to notifying the parent at that time, the principal shall not notify the parent.

3.13 The School District and Brewster County agree that canine contraband services will be conducted by an third party. The third party Canine Handler will coordinate with campus administration and the SRO to plan dates for the canine searches. The procedures for the searches will be determined by the third party canine search provider, with input from the School District and the SRO.

Commented [JM2]: This will need to be deleted or revised, based on whether MISD uses a drug dog through an outside vendor.

Article 4
GENERAL DUTIES AND RESPONSIBILITIES

4.1 Brewster County agrees to perform any obligations required to maintain the SROs as commissioned law enforcement officers with full Texas peace officer status; including but not limited to, providing the SROs with any and all continuing training necessary to maintain their TCOLE certification.

4.2 The SROs assigned to Marathon ISD shall be subject to the approval of the Marathon ISD Superintendent and Brewster County. Marathon ISD understands that the Brewster County or the BCSO may rotate or change any officer assigned to serve as an SRO; provided, however, that Marathon ISD may refuse any particular officer assigned as an SRO and request assignment of a different officer.

4.3 Any properly licensed officer providing SRO services under this Agreement shall be vested with all powers, privileges, and immunities of a peace officer within all territory contained in the boundaries of Marathon ISD and while on any property under the control and jurisdiction of Marathon ISD or otherwise in the performance of his/her duties under the guidelines of Marathon ISD policies and regulations.

4.4 Brewster County will authorize the SROs to carry a weapon and act as a peace officer at all times, so long as the officer is acting under his/her official capacity. Likewise, Marathon ISD specifically authorizes each SRO to carry a weapon in performing services at all schools and property within Marathon ISD. When not on duty as SROs, the officers' rights to carry a firearm will be governed by provisions and rules set forth by TCOLE and the Brewster County and District Policies CKE (Legal) and GKA (Legal).

4.5 As Brewster County employees, any disciplinary action taken against the SROs shall follow the policy and procedure set forth in the employee handbook of Brewster County or procedures of the BCSO.

4.6 Marathon ISD will report all required student misconduct to the BCSO in accordance with Texas Education Code § 37.015. Brewster County will make all reports regarding students as required by Texas Code of Criminal Procedure Art. 15.27.

4.7 Subject to its obligations under the Family Educational Rights and Privacy Act (FERPA), 20 U.S.C. §1232g, Marathon ISD agrees to provide the SROs with (a) unrestricted access to student and personnel records as necessary for the investigation of criminal offenses that occur on school property or in conjunction with a school event or activity, to collect certain incident-based data, or to ensure the safety and security of school campuses or events, and (b) unrestricted access to technology installed at Marathon ISD, including surveillance cameras, to provide for safety and security. SROs shall be designated as "school officials" under Marathon ISD Policy FL (local) for purposes of access to student records to enable the SROs to perform the duties set out in this Agreement.

4.8 The Parties shall each monitor, review and provide oversight and supervision of the services as they are provided and each agree to notify the other as soon as reasonably possible in the event the level or quality of any scheduling, operating, service or performance issue becomes unsatisfactory.

4.9 The Parties recognize that the services to be provided by the Brewster County may be limited to the extent that said services conflict with or compromise the Brewster County's ability to provide effective law enforcement services to the Brewster County generally; and, should a conflict arise between the policies of Marathon ISD and the Brewster County, the Brewster County policy shall prevail. The Parties agree to work in good faith to resolve conflicts with their best reasonable efforts; however, should such conflicts occur which prevent the Brewster County from meeting its obligations under this Agreement, the Brewster County acknowledges such conflict constitutes good cause to terminate the Agreement.

4.10 The Parties agree that they will use their best reasonable efforts to coordinate media relations pertaining to law enforcement incidents and investigations occurring pursuant to this Agreement prior to the release of information whenever possible. Information will only be released by a Party in accordance with established law and its existing policies and procedures.

4.11 Nothing in this Agreement prevents Marathon ISD from continuing its practice of hiring off-duty police officers to provide security at sporting events, after-hour activities, or other events. This Agreement shall not govern off-duty peace officers hired for these purposes.

Commented [JM3]: This can be deleted if MISD does not do this.

Article 5
FINANCIAL RESPONSIBILITIES & EQUIPMENT

5.1 Brewster County shall provide the SROs with all wages, salaries, or other compensation, and benefits of similarly-situated and classified employees of the Brewster County. Brewster County shall also be directly responsible for the payment of all payroll taxes, bond costs, retirement contributions, overtime, social security taxes, if any, and all other payroll expenses.

5.2 Marathon ISD will pay for any additional SRO training that Marathon ISD may require unrelated to TCOLE training requirements.

5.3 The Parties agree to provide the following equipment and materials to the SROs:

a. At its own cost, Brewster County shall furnish the SROs with all equipment routinely assigned to law enforcement personnel who serve Brewster County. Brewster County will maintain and service all equipment used by the SROs in providing services to Marathon ISD. Equipment includes, but is not limited to, uniforms, computers and computer equipment, firearms, radios, and all other devices used by Brewster County law enforcement personnel in the performance of their duties. Brewster County will also provide a fully equipped patrol car to each SRO at no cost to Marathon ISD.

b. Marathon ISD will provide the SROs with office space on school property, a telephone, computer, and other office equipment to perform duties under this Agreement, and as mutually agreed by the Parties. Marathon ISD will provide the SROs with a map and personnel roster for each campus and Central Office.

c. Brewster County will provide the SROs with access to its facilities as needed to conduct law enforcement business regarding the securing of evidence in crimes and interviewing individuals in connection with a criminal investigation into crimes conducted on school property on in conjunction with a school event or activity.

Article 6
RELTIONSHIP BETWEEN THE PARTIES

6.1 Notwithstanding any provision to the contrary herein, this Agreement is a contract for and with respect to the performance of governmental functions by governmental entities. The relationship of Marathon ISD and the Brewster County shall, with respect to that part of any service or function undertaken as a result of or pursuant to this Agreement, be that of independent contractors.

6.2 Nothing contained herein shall be deemed or construed by the Parties, or by any third party, as creating the relationship of principal and agent, partners, joint venture, or any other similar such relationship.

6.3 Officers employed by Brewster County and assigned by Brewster County to serve as SROs at Marathon ISD are and will remain employed by Brewster County.

6.4 Brewster County shall have no liability whatsoever for or with respect to Marathon ISD's use of any Marathon ISD property or facility, or the actions of, or failure to act by, any employees, subcontractors, agents or assigns of Marathon ISD. Marathon ISD covenants and agrees that:

a. Marathon ISD shall be solely responsible, as between Marathon ISD and Brewster County and the agents, officers and employees of Brewster County, for and with respect to any claim or cause of action arising out of or with respect to any act, omission, or failure to act by Marathon ISD or its agents, officers, employees, and subcontractors, while on Marathon ISD property or while using any Marathon ISD facility or performing any function or providing or delivering any service undertaken by Marathon ISD pursuant to this Agreement.

b. For and with respect to the services to be provided by Brewster County to Marathon ISD pursuant to this Agreement, Marathon ISD hereby contracts, covenants, and agrees to obtain and maintain in full force and effect, during the term of this Agreement, a policy or policies of insurance, or risk pool coverage, reasonably expected to insure Marathon ISD and its agents, officers, and employees from any and against any claim, cause of action or liability arising out of or from the action, omission, or failure to act by Marathon ISD, its agents, officers, employees, and subcontractors in the course of their duties.

6.5 Marathon ISD shall have no liability whatsoever for or with respect to Brewster County's use of any Brewster County property or facility, or the actions of, or failure to act by, any employees, subcontractors, agents, or assigns of Brewster County. Brewster County covenants and agrees that:

a. Brewster County shall be solely responsible, as between Brewster County and Marathon ISD and the agents, officers, and employees of the Marathon ISD, for and with respect to any claim or cause of action arising out of or with respect to any act, omission, or failure to act by Brewster County or its agents, officers, employees, and subcontractors, while on Brewster County property or while using the any of Brewster County's facilities or performing any function or providing or delivering any service undertaken by the Brewster County pursuant to this Agreement.

b. For and with respect to the services to be provided by the Brewster County to Marathon ISD pursuant to this Agreement, Brewster County hereby contracts, covenants, and agrees to obtain and maintain in full force and effect, during the term of this Agreement, a policy or policies of insurance, or risk pool coverage, in the amounts sufficient to insure Brewster County and its agents, officers, and employees from and against any claim, cause of action, or liability arising out of or from the action, omission, or failure to act by Brewster County, its agents, officers, employees, and subcontractors in the course of their duties.

6.6 It is specifically agreed that, as between the Parties, each party to this Agreement shall be individually and respectively responsible for responding to, dealing with, insuring against, defending, and otherwise handling and managing liability and potential liability pursuant to this Agreement.

6.7 Each party hereto reserves and does not waive any immunity or defense available to it at law or in equity as to any claim or cause of action whatsoever that may arise or result from the services provided and/or any circumstance arising under the Agreement. Neither Marathon ISD nor the Brewster County waive, modify, or alter to any extent whatsoever the availability of the defense of governmental immunity under the laws of the State of Texas on behalf of itself, its trustees, council members, officers, employees, and agents.

6.8 No term or provision of this Agreement shall benefit or obligate any person or entity not a party to it. This Agreement shall not be interpreted nor construed to give to any third party the right to any claim or cause of action, and neither Brewster County nor Marathon ISD shall be held legally liable for any claim or cause of action arising pursuant to, or out of the services provided under, this Agreement except as specifically provided herein or by law. The Parties hereto shall cooperate fully in opposing any attempt by any third person or entity to claim any benefit, protection, release, or other consideration under this Agreement.

6.9 Nothing in this Agreement shall be deemed to extend, increase or limit the jurisdiction or authority of any of Brewster County or Marathon ISD except as necessary to implement, perform and obtain the services and duties provided for in this Agreement. Save and except only as specifically provided in this Agreement, all governmental functions and services traditionally provided by Marathon ISD, and all governmental and proprietary functions and services traditionally provided by Brewster County, shall be and remain the sole responsibility of each such party.

Article 7
TERM

7.1 The initial term of this Agreement shall commence upon approval by both parties, and continue through July 31, 2022, and shall automatically renew for an annual term commencing on August 1st thereafter, unless terminated earlier, in writing, by either party.

7.2 This Agreement may be terminated at any time by either Party, without cause, by giving the other party a minimum of sixty (30) days written notice of its intention to terminate, such notice to be delivered by hand or U.S. Certified Mail to the other party.

7.3 In the event the Parties are unable to reach a mutual agreement on the terms of the Memorandum of Understanding by August 1st of the annual term, any Party will have cause to terminate its participation in the Interlocal Agreement by giving the other Parties a minimum of thirty (30) days written notice of its intention to terminate, such notice to be delivered by hand or U.S. Certified Mail to the other party.

ARTICLE 8
NOTIFICATIONS

8.1 All correspondence and communications regarding this Agreement shall be directed to:

BREWSTER COUNTY	MARATHON INDEPENDENT SCHOOL DISTRICT
[insert contact and info]	Attn: Superintendent of School

8.2 Notices provided pursuant to this Agreement must be in writing and hand-delivered or sent by certified mail, return receipt requested.

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding as of the _____ day of _____, 2021.

BREWSTER COUNTY, TEXAS

By _____

MARATHON INDEPENDENT SCHOOL DISTRICT

By_____
Ms. Judy Briones, President, MISD School Board

ATTEST:

By _____
Ms. Cheyenne Marta, Secretary, MISD School Board

COUNTY OF BREWSTER §
§
STATE OF TEXAS §

INTERLOCAL COOPERATION AGREEMENT

This **INTERLOCAL COOPERATION AGREEMENT** ("Agreement") is executed effective as of the 1st day of May, 2017, by and between the MARATHON INDEPENDENT SCHOOL DISTRICT (the "Marathon ISD" or "District"), an independent school district and political subdivision of the State of Texas, and the COUNTY OF BREWSTER, TEXAS (the "County"), a political subdivision of the State of Texas, acting by and through their duly authorized representatives.

WHEREAS, the Board of Trustees of the Marathon ISD (the "Board") and the County have each found that contracting for and with respect to the governmental services hereinafter described will result in increased efficiency and economy and the safety of the citizens of each governmental entity;

WHEREAS, the governing bodies of the Marathon ISD and the County are authorized to enter into this Agreement pursuant to the general laws and codes of the State of Texas, including but not limited to the Interlocal Cooperation Act, *Chap. 791, Tex. Gov't. Code*, as amended;

WHEREAS, the services made the subject of this Agreement are a governmental function and the Board and the County desire to contract in a manner to require each entity to, respectively, provide the services and to make the payments set forth in this Agreement; and

WHEREAS, it is found by the Board and the County that this Agreement will result in deterrence of actual and potential drug use and possession on school district campuses which threaten the safety of students, faculty, and administrative personnel and the security of public property.

NOW, THEREFORE, for and in consideration of the covenants, conditions and undertakings hereinafter described, and the benefits to accrue to the Marathon ISD and the County, the parties contract, covenant and agree as follows:

ARTICLE 1.
SERVICES TO BE PROVIDED BY THE COUNTY

During the Term of this Agreement the County will provide the services set forth in this Article 1. Such services shall be provided as follows:

Section 1.01. Canine Drug Detection. The County will provide the District with the services of sworn law enforcement personnel, accompanied by trained drug detection canines, for the purpose of providing general drug detection services for school facilities.

(a) The law enforcement personnel provided by the County will be officers and full-time employees of the Brewster County Sheriff's Department, trained in the use and handling of drug detection canines.

(b) The County shall keep and maintain accurate records of the personnel, dates of service, and the hours served by each officer pursuant to this Agreement.

(c) The County will designate an officer (the "Officer In Charge") to supervise the County Sheriff's personnel providing services pursuant to this Agreement and to coordinate drug detection services with the District's designated administrator.

(d) The County will provide drug detection canine sweeps at the District's request, as prearranged with and accompanied by each campus administrator.

(e) Such sweeps shall be conducted of vacant common school areas, lockers, desks, classrooms, and the area around vehicles in district parking lots.

(f) Under no circumstances will drug detection canines be used to sniff any student's person.

(g) Should a trained drug detection canine alert on a locker, vehicle, desk, or student property, such alert shall provide reasonable suspicion to search the locker, vehicle, desk, or property; such a search shall be conducted by school officials.

(h) The County will provide at no cost to the Marathon ISD any and all services provided pursuant to this contract.

ARTICLE 2.
SERVICES TO BE PROVIDED BY THE DISTRICT

During the Term of this Agreement the Marathon ISD will provide the services, notices and compensation set forth in this Section. Such services shall be provided as follows:

Section 2.01. Canine Drug Detection Coordination. The District will provide the notices, coordination and consideration as set forth in this section for the purpose of obtaining and arranging trained canine drug detection services.

(a) The Marathon ISD will provide responsible personnel to coordinate with, assist and advise, the officers assigned to provide canine drug detection services. The Officer In Charge shall be coordinated, guided and directed by the designated Marathon ISD administrator with respect to maintaining and enforcing Marathon ISD's rules and regulations and crowd control policies. Such Officer in Charge shall, to the fullest reasonable extent consistent with his/her duties as a peace

officer, cause the officers under his/her supervision to provide services under this Agreement in a manner to serve the District's trained canine drug detection program. Violations of criminal law or the Education Code and circumstances constituting an immediate threat to the public or student safety may be dealt with by the Officer in Charge and his/her personnel consistent with their training and responsibility as peace officers.

(b) The District will provide any officer assigned to Marathon ISD campuses any necessary equipment to perform duties under this agreement, and as mutually agreed by the parties. In the event the District shall request any material deviation in the reporting and working relationships between the Officer In Charge, and the District Administrator, then, in such event, the District shall promptly notify the Brewster County Sheriff and the County Administrator.

ARTICLE 3.
CONSIDERATION AND REVIEW

Section 3.01. Review and Renewal. Either the County or the District may, no later than the first day of July each year, give written notice to the other party of a request for formal review of the respective performances and issues pursuant to this Agreement. Such review, if any, shall be accomplished administratively and, upon the request of either party or any amendment shall be considered by the Council or the Board.

Section 3.02. Adjustment of Consideration. In the event of any such review, or the renewal or extension of the term of this Agreement, the consideration to be given and paid by the District for the services to be provided by the County pursuant to this Agreement shall be recalculated and determined for such extended or renewal term based on a sum or amount that is not less than the County's actual costs for providing such services.

ARTICLE 4.
TERM OF AGREEMENT AND RENEWAL

Section 4.01. Initial Term of Agreement. The initial term of this Agreement shall be one (1) year, beginning at the time of execution of the agreement through the conclusion of the 2017-2018 school year (the "Initial Term").

Section 4.02. Early Termination. Notwithstanding any other provision hereof, this Agreement may be terminated by either party hereto giving ninety (90) days written notice of termination to the other party.

Section 4.03. Renewal and Extension. From and after the Initial Term, this Agreement may be renewable annually, effective as of the first day of August of each year. This Agreement shall not be automatically renewed unless upon the action of the governing body of each party hereto.

ARTICLE 5.
INSURANCE AND INDEMNIFICATION

Section 5.01. Governmental Services - Independent Contractor. Notwithstanding any provision to the contrary herein, this Agreement is a contract for and with respect to the performance of governmental functions by governmental entities.

(a) The services provided for herein are governmental functions and the County and the District shall be engaged in the conduct of a governmental function while providing and or performing any service pursuant to this Agreement.

(b) The relationship of the District and the County shall, with respect to that part of any service or function undertaken as a result of or pursuant to this Agreement, be that of independent contractors.

Section 5.02. District Insurance or Coverage. The County shall have no liability whatsoever for or with respect to the District's use of any District Facility, or the actions of, or failure to act by, any employees, subcontractors, agents or assigns of the Marathon ISD, and the District covenants and agrees that:

(a) The District shall be solely responsible, as between the District and the County and the agents, officers and employees of the County, for and with respect to any claim or cause of action arising out of or with respect to any act, omission or failure to act by the District or its agents, officers, employees and subcontractors, while using any District Facility or performing any function or providing or delivering any service undertaken by the District pursuant to this Agreement;

(b) For and with respect to the District's use of any District Facility or holding any event pursuant to this Agreement, the District hereby contracts, covenants and agrees to obtain and maintain in full force and effect, during the Initial Term, a policy or policies of insurance, or risk pool coverage, in amounts sufficient to save, protect and insure the District and its agents, officers and employees from and against any claim, cause of action or liability arising out of or from the action, omission or failure to act by the District, its agents, officers, employees and subcontractors.

Section 5.03. County Insurance or Coverage. The District shall have no liability whatsoever for the actions of, or failure to act by, any employees, subcontractors, agents or assigns of the County and the County covenants and agrees that:

(a) The County shall be solely responsible, as between the County and the County and the agents, officers and employees of the District, for and with respect to any claim or cause of action arising out of or with respect to any act, omission or

failure to act by the County or its agents, officers, employees and subcontractors, while performing any function or providing or delivering any service undertaken by the County pursuant to this Agreement;

(b) For and with respect to the services to be provided by the County to the Marathon ISD pursuant to this Agreement, the County hereby contracts, covenants and agrees to obtain and maintain in full force and effect, during the initial Term, a policy or policies of insurance, or risk pool coverage, in amounts sufficient to save, protect and insure the County and its agents, officers and employees from and against any claim, cause of action or liability arising out of or from the action, omission or failure to act by the County, its agents, officers, employees and subcontractors.

Section 5.04. No Indemnification. It is specifically agreed that, as between the parties, each party to this Agreement shall be individually and respectively responsible for responding to, dealing with, insuring against, defending and otherwise handling and managing liability and potential liability pursuant to this Agreement; each party hereto reserves and does not waive any defense available at law or in equity to any claim or cause of action whatsoever that may arise or result from the services provided and/or any circumstances arising under this Agreement; this Agreement shall not be interpreted nor construed to give the to any claim or cause of action to any third party; and that neither the County nor the District shall be held legally liable for any claim or cause of action arising pursuant to, or out of the services provided under, this Agreement except as specifically provided by law.

ARTICLE 6.
MISCELLANEOUS

Section 6.01. Policy Making Authority. The District shall have exclusive control, supervision and policy making authority for and with respect to the rules of conduct and regulations governing canine drug detection. The final disciplinary action or other dispensation of any matter or issue involving only a violation of a rule or regulation of the District shall be at the discretion of the District; provided that in the event a sworn officer of the County observes any event, matter or action that appears to constitute a violation of any local, state or federal penal or criminal law, then, in such event, the investigation of and decision to file charge on any such event shall be made by the Officer In Charge or Supervisor.

Section 6.02. Other Services. Nothing in this Agreement shall be deemed to create, by implication or otherwise, any duty, responsibility or right as to either the Marathon ISD or the County except with respect to the use and general provision of the services specifically set forth in this Agreement. This Agreement does not and shall not be interpreted to limit or extend any governmental or proprietary authority for or with respect to the provision of any service or the undertaking of any function or level of service except as specifically set forth herein.

Section 6.03. Jurisdiction. Nothing in this Agreement shall be deemed to extend, increase or limit the jurisdiction or authority of either the County or the Marathon ISD except as necessary to implement, perform and obtain the services and duties provided for in this Agreement. Save and except only as specifically provided in this Agreement, all governmental functions and services traditionally provided by the Marathon ISD, and all governmental and proprietary functions and services traditionally provided by the County, shall be and remain the sole responsibility of each such respective party.

Section 6.04. Governmental Immunity. Nothing in this Agreement shall be deemed to waive, modify or amend any legal defense available at law or in equity to either the County or the Marathon ISD nor to create any legal rights or claim on behalf of any third party. Neither the Marathon ISD nor the County waives, modifies, or alters to any extent whatsoever the availability of the defense of governmental immunity under the laws of the State of Texas.

Section 6.05. Contract Supervision and Controls. The District and the County shall each monitor, review and provide oversight and supervision of the services as they are provided and each agree to notify the other as soon as reasonably possible in the event the level or quality of any scheduling, operating, service or performance issue becomes unsatisfactory. Notices provided by any party to this Agreement to the other party shall be in writing and directed via U.S. Mail or hand delivery, and facsimile, to the other party at the following addresses:

COUNTY:

Name
Address

DISTRICT:

Marathon ISD
Attn: Guadalupe Singh, Superintendent
109 N 5th St.
Marathon, TX 79842

Section 6.06. Amendments and Modifications. This Agreement may not be amended or modified except by written amendment executed by the County and the District and authorized by their respective governing bodies.

Section 6.09. Severability. In the event any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof, but rather this entire Agreement will be construed as if not containing the particular invalid or unenforceable provision or provisions, and the rights and obligations of the parties hereto shall be construed and enforced in accordance therewith. The parties hereto acknowledge that if any provision of this Agreement is determined to be invalid or

unenforceable, it is their desire and intention that such provision be reformed and construed on such a manner that it will, to the maximum extent practicable, be deemed to be validated and enforceable.

Section 6.10. Execution in Counterparts. This Agreement may be simultaneously executed in several counterparts, each of which shall be an original and all of which shall be considered fully executed when all parties have executed an identical counterpart, notwithstanding that all signatures may not appear on the same counterpart.

IN WITNESS WHEREOF, the parties have executed and attested this Agreement by their officers thereunto duly authorized, effective as of the date first written above.

COUNTY OF BREWSTER, TEXAS

Attest:

By:_____
Name/Title:

By:_____
Name/Title:

MARATHON INDEPENDENT SCHOOL DISTRICT

Attest:

By: Guadalupe Singh
Name/Title:
Guadalupe Singh
Superintendent

By: Steve Griffis
Name/Title:
Steve Griffis
Board President

DRAFT



Marathon ISD

Emergency Operations Plan (EOP)

School Year 2021-22

SECURITY STATEMENT

This document is designated FOR OFFICIAL USE ONLY (FOUO). It contains sensitive but unclassified information that may be exempt from public release under the Freedom of Information Act (5 USC 552). This document is to be controlled, handled, transmitted, distributed, and disposed of in accordance with Marathon ISD policy relating to FOUO information, and will not be released to the public or personnel who do not have a valid need without prior approval from the Superintendent or their duly authorized designee. Copying, dissemination, or distribution of these documents, attachments or graphics to unauthorized user is prohibited.

PROMULGATION STATEMENT

The Marathon Independent School District (Marathon ISD) and its stakeholders expect that schools are safe havens for education. However, the district cannot predict exactly when and where an incident is going to happen. This unpredictability means that every campus, each facility and all staff must be prepared to efficiently and effectively respond to an incident. Through its emergency management program, the District endeavors to ensure that Marathon ISD continues to provide a safe, orderly environment for students, staff, visitors, and support the community. The district emergency management program is comprehensive, all-hazard in nature and embraces state and federal standards as well as proven practices.

This plan is known as the Marathon ISD Emergency Operations Plan (EOP). **The plan and its support documents provide a framework that outlines the District's intended approach to managing emergencies and disasters of all types and should be regarded as guidelines rather than performance guarantees.** The district's planning process is supported by collaboration, training and exercise. This plan is designed to allow for integration with local, regional, state and federal emergency management and continuity of operations plans. The District EOP and related documents are reviewed at least annually by the District's School Safety and Security Committee, as set forth in Chapter 37.109 of the Texas Education Code. It shall be updated at least every three years as required by Chapter 37 of the Texas Education Code district audit process or as District policy changes dictate.

The Marathon ISD Superintendent is responsible for approving and ensuring promulgation of this plan, which supersedes and rescinds all previous district emergency plans. In the event that any portion of this Plan or support documents are held invalid by judicial or administrative review, such ruling shall not affect the validity of the rest of the Plan. The Superintendent may designate, in writing, an individual who assumes the role of District emergency management coordinator (EMC) and is authorized to develop and distribute plan changes and updates.

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Preface

The Marathon Independent School District Multi-Hazard Emergency Operations Plan was developed in collaboration with District and Community Stakeholders as part of an ongoing process designed to ensure that the district can manage any incident efficiently and effectively. This plan is designed to align with local, regional, state and federal plans, including guidance from the Texas Division of Emergency Management, Texas Education Agency, Federal Emergency Management Agency, and U.S. Department of Education. It is based on guidance including various Gubernatorial Executive Orders, Homeland Security Presidential Directives, CPG 101 and the National Incident Management System. Additionally, local and regional emergency management plans provided guidance for the deployment of local and regional emergency resources, mutual aid resources and response using incident command, and were adapted to be integrated with school emergency preparedness.

Therefore, the plan summarizes the District's intended response for school incidents and special event planning. It provides resource summaries and guidance for requesting assistance through appropriate channels. It recognizes that Marathon ISD emergency operations may be supported by District or local emergency management resources.

A detailed list of references and acknowledgements is contained in Appendix 1 at the end of this document. Members of the planning team are identified in Appendix 2.

Overview and Purpose

This plan embraces school-centered emergency management strategic and operational processes before, during and after an emergency. It helps outline the responsibilities and duties of Marathon ISD and its employees. Developing, maintaining and exercising the plan empowers employees to act quickly and knowledgeably.

In addition, the plan educates staff, faculty, students and other key stakeholders about their roles and responsibilities before, during and after an incident. It also provides parents and other members of the community with assurances that the district has established guidelines and guidance to respond to incidents or hazards in an effective and efficient way.

Guidelines for dealing with existing and potential student and school incidents are identified in the plan. It addresses the process for developing and maintaining capabilities for a whole-community approach both pre- and post- incident. As a strategic plan, it addresses capabilities needed for prevention, protection, response, recovery and mitigation activities and addresses processes for identifying and meeting training needs based upon expectations created herein. The process and schedule for developing, conducting and evaluating drills and exercises, and for correcting identified deficiencies are addressed. The plan and attachments also address operational considerations and infrastructure activities designed to mitigate the impacts of hazards that the District faces.

Marathon ISD will review and update the plan and support documents in a way that is consistent with the Texas Unified School Safety and Security Standards. Revisions will enhance the District's ability to support all phases of emergency management and homeland security mission areas.

Goal

The goal of this plan is to identify school-centered emergency management practices, relationships, responsibilities and general strategic considerations for the District and guidance for departments and campuses to integrate emergency management into their emergency plans and processes in order to sustain educational and support missions.

Audience

This plan is intended for the "Marathon ISD community", which refers to the students, faculty, staff, emergency responders and community members and other stakeholders who regularly interact with the district.

Scope

At all times, a safe and secure learning environment remains a priority for the District and its stakeholders. The Marathon ISD Emergency Operations Plan outlines the expectations of staff/faculty; roles and responsibilities; direction and control systems; internal and external

communications plans; training and sustainability plans; authority and references as defined the Texas School Safety Center, Texas Education Agency, Governor's Office of Homeland Security, and Commissioners of Education and Higher Education; common and specialized guidelines and procedures; and specific hazard vulnerabilities and responses/recovery.

The Marathon ISD plan operates within the framework of the Marathon ISD Board of Trustees policy. This plan is applicable to all District sites -- campuses, administration and support facilities. It ensures that specific concerns of population segments, including children and individuals with access and functional needs, are addressed.

This plan is based on an all-hazard approach to emergency management. **It addresses general functions that may need to be performed during any emergency situation and is not a collection of plans for specific types of incidents and/or drills. Responses and drills in regard to specific incidences are covered in the Marathon ISD School Emergency Procedures (SEP) plan under a separate cover.** This Plan provides a standardized format consistent with that of local and state standards and with the requirements of Chapters 37 and 38 of the Texas Education Code and Chapter 418 of the Texas Government Code, among others, and may be considered a support or functional annex that complements state and local emergency plans.

Support Documents

The attachments to this plan serve as support documents and may contain private or secure information vital to a safe and secure school environment. They include operational and tactical tools and job aids designed to provide incident specific and action-oriented guidance as well as processes to test, review and sustain operations.

Maintained under separate cover are Tactical Standard Operating Guidelines (TSOGs) and the Threat Assessment Program (TAP) that represent approved methods for accomplishing a task or set of tasks. They are prepared and maintained by the sections and departments that know their operations, requirements and best practices. TSOGs and TAP provide a greater degree of detail than are contained in Emergency Operations Plans and support documents. They also may contain private or secure information and will be used as a part of regular drills, exercises and review.

Situation and Assumptions

Situation

The Marathon ISD Emergency Operations Plan (EOP) is a strategic framework that includes guidance and structures to support the District's educational mission within a safe and secure environment. It is supported by a series of operational and tactical planning tools and documents. The objective of this plan is to minimize or mitigate the effects of natural, accidental or malicious incidents affecting infrastructure, safety, security and health. This plan is applicable to all district sites – including campuses and support facilities.

Marathon ISD is a diverse school district that covers approximately 2030 square miles and is located within Brewster county, Marathon, Texas. The District has two (2) campuses that include: Marathon Elementary and Marathon High School. The District includes individuals with disabilities, others with access and functional needs, or individuals with limited English proficiency. It also is recognized that schools serve as en loco parentis, the legal doctrine under which an individual assumes parental obligations and responsibilities including those related to safeguarding children.

The district will be exposed and subjected to the hazards described in Appendix 3 to this plan as well as other hazards inherent to school settings. With each hazard, the District bears unique responsibilities for student safety accountability, whether or not school is in session. Hazard and risk levels may vary from site to site and differ to some degree from the overall District analysis. This is to be expected because of the variations of geography and demographics from one end of the District to the other. Additionally, the district, like most school systems, is part of the whole community and therefore may be called upon, or need to call upon, partner jurisdictions, entities and organizations in support of emergency or disaster response. As such, the District is prepared to work with local jurisdictions, and volunteer, state and federal organizations, to both access and share resources during an emergency. This may include, but is not limited to, facilities, personnel, vehicles, equipment, food and supplies.

Planning Assumptions

Marathon ISD EOP assumes:

- The strategic-level Emergency Operations Plan (EOP) is a framework that provides guidance and structures to support the District's educational mission within a safe and secure environment. As every incident is different, no single document can outline a specific chronology for response and recovery. Therefore, this plan is intended to reduce the effects of natural, accidental or malicious incidents affecting infrastructure, safety, security and health.

- The District is not an emergency response organization and therefore depends upon local emergency first responders for life safety and protection, including the services of law enforcement, fire, emergency medical and public health.

- An incident could occur at any time, and at any place. In many cases, dissemination of warning and implementation of increased readiness measures may be possible; however, some emergency situations occur with little or no warning.

- Action is required immediately to save lives and protect school property. An incident (e.g., fire, gas main breakage) could occur at any time without warning and the employees of the school affected cannot, and should not, wait for direction from District administration or local response agencies.

- Outside assistance from local fire, law enforcement and emergency managers will be available in most incidents. Because it takes time to request and dispatch external assistance, it is essential for the school to be prepared to carry out the initial incident response until responders arrive at the incident scene.

- In some cases, external resources covered by mutual aid agreement will be provided when requested. On occasion, however, they may not be available. Therefore, following a major or catastrophic incident, the District or any of its campuses or facilities may have to rely on their own resources to be self-sustaining for several hours or even days.

- There may be injuries to faculty, staff and/or students. Rapid and appropriate response will reduce the number and severity of injuries.

- Students, staff and visitors with disabilities and others access and functional needs have the right to be included in all phases of the District emergency management program and supported in the response and recovery operations.

- Proper prevention and mitigation actions, such as creating a positive school environment, maintaining fire and health protocols, and conducting inspections, will prevent or reduce incident- related losses.

- Emergency functions tend to parallel day-to-day functions. Therefore, to the extent possible, the same personnel and resources used daily will be employed during emergencies.

- Personnel and equipment may be limited, so some routine functions and activities that do not contribute to the emergency response may be suspended and/or redirected to accomplish emergency tasks. Personnel with special assignments, training or capabilities may be asked to perform tasks other than their daily duties.

- Whenever possible, the District will provide public information and instructions prior to and during emergencies and will coordinate response and recovery with local emergency managers and first responders.

- Faculty and staff are empowered to assess the seriousness of incidents and respond. The District regularly schedules training for faculty and staff.

- Non-District personnel who support the District, through written agreement or as identified in plans or guidelines are vetted through the District and authorized to work on its behalf. They may include representatives of local community, volunteer or faith-based organizations.

The plan is intended to provide guidance but does not imply performance guarantees. The district may deviate from the plan if certain assumptions prove not to be true during operations.

It is the policy of Marathon ISD that no guarantee is implied by this plan for an exact incident management. As personnel and resources may be overwhelmed, the district will endeavor to make every reasonable effort to manage the situation, with the resources, capabilities and information available at the time.

Concept of Operations

The Marathon ISD multi-hazard Emergency Operations Plan (EOP) neither replaces the responsibility of each campus and department within the District to develop and test emergency processes, nor does it usurp traditional classroom management. Rather, it establishes delegation of authority, division of responsibilities and chains of command; strategic & operational guidance; interface with local and state partners; processes for emergency planning, auditing, training, drilling and exercising; operational sustainability and continuity of operations. The Superintendent is responsible for overall emergency management planning for the District and may designate an individual to serve as Emergency Management Coordinator to support a strong school-centered emergency management program for the district. The Superintendent also may identify individuals whose responsibility it is to support emergency management programs and emergency response.

The District takes a comprehensive, all-hazard approach to emergency management; it will endeavor to review and update its plan and support documents through activities that enhance the District's ability to prepare for, respond to and recover from emergency incidents of all kinds:

Mitigation: Includes activities to reduce the loss of life and property from natural and/or human-caused disasters by avoiding or lessening the impact of a disaster and providing value to the public by creating safer communities. Mitigation seeks to fix the cycle of disaster damage, reconstruction, and repeated damage. These activities will have long-term sustained effect. Examples include: structural changes to buildings, elevating utilities, bracing and locking chemical cabinets, properly mounting lighting fixtures, ceiling systems, etc.

Prevention: includes activities to avoid an incident or to intervene to stop an incident from occurring. Prevention involves activities to protect lives and protect property. Examples include: cyberbullying prevention, pandemic influenza sanitation measures, building access control procedures, security systems and cameras, etc.

Preparedness: A continuous cycle of planning, organizing, training, equipping, exercising, evaluating, and taking corrective action to ensure effective coordination during incident response. Examples include: conducting drills, preparing homework packages to allow continuity of learning if school closures are necessary.

Response: Activities that address the short-term, direct effects of an incident. Response includes immediate actions to save lives, protect property, and meet basic human needs. Response also includes the execution of emergency operations plans and activities designed to limit the loss of life, personal injury, property damage, and other unfavorable outcomes. Response activities include: lockdown, sheltering, evacuation, search and rescue operations, fire suppression, etc.

Recovery: Encompasses both short-term and long-term efforts for rebuilding and revitalization of affected communities. Recovery activities include: crisis counseling, restoration of utilities, rebuilding facilities, etc.

Stakeholders

While there is no reason to believe that any district campus or facility is in imminent danger from natural, accidental or malicious hazards, all stakeholders must be aware of what to do and how to protect themselves and students in an emergency. It is important for parents, caregivers and the community at large to understand the District's expectations of the safety and well-being of students and the community. Managing these expectations is vital to overall community resilience.

It is imperative to involve the whole district and campus community in school planning, and to integrate the resources necessary to allow for people with disabilities and others with access and functional needs or with limited English proficiency to maintain their safety, independence and dignity during an emergency incident. The District's intent is to ensure that people with disabilities and others with access and functional needs are considered in District and campus emergency management processes and guidance. The District recognizes the Americans with Disabilities Act and the Individuals with Disabilities Education Act as cornerstones of integration for people with disabilities.

Interoperability

The district is responsible for organizing, training and equipping its campuses and staff for emergencies. Cities and counties are responsible for emergency management programs in their communities; and it is incumbent upon both local officials and school districts to build a collaborative process to support these missions.

Readiness Levels

Many emergencies follow a recognizable build-up period during which actions can be taken to gradually increase Readiness. Marathon ISD will use a readiness system that mirrors the readiness levels of Brewster County emergency management in order to ensure a consistent and efficient emergency response. General readiness levels are detailed in Appendix 5 of this plan.

Explanation of Terms

The unique relationship between educational systems and emergency management requires an understanding of terminology specific to both and a recognition that certain terms carry significantly different meanings between disciplines. For the purposes of this document:

- The Marathon Independent School District also may be referred to as Marathon ISD or as the District.
- Accountability/Safety Accountability, unless otherwise specified, refers to safety and security such as measures to ensure the well-being of all students and staff.

Emergency Authorities

Both Texas statutes and executive orders of the Governor provide school districts and local government with certain emergency powers. Those authorities include:

Emergency Declaration: In the event of an emergency that overwhelms local and mutual aid resources or should an imminent threat of such an event exist, the chief elected official (mayor /county judge) may ask the Governor to issue an emergency declaration for the entire jurisdiction, including Marathon ISD, and take action to control the situation.

Disaster Declaration: When an emergency has caused severe damage, injury or loss of life or appears likely to do so, the Mayor/County Judge may, by executive order or proclamation, declare a local disaster, which could include all or part of Marathon ISD.

School District Emergency Declaration: When an emergency poses an undue threat or causes severe damage, injury or loss of life, or appears capable of doing so, the superintendent, in collaboration with the school Board of Trustees, may declare a District emergency and implement appropriate emergency procedures, up to and including curtailment or suspension of educational and school-based activities.

Authority for Evacuations: State law, under specific conditions authorizes the Governor or local officials to issue mandatory evacuation orders. district officials have evacuation authority only as it relates to school property and student safety accountability.

Resource Management

Various private and public-sector entities and volunteer organizations respond routinely and/or provide critical services to Marathon ISD. A list of service providers, providers and contract information is maintained by the Emergency Management Coordinator. Additionally, the District relies upon Mutual Aid Agreements, Memorandums of Understanding (MOU) or similar

agreements to supplement emergency management programs and support activities. Agreements and contracts involving the District are authorized by the officially designated administrator of each involved entity or organization and shall identify the District officials authorized to request assistance pursuant to those documents and include appropriate cost accounting details. Agreements involving the District may involve private and public entities, other jurisdictions including other school districts, and non-profit organizations.

Organization and Assignment of Responsibilities

The District recognizes its role in and dependence upon the whole community to ensure that schools are safe, secure learning environments for students and staff and therefore takes a whole community approach in addressing risks that might impact the District. Therefore, the District endeavors to integrate and synchronize within its planning strategies preparedness, response and recovery efforts among stakeholder, inclusive of the multiple jurisdictions, governmental entities and special districts that are part of the District as well as with neighboring school districts.

In all emergency incidents the District retains responsibility for student care and safety. Additional tasking details including Marathon ISD School Emergency Procedures (SEP) plan.

When an incident expands to the extent that other responding agencies and organizations become involved, the District will be part of the resulting Unified Command structure and in the event that large or multiple incidents are occurring where all or part of the District is affected be part of Area Command as well.

Organization

For most emergency functions, successful operations require a coordinated effort among a number of departments, campuses, services, facilities and groups as well as a good working relationship with first responder and local emergency management officials.

Primary responsibility for an emergency function generally is assigned to an individual who has similar functional responsibilities under normal operations and/or possesses the most appropriate knowledge and skills. (When more than one person holds a specific title, assignments are based upon areas of authority and/or expertise). The individual having primary responsibility for an emergency function also is responsible for contributing to the preparation and maintenance of the portions of the plan that address their roles. The principal of each campus has primary responsibility for preparedness, response and recovery functions for their respective locations.

To facilitate a coordinated effort, essential employees within the District are assigned primary responsibility for planning and coordinating specific emergency functions. Many of these individuals also are part of the District Safety and Security Committee.

Assignment of Responsibilities

The District has established primary responsibility for its emergency functions to the individual or department that has similar functional responsibilities under normal operations and/or possesses the most appropriate knowledge and skills.

Executive Group

- Provide strategic guidance for emergency response, recovery and continuity of operations. Serve as the primary source of information to the general public and the news media.
- Serve as the conduit through which additional resources are requested or provided, including implementation of mutual aid agreements and similar cooperative working agreements.
- The Executive Group includes the Superintendent, key members of the executive or leadership staff and other individuals designated by the Superintendent.

Support Group

- Assume roles within the incident command structure and assign personnel to both the incident scene and/or to the District EOC, staging and/or coordination areas.
- Help sustain emergency response and recovery at the scene or as part of staging and logistical support
- Support accountability and reunification efforts for campuses and other District facilities.

District Staff

Superintendent:

- Develop, implement and promote a multi-hazard school-centered emergency management program where the planning process embraces each emergency management phase.
- Communicate to the District's School Safety and Security Committee the objectives and priorities for a District emergency management program.

- Advise school board members of emergency situations and provide periodic reports as needed.
- Monitor situations; provide direction related to closing the District or a campus; seek mutual aid or other outside assistance; initiate requests for assistance from other jurisdictions at all levels of government; and authorize extraneous expenditures and use of resources using ICS.
- Upon activation of District EOC, serve as the EOC lead or assign a representative to do so.
- Ensure, without compromising the confidentiality of the plan, that the public is informed about District efforts related to all phases of emergency management.
- Authorize actions designed to effectively and efficiently manage an emergency and mitigate potential liabilities, losses and execute appropriate mutual aid agreements and similar documents.
- Maintain documentation of administrative and legal activities. Assist in the gathering of information for situation or status reports and other recovery documentation.

Emergency Management Coordinator:

- Serve as the emergency management lead for the District.
- Ensure that departments and agencies participate in emergency planning, training and drills/exercises.
- Ensures the District and campus emergency management programs include strategic, operational and tactical components.
- Oversee a viable emergency management program including audit reporting, plan maintenance, personnel, equipment, facility and resource needs; assigning program tasks to departments and agencies, as appropriate.

Principal/Dean of Students:

- Bear the responsibility for the emergency management program on their respective campus or facility.
- Ensure development of campus emergency plans that contain operational and tactical guidance consistent with the District multi-hazard EOP.
- Ensure completion of drills and exercises needed to ensure plan maintenance and as identified by best practices and incident or event after-action reviews.

- Ensure that campuses where summer school, extracurricular and contract activities are conducted have emergency guidelines in place that have been reviewed and tested through training, drills, and exercises.

Law Enforcement:

- Support for District strategic, operational and tactical planning before, during and after incidents.

Transportation:

- Support for District strategic, operational and tactical planning before, during and after incidents.

Student Health:

- Support for District strategic, operational and tactical planning before, during and after incidents.

School Counselor

- Support for District strategic, operational and tactical planning before, during and after incidents.

Other Faculty/Staff Assigned:

- Support for District strategic, operational and tactical planning before, during and after incidents.

All District/Campus Administrators will:

- Identify a chain of command for emergency incidents and order of succession to ensure operational redundancy for an effective response and to maintain primary functions.
- Establish a redundant notification system to alert employees regarding emergency situations and expectations that includes emergency tasking and details of operational closings or delays.
- Remain current on planning, training and exercise requirements.
- Develop training and conduct drills designed to strengthen the emergency management plan.

Campus/Facility Staff will:

- Be empowered to take protective action for the safety of students and staff.

- Take on appropriate support roles as qualified and authorized.
- Help ensure student, faculty and staff accountability and safety.
- Relay emergency information and report concerns.
- Support emergency shelter and mass care operations.
- Support District outreach efforts to educate themselves, students and the community about ongoing District preparedness efforts.
- Participate in planning, training and exercising to become familiar with District emergency operations plans.
- Help ensure that facilities are maintained, clean, safe and orderly.
- Support damage assessment and emergency protective measures.
- Additional Support

District personnel that are not assigned a specific function in this plan may be called upon to support emergency operations at either the campus or District levels. Volunteer agencies that traditionally coordinate efforts with Marathon ISD and/or local government may be called upon to assist.

Common Responsibilities:

- Be empowered to take protective action for the safety of students and staff.
- Maintain internal emergency plans and SOGs including ongoing review, training and practice.
- Maintain situational awareness to maintain a safe and secure District.
- Support people with disabilities and others with access and functional needs in preparedness activities and during response.
- Notify the Superintendent when a department, facility or campus cannot carry out roles as described in the planning documents, or when changing circumstances or drill results necessitate plan re-evaluation.
- Provide regular status reports on department, facility or campus resources, activities and emergency conditions about which District administration and/or law enforcement should be aware.

- Maintain accurate records of the costs associated with responding to emergency situations, including but not limited to personnel (regular and overtime), equipment, supplies, and services, in order to support disaster recovery reimbursement.

Direction and Control

During emergency operations, the District administration retains administrative and policy control over their students, employees and resources. The Superintendent is responsible for establishing objectives and policies for emergency operations and providing general guidance for emergency response, recovery and continuity operations including inter-departmental processes, such as a common communications protocol, that are designed to facilitate a coordinated effort with both internal and external stakeholders. Each campus and department in the District is responsible for having operational plans to support emergency incidents. Direction, Control, and Coordination is specifically addressed in Marathon ISD Standard Response Protocol**.**

Emergency Operations

Most Marathon ISD departments, campuses and staff have emergency functions in addition to normal day-to-day duties. The District uses the Incident Command System (ICS) in managing emergencies. Many responsibilities are inherent to an individual's primary job. During emergency situations, normal organizational arrangements may be modified to facilitate emergency operations.

Expectations

District:

- Command and control of District Operations
- Student and staff accountability and reunification
- Parent notification and emergency public information
- Resource management

City/County in support of the District:

- Conduit to support District requests for assistance as well as requests from other entities for District resources
- Support emergency warning and notification, including public information
- Provide emergency response for life safety and protection

- Support resource and information sharing
- Support shelter and other emergency protective measures
- Provide disaster recovery coordination

Volunteer Organizations and Other District Partners:

- If additional or unique resources are needed and available through existing local agreements and partnerships, the District will seek the additional support as outlined through the respective agreement.

State, Federal, & Other Support:

- If additional or special resources are needed, the District will work through the appropriate city/county EOC to request or provide assistance.

Emergency Communications

The District uses via the District's primary telephone system, two-way radios, computers, and cellular phones (District and personal) to ensure emergency communications. During emergency incidents, all non-emergency communication will be restricted on these devices. In addition, the District may use email, text messages, Google Hangouts messages, and/ or runners carrying hard-copy messages to ensure emergency communications. All emergency communication using such mediums will be predicated with an "Emergency Communications" tag. Non-emergency communication will be given lesser priority and misuse of the Emergency Communications message tag may be subject to disciplinary actions if necessary. The District will coordinate emergency communication with local police, fire and emergency medical services via the District's primary telephone system.

Emergency Alert and Warning

- The District uses Internet Web Sites www.marathonisd.net and Remind notification service to inform the public.
- During emergencies, the District will work closely with local news media and use social and electronic media (such as Facebook, Twitter, websites, etc.) to provide clear and direct emergency information and updates.
- Emergency information will come from the Superintendent's office, or their designee, which include updates about the incident, areas affected, impact/potential impact upon the District, measures the District takes to ensure the safety and well-being of students and where/when to find more information.

- Television, District and local websites and radio will support warning and emergency information and the District coordinates response with local emergency management offices.

- The District will work with its local jurisdictional and governmental entity partners to incorporate other public warning and alert systems, including emergency notifications systems, to provide additional emergency information to its constituents.

District Emergency Operations Center (District EOC)

- The District Emergency Operations Center (District EOC) is a pre-designated location where key decision makers gather to support incident management. This includes support of campus operations and the management of state and local resource requests.

- The purpose of the District EOC is to coordinate command decisions, resources and public information on a strategic level and to serve as an area command post when the District is faced with multiple incidents.

- The District EOC may be activated for any incident or event that occurs in or where the imminent threat exists that an incident will occur. This includes incidents where different emergency objectives are conducted at geographically separate locations within the District or where there is no single hazard impact site (such as a severe winter storm or area-wide utility outage).

Activation Considerations include, but are not limited to:

- Resources are required beyond District capabilities and those of the immediate first responder network.

- The emergency is of extended duration.

- Major policy decisions and/or other executive group support are anticipated.

- The incident has indications of expanding or intensifying.

- The Superintendent or their designee anticipates a request from local, regional, state or federal officials for District resources to support an incident or event.

- A threat becomes more likely and all or part of the District is or could be affected and additional readiness is required.

- The hazard becomes more localized so that specific impact site(s) are identified that directly or indirectly affect District properties, resources or operational integrity, including bus routes and the conduct of classes.

Activation of the District's EOC is discussed in detail in Marathon ISD School Emergency Procedures (SEP) plan.

Command Post(s)

The Incident Command Post usually is established at or near an incident or emergency scene and the Incident Commander is responsible for directing the emergency response and managing the resources at the incident scene. Incident Command is discussed in detail in Marathon ISD School Emergency Procedures (SEP) plan.

Unified Command

The District recognizes that some incidents may reach a level where command and control rests with other responding organizations. When this happens, the District will continue its support of the incident and retain its operational responsibilities toward students, staff and District resources. The District recognizes that when criminal activity is involved, law enforcement likely will assume the command function and when fire or hazardous materials incidents are involved, that function likely will rest with the fire department.

In incidents where someone other than a District employee assumes command, the District will ensure that it provides ongoing operational and tactical support through Unified Command and/or Area Command, depending upon the incident scope and duration.

Joint Operations and Area Command

The District also may elect to support the local EOC to ensure unity of effort and when district resources are requested for emergency support outside of the District. When this occurs, the District EOC usually will remain operational as well.

Requesting Assistance

If District resources are insufficient to deal with an emergency, the District may request, through appropriate channels, assistance from first responders, other Districts or jurisdictions, organized volunteer groups and/or State and Federal resources. The request process is set forth in Appendix 6 of this plan.

All resource requests must be coordinated through the Superintendent or their designee. External agencies and organizations providing assistance are expected to coordinate with school leadership.

Administration and Support

An incident of any kind requires documentation such as reports, logs, safety accountability, damage assessment, assistance requests, resource use, expenditures, timekeeping and related notes, paperwork and forms generated as part of the incident. The extent of documentation is contingent upon the size and scope of the incident.

Documentation

It is the responsibility of each campus, facility or District department to compile, maintain and submit documentation and reports in a timely fashion and to assist with preparation of documentation needed to ensure compliance with records management and open records. All original notes and records are legal documents that should be preserved.

The District will maintain an incident log and collect documentation for any incident. Individual departments, facilities and campuses will maintain logs of decisions, timelines, logistical deployment and other actions related to their areas of responsibility and accountability.

In addition, after each emergency incident, disaster response, drill or exercise, the District will ensure that After Action Reviews (AAR) are conducted and the results captured in a written format that may include a Corrective Action Plan (CAP) designed to ensure that plans, guidance and policies are up to date and reflective of the requirements of the District to ensure a safe and secure learning environment. Documents to support this process are discussed in Appendix 7 of this plan.

Vital Record Preservation

To continue normal District operations following an emergency or disaster, vital records must be protected. These include:

- Legal documents including plans and contracts
- Financial accountability
- Student accountability
- Other documents deemed vital to District operations
- If records are damaged during an emergency, the District may seek professional assistance to preserve and restore them.

Policies

Formal policies that support the District multi-hazard Emergency Operations Plan and the planning process are maintained under separate cover and available from Emergency Management Coordinator.

Agreements

The District recognizes that during an emergency additional resources not reflected within existing agreements may be needed by the District and/or requested of the District. In these cases, the District may enter into agreements that initially may be verbal. Execution of agreements will be managed by individuals identified within the Executive Group, and as described in the Organization and Assignment of Responsibilities section of this plan. It is understood that verbal emergency agreements enabled by this plan will be reduced to writing by the District as soon as possible and always within 30-days of the request. Implementation of agreements, either to access school resources or to supplement the District's emergency response, shall be coordinated through the Executive Group.

External agencies and organizations working with the District in the management of resources and support are expected to work through the District Executive Group and appropriate state channels for requesting assistance as well.

A list of existing agreements (MOU's), including their authorization and expiration or review dates, is contained in Appendix 4 to this plan along with guidance regarding the channels for requesting assistance. Each agreement is executed by individuals empowered to do so on behalf of their organization and reviewed annually, with renewals executed as applicable and approved by the Superintendent or their designee and in accordance with school board policy.

Maintenance and Changes

The Superintendent is responsible for approving and ensuring promulgation of this plan.

Distribution

The Superintendent shall determine the distribution of the plan and its support documents.

Plan copies, in both electronic and hard copy, shall be distributed to individuals, departments, campuses, facilities and organizations tasked in this document.

Copies also are made available to the District EOC and other key partners, as appropriate.

Some individuals may receive only portions of this plan or its job aids.

Appendix 8 identifies the distribution of the EOP and its components.

Review

The Superintendent or designee is responsible for ensuring the development, implementation and revision of this plan in conjunction with internal stakeholders as well as with local, state, regional and federal emergency management and Homeland Security partners and partner guidance.

Prior to the start of each school year, the District will complete a review of the Marathon ISD Multi-Hazard Emergency Operations Plan (EOP) and Campus Plans as well as support documentation. This includes updates to organizational and contact information, ongoing self-assessment results, drills and exercise expectations, and revisions identified as a result of the corrective action plan tasks, as well as policy and procedure reviews and applicable updates. In addition, the entire District emergency management program undergoes an audit once every three years as prescribed by Chapter 37 of the Texas Education Code and reported to the Texas School Safety Center. The results of this audit must be reported to the Texas School Safety Center and the report signed by the Superintendent or the Marathon ISD Board of Trustees.

Drills and Exercises

As identified in state law (TEC §37.1081), as well as in state and national best practices, every campus and key facility within the District shall schedule appropriate drills and exercises each school year and evaluate the effectiveness of each, including reports and after-action reports supported by Corrective Action Plans as needed. Drill and exercise guidance is contained in Appendix 9 of this plan. Additionally, training, exercise, and drill guidance is included in the functional and hazard-specific annexes associated with this plan.

APPENDICES

Marathon Independent School District: Multi-Hazard Emergency Operations Plan appendices, attachments, job aids, guidance and other support documents and tools. Campus EOP, hazard-specific, and functional annexes are addressed under separate cover.

For Official Use Only

In accordance with School District, State of Texas and/or Department of Homeland Security policy relating to FOUO information, these materials are not to be distributed or shared without written permission of the Superintendent of Schools or their authorized designee.

Appendix 1: References and Acknowledgements
Appendix 2: Planning Team Roster
Appendix 3: Identified Threats & Hazards
Appendix 4: Existing Agreements
Appendix 5: Readiness Levels
Appendix 6: Resource Request Process
Appendix 7: Record Keeping & Reports
Appendix 8: Distribution of EOP & Supporting Documentation
Appendix 9: Drill & Exercise Guidance
Appendix 10: Glossary
Appendix 11: Unified School Safety & Security Standards
Appendix 12: Organizational Chart / Chain of Command

APPENDIX 1: REFERENCES AND ACKNOWLEDGEMENTS

Acknowledgements

Dr. Peter Price, Marathon ISD Superintendent

Mary Grisham, Marathon ISD Dean of Students

Federal

- Americans with Disabilities Act
- Education for Homeless Children and Youth Program Title VII-B of the McKinney-Vento Homeless Assistance Act (as amended by the No Child Left Behind Act of 2001 Non-Regulatory Guidance)
- Emergency Management and Assistance, 44 CFR
- Emergency Management Institute (EMI), Federal Emergency Management Agency (FEMA), U.S. Department of Homeland Security (DHS) E-361, Multi-Hazard Emergency Planning for Schools, E-362, Multi-Hazard Emergency Planning for Schools, Train-the-Trainer, G-364, Multi-Hazard Emergency Planning for Schools
- Emergency Management Institute (EMI), Federal Emergency Management Agency (FEMA), U.S. Department of Homeland Security (DHS) IS-100.SCa, Introduction to the Incident Command System for Schools
- Emergency Management Institute (EMI), Federal Emergency Management Agency (FEMA), U.S. Department of Homeland Security (DHS) IS-362A, Multi-Hazard Emergency Planning for Schools
- Emergency Planning and Community Right-to-Know Act, 42 USC Chapter 116
- Family Educational Rights and Privacy Act (FERPA), Title 34, Part 99 CFR
- Federal Emergency Management Agency (FEMA), Continuity Guidance Circular (CGC) 1, July 2013
- Federal Emergency Management Agency (FEMA), Continuity Guidance Circular (CGC) 2, October 2013
- Federal Emergency Management Agency (FEMA), Guide for Developing High-Quality Emergency Operations Plans for Institutions of Higher Education and
- Federal Emergency Management Agency (FEMA), Guide for Developing High-Quality School Emergency Operations Plans
- Federal Emergency Management Agency (FEMA), Local Mitigation Planning Handbook, March 2013
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- Health Insurance Portability and Accountability Act (HIPAA) of 1996, as amended. (42 U.S.C.)
- Homeland Security Act of 2002
- Homeland Security Exercise and Evaluation Program (HSEEP), Department of Homeland Security, April 2013
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- Homeland Security Presidential Directive, HSPD-7, Critical Infrastructure Identification, Prioritization, and Protection
- Homeland Security Presidential Directive. HSPD-5, Management of Domestic Incidents
- Jeanne Clery Disclosure of Campus Security Policy and Campus Crime of 1990
- Statistics Ac Robert T. Stafford Disaster Relief and Emergency Assistance Act, (as amended), 42 U.S.C. 5121
- The Disaster Mitigation Act of 2000, PUBLIC LAW 106–390
- The National Disaster Recovery Framework, September 2011
- The National Incident Management System, December 2008
- The National Mitigation Framework, May 2013
- The National Preparedness Goal, September 2011
- The National Preparedness System, November 2011
- The National Prevention Framework, May 2013
- The National Response Framework (2nd Ed.), May 2013
- NFPA 1600: Standard on Disaster/Emergency Management and Business Continuity Programs
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- U.S. Department of Education Guide to School Vulnerability Assessment: Key Principles for Safe Schools, 2008
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- U.S. Department of Homeland Security (DHS), Comprehensive Preparedness Guide 201 (CPG 201): Threat and Hazard Identification, and Risk Assessment Guide National Infrastructure Protection Plan, Education Facilities Subsector, April 2012
- White House, Empowering Local Partners to Prevent Violent Extremism in The United States, 2012

State

- Administrative Code, Title 37, Part 1, Chapter 7 (Division of Emergency Management)
- Chapter 81 - Disease Control Act
- Executive Order of the Governor Relating to Emergency Management
- Executive Order of the Governor Relating to the National Incident Management System
- Executive Order of the Governor Relating to the Regional Unified Command Structure
- Government Code, Chapter 418 (Emergency Management)
- Government Code, Chapter 421 (Homeland Security)
- Government Code, Chapter 433 (State of Emergency)
- Government Code, Chapter 552 (Public Information)
- Government Code, Chapter 791 (Inter-Local Cooperation Contracts)
- HSC Chapter 121, Subchapter B, Section(s) 121.021-121.025 - Health Authorities
- Local Emergency Management Planning Guide (TDEM-10) Revision 4/ Emergency Management Planner's Guide The Planner's Toolkit 2014
- State of Texas Emergency Management Plan, May 2012
- Texas Community Right-to-Know Acts, Health and Safety Code, Chapters 505-507
- Texas Education Agency Government Code 61.1036 Section 3, F (F)
- Texas Education Code Chapter 26
- Texas Education Code Chapters 37
- Texas Education Code Chapters 38
- Texas Education Code Chapters 42
- Texas State Agency Continuity Planning Policy Guidance Letter (PDF)
- Texas Unified School Safety and Security Standards, Revised May 2014
- The Texas Homeland Security Strategic Plan, 2010-2015, Section 3.2.4 Objective 2.4: Enhance the Safety of Schools in Texas

Local

- Texas Department of Public Safety
- Brewster County Sheriff's Department
- Marathon Volunteer Fire Department

Relevant Texas School Organizations

Association of Texas Professional Educators (ATPE): ATPE exists to serve the needs of Texas public education and fights for our schools on the local, state and national levels.

Texas Association of Private and Parochial Schools (TAPPS): TAPPS exists to provide for private and parochial schools educational extracurricular academic, athletic, and fine arts contests, including health and safety guidance and training.

Texas Association of School Administrators (TASA): The mission of the Texas Association of School Administrators is to promote, provide, and develop leadership that champions educational excellence.

Texas Association of School Boards (TASB): The Texas Association of School Boards promotes educational excellence for Texas schoolchildren through advocacy, visionary leadership, and high-quality services to school districts. TASB represents the largest group of publicly elected officials in the state.

Texas Association of School Business Officials (TASBO): Texas Association of School Business Officials (TASBO) is dedicated to being the trusted resource for school finance and operations in Texas.

Texas Association of School Personnel Administrators (TASPA): The mission of TASPA is to engage and develop human resource professionals thereby enhancing HR services to school districts.

Texas Association of School Resource Officers (TASRO): An association for school based law enforcement officers, school administrators, and school safety personnel.

Texas Association of Secondary School Principals (TASSP): To offer Texas principals and assistant principals a forum to explore the best practices in school administration with the ultimate goal of helping facilitate student learning.

Texas Classroom Teachers Association (TCTA): TCTA passionately represents Texas teacher issues at the federal and state levels and is recognized as a key partner in legislation development and advocacy.

Texas Education Agency (TEA): The mission of the Texas Education Agency is to provide leadership, guidance and resources to help schools meet the educational needs of all students. This includes: enhancing school safety and supporting schools in maintaining a disciplined environment that promotes student learning. Reduce the number of criminal incidents on school campuses, and enhance school safety.

Texas Elementary Principals/Supervisors Association (TEPSA): Provides leadership training, networking opportunities, information and support for school leaders as we strive to improve the education of Texas school children and the working conditions of our members.

Texas Middle School Association (TMSA): We are a voluntary, nonprofit, statewide educational association that serves and represents Texas educators, administrators, children and parents... anyone who works with children ages 11-15.

Texas School District Police Chiefs Association (TSDPCA): The Texas School District Police Chiefs Association promotes the standardization of school district policing on a statewide basis.

Texas State Teachers Association (TSTA): The Texas State Teachers Association will unite, organize and empower public education advocates to shape public education in Texas thus providing a quality public school for every child.

Texas School Safety Center at Texas State University (TxSSC): The Texas School Safety Center (TxSSC), in accordance with Texas Education Code Chapter 37 supports school safety initiatives and mandates including, but not limited to, emergency management planning, training and drill and exercise support. The TxSSC serves as the central location for the dissemination of safety and security information -- including research, training and technical assistance for all K-12 public schools and junior colleges in Texas.

University Interscholastic League (UIL): The University Interscholastic League exists to provide educational extracurricular academic, athletic, and fine arts contests, including programs to safeguard the health and welfare of students.

APPENDIX 2: SAFETY TEAM ROSTER

Dr. Peter Price MISD Superintendent	512-657-6934
Mary Grisham MISD Principal	432-294-0678
Victoria Sanchez Business Manager	432-295-0954
Coy Gonzalez MISD School Secretary	432-386-7522
Brad Wilson Marathon Volunteer Fire Chief	432-386-5414
Ronnie Dodson Brewster County Sheriff's Department	432-837-3488

APPENDIX 2 ATTACHMENT A: SAFETY AND SECURITY COMMITTEE

As identified in this plan, Marathon ISD has a Safety and Security Committee to prepare for, respond to, recover from emergencies and that identifies mitigation and prevention measures that keep school campuses and District facilities safe and secure.

To facilitate a coordinated emergency management program, Committee members are assigned primary responsibility for planning and coordinating emergency functions in a manner that is consistent throughout the District. For some scenarios (i.e. Continuity of Operations, Health Emergencies, Mental Health Functions, Security Planning), safety subcommittees may be designated to include both District Safety Team members and select other staff.

Campus level safety and security teams will be established at each campus to carry out responsibilities specific to their campus. It is the responsibility of the team to develop, maintain and test campus emergency plans.

Safety and Security Team

The superintendent or their designee identifies District Safety and Security Committee members, convenes meetings and supports the school safety audit process. The District Committee meets at least twice a year and may be called upon to support emergency operations, facilitate special events and support after action reviews. The Committee will provide input into the campus planning and audit processes.

Team Membership

The following individuals are designated as Safety and Security Team members for Marathon ISD and agree to support District safety, security and emergency management functions.

Table 2-1: Safety and Security Committee Roster

Name and Title	Work Phone	Cell Phone	Email	Text Messages?
Pete Price, Superintendent	432.386.4431	512.657.6934	pprice@marathonisd.net	x Yes ☐ No
Travis Jarrell, Teacher	432.386.4431	N/A	tjarrell@marathonisd.net	x Yes ☐ No
Monica Pinedo	432.386.4431	N/A	mpinedo@marathonisd.net	x Yes ☐ No
April Dabbs, Parent	N/A	N/A	adabbs@alpineisd.net	x Yes ☐ No
Mandi Hernandez, Parent	N/A	N/A	hernandezamanda35@yahoo.com	x Yes ☐ No
Rosie Haught, Parent	N/A	N/A	rosie.haught@yahoo.com	x Yes ☐ No
Lupe Garcia, Parent	N/A	N/A	ggarcia@knoxsupply.net	x Yes ☐ No
Marci Roberts, Community	N/A	N/A	marciroberts@meodesign.com	x Yes ☐ No
Erin Albright, Parent	N/A	N/A	erin@bigbend.net	x Yes ☐ No

Campus Safety Teams

Campus safety teams will be developed by the Principal of each campus to meet the unique needs of their schools and like the District committee meet at least twice annually, support the school safety audit process, evaluate drills and exercises and support the overall planning, training, drill and exercise process. Details of the Campus Safety Team expectations are included in each campus plan.

Emergency Management Coordinator and Campus Coordinators

The superintendent of schools may designate an individual whose responsibility it is to oversee the District's emergency management program. If the superintendent does not so designate, the emergency management responsibilities remain with them. Likewise, each campus may designate an emergency management point of contact, whose responsibility it is to oversee the campus' emergency management and safety program and to ensure campus plan alignment with

the District EOP. If the principal of a campus does not make such a designation, then the emergency management responsibilities for the campus remain with them. The following forms are used to indicate the emergency management designation for the District and for each campus, respectively.

MARATHON DISTRICT EMERGENCY MANAGEMENT COORDINATOR DESIGNATION

The following emergency management designation information will be used for emergency and safety related coordination, collaboration and correspondence from the district and local partner emergency response agencies.

To be completed by the Superintendent of Schools

x	I HAVE NOT appointed a District Emergency Management Coordinator (EMC) and will personally direct the Marathon ISD emergency management program.
☐	I HAVE appointed/re-appointed a District Emergency Management Coordinator (EMC) identified below to conduct the District's emergency management program.

Effective Date:	
EMC Name:	Peter Price
Mailing Address:	PO Box 416
	109 N. 5th St., Marathon, TX 79842
Office Phone Number:	432-386-4431 ext. 102
Home Phone Number:	
Cell Phone Number:	512-657-6934
E-mail:	pprice@marathonisd.net

☒	I HAVE appointed an Assistant EM Coordinator identified below.
	I HAVE NOT appointed an Assistant EM Coordinator and will personally serve the Marathon ISD in that role.

Effective Date:	This appointment is effective 8/25/21 and continues until 8/24/22.
Assistant EMC:	Mary Grisham
Mailing Address:	PO Box 416
	109 N. 5th St., Marathon, TX 79842
Office Phone Number:	432-386-4431 ext. 100
Home Phone Number:	
Cell Phone Number:	432-294-0678
E-mail:	mgrisham@marathonisd.net

Superintendent Signature **Date**

CAMPUS EMERGENCY MANAGEMENT DESIGNATION

The following emergency management designation information will be used for emergency and safety related coordination, collaboration and correspondence from the district and local partner emergency response agencies.

To be completed by the Campus Principal--N/A--Marathon ISD is a single-school district

Campus:	
Campus Main Phone Number:	
Campus Fax Number:	
☐ I HAVE NOT appointed an Emergency Management point of contact and will personally direct the emergency management program for this campus.	
☐ I HAVE appointed/re-appointed the Emergency Management Coordinator identified below to support the emergency management program for this campus.	
Effective:	This appointment is effective [DATE] and continues until [DATE].
EM Point of Contact Name:	
Mailing Address:	
Home Phone Number:	
Cell Phone Number:	
E-mail:	
☐ I HAVE appointed an Assistant Emergency Management Point of Contact.	
☐ I HAVE NOT appointed an Assistant Emergency Management Point of Contact and will personally serve the campus in that role.	
Effective:	This appointment is effective [DATE] and continues until [DATE].
EM Point of Contact Name:	
Mailing Address:	
Home Phone Number:	
Cell Phone Number:	
E-mail:	

Principal Signature **Date**

APPENDIX 3: HAZARD ANALYSIS

Overview

Marathon ISD is an important part of the whole community and plays a unique role in ensuring a safe, secure and healthy environment for students, faculty and staff as well as for the community. The District maintains resources that not only support its daily educational mission, but also may be viewed as an important resource when disaster strikes. The District, as the community in which it is located, is exposed many hazards that have the potential for disrupting the District and any or all of its operations.

A summary of potential hazards is outlined in Figure 1. Hazards are divided into three categories – natural, technological and security. The District has researched historical records and utilized subjective estimates to determine criticality, which is a measure of event probability and the District's ability to mitigate the harmful effects of an incident upon health, safety and property. In addition, the District conducts ongoing self-assessments to ensure that planning assumptions are relevant to the whole community.

Figure 1: Hazards Summary

	Likelihood of Occurrence	**Estimated Impact on Public Health & Safety**	**Estimated Impact on Property**
Hazard	*Unlikely/ Occasional/ Likely/Highly Likely*	*Limited/Moderate/ Major*	*Limited/Moderate/ Major*
Natural			
Drought	Highly Likely	Limited	Limited
Earthquake	Unlikely	Limited	Limited
Flooding	Occasional	Limited	Limited
Hurricane	Unlikely	Limited	Limited
Tornado/High Winds	Likely	Limited	Limited
Wildfire	Occasional	Limited	Limited
Winter Storm	Occasional	Limited	Limited
Severe Heat	Highly Likely	Limited	Limited
Technological			
Dam Failure	Unlikely	Limited	Limited
Chemical	Occasional	Limited	Limited
Hazmat/Lab Spill (fixed site)	Occasional	Limited	Limited
Hazmat/Oil Spill (transport)	Occasional	Limited	Limited
Major Structural Fire	Unlikely	Limited	Limited
Nuclear Facility Incident	Unlikely	Limited	Limited
Water System Failure	Occasional	Limited	Limited
Pipeline Leak/Explosion	Unlikely	Limited	Limited
Train Derailment	Occasional	Limited	Limited
Power Outage	Likely	Limited	Limited
Transportation Accident	Likely	Limited	Limited
Human Caused			
Civil Disorder	Unlikely	Limited	Limited
Kidnapping/Abduction	Unlikely	Limited	Limited
Intruder in Building	Unlikely	Limited	Limited
Suicide	Unlikely	Limited	Limited
Weapon On Campus	Unlikely	Limited	Limited
Sexual Assault	Unlikely	Limited	Limited

APPENDIX 4: DISTRICT AGREEMENTS & CONTRACTS

MARATHON ISD LIST OF MUTUAL AID AGREEMENTS, MEMORANDA OF UNDERSTANDING, AND CONTRACTS WITH VENDORS THAT ARE CURRENTLY IN PLACE.

Agreement Name:	Brewster County Sheriff's Department
Parties Addressed in Agreement:	Marathon ISD and Sheriff's Department
Effective Date of Agreement:	TBA
General Details of Agreement:	TBA

APPENDIX 5: READINESS LEVELS

Marathon ISD will endeavor to ensure that resources are in place to ensure safety and well-being of students, faculty and staff. When an incident occurs, or severity escalates quickly, readiness actions will occur in rapid succession and some activities may be merged. The Readiness Levels reflect District efforts to increase alert posture.

Level 4: Normal Conditions – Regular campus operations are unaffected.

- Emergency incidents occur and local officials are notified. One or more external and/or internal departments or agencies respond to handle the incident. Limited assistance may be requested from them.
- An incident command post may be established. Reverse Evacuation may be implemented but is not required.
- District personnel remain alert to hazards and vulnerabilities and share concerns with Administrators and/or first responders.

Level 3: Increased Readiness -- Regular campus operations are affected slightly, if at all. Incident Command and safety team are alerted.

A situation presents a greater potential threat than Level 4, but poses no immediate threat to District operations, life and/or property. Evolving situations are monitored when protective measures are needed. Reverse Evacuation may be implemented, if conditions warrant or to enhance accountability in advance of other protective measures. Increased readiness actions may be appropriate when situations similar to the following occur:

Tropical Weather Threat: A tropical weather system has developed that has the potential to impact the local area or to trigger inland shelter and emergency support operations. Readiness actions may include regular situation monitoring, a review of plans and resource status, determining staff availability, placing personnel on-call, ensuring that parent notification procedures are in place and assessing resource availability. The Executive Team should consider potential impact upon normal school operations.

Tornado or Severe Weather Watch: The possibility for severe weather or tornado development exists. Readiness actions may include increased situation monitoring, ensuring that weather radios are activated and monitored at each campus, ensuring that parent notification procedures are in place, reminding staff about tornado safety measures, placing selected staff on alert and reminding transportation staff to curtail operations immediately if conditions worsen.

Flash Flood Watch: The possibility of severe or flash flooding is possible due to heavy rains occurring or expected to occur. Readiness actions may include increased situational monitoring, transportation staff reconnaissance of known trouble spots, review of alternate bus routes, adjustment of school schedules to facilitate the safe release of students and preparedness of parent notification messages related to protective measures, school schedules, student release or bus routes change.

Wildfire Threat: Extreme wildfire threats can exist during dry or drought periods and when windy conditions exist. Readiness actions may include regular situation monitoring, a review of plans and resource status, determining staff availability, placing personnel on-call, notifying transportation about potential route impact, ensuring that parent notification procedures are in place and the Executive Team should consider potential impact upon normal school operations.

Violence Threat: Threats can be directed at the school or personnel therein or involve vicinity events such as a bank robbery or SWAT stand-off. Readiness actions should include close coordination with law enforcement, implementation of Reverse Evacuation or Lockdown (as appropriate), ongoing coordination with Executive and Response Teams, preparation of appropriate and timely messages for parents and the community.

Mass Gathering: Mass gatherings events can occur either on or off school property (both planned and unplanned). Readiness actions include review of potential security, traffic, parking and health/safety impact upon school schedules and District facilities. In addition, District staff must work with local and regional partners to ensure that schools are part of the preparedness process. When the event is District sponsored, local and regional partners and first responders should be included in planning meetings.

Declaration of Level 3 may require the initiation of increased readiness activities within Department and Campus SOGs.

Staff will monitor weather radio, local news media, Internet and other sources through which emergency notification may be relayed and ensure that contingency plans and resources are in place.

Personnel with emergency responsibilities ensure individual and staff readiness. All personnel remain alert to hazards and report unusual activities and safety or security concerns.

Level 2: High Readiness -- Incident impact is limited to a specific area or is an off-campus or vicinity event with either a direct or indirect impact upon the campus and/or District. Regular campus operations experience some level of disruption. Incident Command and safety team are activated.

A situation presents a significant potential and probability of disrupting the educational process, threatening school safety and security and/or causing loss of life and/or property. This

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condition will require some degree of warning to students, staff and parents. Actions could be triggered by either Natural (e.g. weather) or Human Caused (e.g. verified bomb threat) events. High readiness actions may be appropriate when situations similar to the following occur:

Tropical Weather Threat: A tropical weather system may impact the local area or to trigger inland shelter and emergency support operations within 72 hours. Readiness actions may include continuous situation monitoring, identifying worst-case decision points and potential resource requests, ensuring staff availability, providing parent notification and Executive Team trigger points for curtailing school operations and supporting evacuation/sheltering operations, as appropriate.

Tornado Warning: Tornado warnings are issued when a tornado has been sighted in the vicinity or is indicated by radar to be threatening the immediate area. Readiness includes taking immediate severe weather safety actions as outlined in District and Campus emergency plans and notifying transportation staff to curtail operations immediately. The District also will be ready to provide support to students, staff and the community in the wake of the storm.

Flash Flood Warning: When flash flooding occurs or is reported in the District immediate decisions are required related to school schedules and bus routes. Readiness actions include notifying transportation staff to curtail or adjust routes and to communicate hazardous areas encountered (this information also may be relayed to first responders) and making arrangements to retain at school all students and staff who safely cannot return to their homes.

Winter Storm Warning: When snow, sleet, freezing rain or other adverse weather conditions make traveling treacherous or disrupt utility service to campuses, the District must take immediate action to adjust or cancel school schedules. Readiness actions may include notifying parents and the community of temporary school closures and/or schedule adjustments, assigning key staff to assess campuses and facilities for damage, downed trees and wires, icy sidewalks and parking lots and other hazards that affect school infrastructure, coordinating with transportation and city/county public works for reconnaissance along bus routes.

Violence Threat: Threats are considered legitimate or vicinity events are not contained or pinpointed whereby schools and students are at risk. Readiness actions should include close coordination with law enforcement, implementation of Reverse Evacuation or Lockdown (as appropriate), considerations put in place for school schedules such as dismissal and outdoor activities, ongoing coordination with Executive and Response Teams, initial release of appropriate and timely messages for parents and the community.

Mass Gathering: Civil disorder with relatively large-scale localized violence or student walk outs are imminent, the District must be prepared to protect its students and infrastructure. Readiness actions may include increasing law enforcement and other first responder presence in and around District property, securing critical District infrastructure related to utilities and

technology and initiating Reverse Evacuation with strict student release policies and practices in place

Declaration of Level 2 likely will require the initiation of high readiness activities within Department and Campus SOGs.

The District Emergency Operations Center may be activated with limited staffing.

Staff members monitor emergency notification sources, including warning systems, Emergency Alert System broadcasts, weather radio, local news media, social media and other communication sources. School faculty and staff should initiate appropriate protective measures.

All personnel must remain alert to hazards, follow instructions of District and local authorities and report unusual activities or safety/ security concerns to their supervisors or command post immediately.

Level 1: Maximum Readiness -- Large-scale disruption of District operations occurs. Large-scale disruption of District operations occurs. An array of outside agencies and District departments are activated. District EOC is operational, possibly around-the-clock, and a Unified Command System may be required. Multiple Incident Command Posts may be in use and the District may request additional support from outside sources.

Incident Command is in place with coordination between District EOC and Campus Command Post as well as with first responders and local emergency management. Actions could be generated by either Natural or Human Caused events. Maximum readiness actions may be appropriate when situations similar to the following occur:

Tropical Weather Threat: The impact of a tropical weather system is imminent and will require evacuation, shelter and resource activations on a regional or statewide basis. Readiness actions may include continuous situation monitoring, activating decision points and resource request scenarios, assigning staff extra duties and adjusting both staff and school schedules as appropriate, providing parent notification and activating the District EOC.

Tornado Warning: A tornado has been sighted within or near District boundaries. Readiness actions include taking immediate shelter, halting all District transportation operations and student dismissals, ensuring student accountability and preparing for search/rescue and damage assessment processes.

Violence Threat: Threats are verified or ongoing either on campus or in immediate vicinity. Readiness actions should include close coordination with law enforcement, implementation of Lockdown or other precautionary measures. Considerations are in place for release from Lockdown, reunification and accountability. Scene management is turned over to law

enforcement with a strong school presence in the liaison and operational roles of ICS. All affected areas should be treated as potential crime scenes.

Mass Gathering: Civil disorder is about to erupt into large-scale and widespread violence or a planned event is experiencing considerable disruption. Readiness actions may include requesting additional support of first responders, moving students and staff to safe locations and controlling release of students and restricting access to campuses.

Declaration of Level 1 likely will require the initiation of maximum readiness activities within Department and Campus SOGs.

School staff should initiate response activities including full safety accountability. All staff remains alert to hazards and report unusual activities and safety/security concerns.

Personnel with emergency responsibilities carry out assigned duties. Call back and continuity procedures may be implemented. Campus staff not involved in response or recovery may be released or assigned other duties. Educational activities likely are disrupted.

APPENDIX 6: RESOURCE REQUEST PROCESS

Source and Use of Resources

The District will use its resources for emergency response and request additional assistance, as needed, through mutual aid and similar agreements or contracts. When external agencies and organizations respond to an emergency within the District, they must conform to the guidance and direction provided by the District's incident commander and the superintendent or their designee.

In the event resources are insufficient or inappropriate, the District will use the provisions of Chapter 418.102 of the Texas Government code to seek additional support wherein the county will be the first channel through which requests for assistance are filtered. If additional resources are required, the District will:

- Summon resources pursuant to inter-local agreements, a list of which is included in Appendix 4 to this plan. It summarizes the agreements and identifies the officials authorized to implement those agreements.
- Summon contracted emergency service resources as identified through District purchasing practices and maintained in the District finance office.
- Proceed to request assistance, as needed, from recognized and vetted volunteer and community groups.
- Request assistance from industry or individuals that have resources needed to deal with the emergency situation.

APPENDIX 7: RECORDKEEPING AND REPORTS

Any major incident requires documentation such as reports, logs, student attendance (accountability) reports, damage assessment, assistance requests, resource use, expenditures, timekeeping and related notes, paperwork and forms generated as part of the incident. All original notes and records are legal documents that should be preserved. Reports should be provided in a timely fashion and in compliance with the Texas Public Information Act and in accordance with District policies and procedures. Each campus, facility or department in the district must compile, maintain and submit documentation and reports related to their areas of involvement in the incident. They also should support development situation reports, damage assessment documentation, student accountability information, after action reports and other documentation, as applicable.

Records management

Records will be managed according to federal and state law and in compliance with District policies and procedures.

The Chief Financial Officer[1] is responsible for the documentation process during EOC activation and for compiling final reports on behalf of the District following major events. When the EOC is not activated, the Chief Financial Officer, or their designee will be responsible for records management related to the incident or emergency.

During activation, the District EOC will maintain an incident log and oversee documentation for any major incident.

Individual departments, facilities and campuses will maintain a log of major decisions, time lines, logistical deployment and other actions related to their areas of responsibility and accountability.

All logs will be submitted to the District EOC for compilation into a master log, which the District may make available to the local Office of Emergency Management upon formal request in support of incident coordination and/or disaster recovery.

Reports

The District may use any or all of the following reports that may be subject to open record requests as part of the documentation process of its emergency operations.

[1] Tasking must be consistent with that of the district and its staff assignments and responsibilities.

Activity Logs

Staff shall maintain accurate logs recording key activities, such as:

- Protective actions
- Student and staff accountability and reunification
- Significant changes in the emergency situation
- Resource requests or commitment of resources
- Activation or deactivation of emergency facilities
- Containment or termination of the incident
- Administrative Releases and Parent Notification[2]

In protracted incidents, the District may provide situational updates for parents, the public and the news media that include a brief event summary, protective measures and guidance related to educational and business continuity, such as school cancellations, delays or schedule changes

Damage Assessments

- Indicate assistance or resource requirements and immediacy of the need
- Identify damage, loss and structure or facilities (such as playgrounds, gymnasiums or portable buildings) that are unsafe to use
- Damage reports should not contain any sensitive or restricted information, unless is designated as such

Situation Reports

May be prepared and distributed during emergencies or developing situations. This report is a public record document that provides an overview for District officials, emergency managers and responders, as well as the news media, support organizations and the general public

After Action Review (AAR)

[2] Notification samples must be tailored to the practices and policies of the District and its communications director, or public information and outreach equivalent.

As part of a post incident or exercise critique, the AAR should help document what occurred and provide a direction for system improvements. They AAR may include both written and verbal input from participants.

The Superintendent or designee is responsible for ensuring an AAR occurs at the conclusion of an emergency or exercise. District AARs may include input from both internal and external stakeholders

The AAR should be submitted for review and comment among participants before formal distribution.

Corrective Action Plan (CAP)

Where deficiencies are identified the District will create a corrective action plan to guide improvements including identification of the individual or department responsible for corrective actions and the deadlines for achieving that action.

Other Reports

Other reports and/or forms covering specific functions may be prescribed as required by law or at the direction of the Superintendent.

Recordkeeping

Documentation is essential to decision making, liability protections, reimbursement eligibility, administrative controls and safety accountability. Marathon ISD provides administrative controls necessary to manage the expenditure of funds to support emergency operations. This shall be done in accordance with the established local fiscal policies and standard cost accounting procedures. Therefore, all Marathon ISD departments and campuses maintain records summarizing the use of personnel, equipment and supplies during an emergency.

All Marathon ISD Mutual Aid Agreements, Memorandums of Understanding and other documents or contracts related to emergency operations include a cost responsibility clause. For major emergencies or disasters, all departments and agencies supporting the District and its emergency response are expected to maintain detailed of costs for emergency operations to include: personnel including overtime; equipment operations; costs for leased or rented equipment; costs for contract services to support emergency operations; costs for emergency protective measures and expenses associated with specialized supplies or temporary facilities. These records may be used to recover costs from the responsible party or insurers or as a basis for requesting financial assistance for certain allowable response and recovery costs from the state and/or federal government. The District maintains similar accounting when it supports resource requests from local, regional and state partners.

Preservation of Records

Vital Records

To continue normal District operations following an emergency or disaster, vital records must be protected. These include:

- ✓ Legal documents including plans and contracts
- ✓ Financial accountability
- ✓ Student accountability

Other documents deemed vital to District operations

If records are damaged during an emergency, Marathon ISD may seek professional assistance to preserve and restore them.

Providing Assistance

The District EOC will work with local emergency management to make requests for assistance. Requests will be coordinated through the County Office of Emergency Management.

The District may provide resources for shelter and mass care, transportation, staging, security, feeding and counseling. Many communities and/or Districts have mutual aid agreements or similar documents in place with these groups to provide such services.

It is the District's responsibility to track all costs associated with such uses for possible reimbursement or restitution. The level of cost recovery may be contingent upon the situation, existing agreements and the nature of the incident.

The District EOC, working in conjunction with local emergency management offices will coordinate requests for assistance to avoid confusion, duplication and delay.

APPENDIX 8: DISTRIBUTION OF PLAN

RECIPIENT	PART(S) OF PLAN TO BE RECEIVED	QUANTITY NEEDED
Superintendent/District EMC	All	online
Dean of Students	All	online
Safety Committees	All	online
Instructional Staff (Teacher)	All	online
Board of Trustees	All	online

APPENDIX 9: DRILL GUIDANCE

Overview

Drills are a first and important step in keeping schools safe and secure, they are filled with teachable moments and they are as important to schools as reading, writing and arithmetic.

Drills are a set of tools that campus and facility administrators can use to ensure that plans and procedures are tailored to the unique needs of students and staff and to the hazards to which the campus or facility is exposed. Drills are only as valuable as the willingness of campus administrators to seek feedback from staff and students and to share lessons learned. Lesson learned from drills should be shared - not only with the campus or facility and its stakeholders, but also with District administration, facilities and other campuses.

While drills are an important part of school safety and security, they are not a one-stop solution to preparedness. Lessons learned from drills are used to update plans and procedures. They also are used as the first step in the District's larger preparedness process including tabletop and functional exercises designed to improve coordination, clarify roles and responsibilities, improve individual performance and manage expectation.

Drill Purposes

A Multi-Hazard Emergency Operations Plan (EOP) is only as good as the ability of students, faculty and staff to execute it. Following the established plan requires a quick and careful assessment of the situation and practiced decisions as to the best course of action. When everyone at the campus regularly practices the plan, school personnel are more confident in making decisions to effectively and efficiently manage an emergency or major incident. With good training and practice, everyone involved will be better able to react appropriately to emergency events.

The safety and security of Marathon ISD students and staff depends upon everyone knowing what to do when an actual incident occurs. Minutes or even seconds often can make a critical difference in saving lives. Conducting drills strengthens schools as learning organizations by empowering and creating a culture of preparedness. Drills allow administrators, staff and students to better prevent, mitigate, prepare for and recover from a variety of incidents.

Action plans derived from drills allow schools to translate lessons learned and best practices into specific corrective steps and measures to improve the safety and security of Marathon ISD schools and facilities. In addition to these benefits, drills are mandated by Texas law.

Drills are intended to practice and refine a single emergency response, such as evacuating for fire or locking down from a threat, to strengthen skills and identify areas for improvement in practices, procedures or plans. This is important in a school setting where considerations need to be made for class schedules, student needs, substitute teachers and student accountability.

Drills offer students and staff hands-on experience to achieve and maintain proficiency with emergency functions. To be effective, drills need discussion with participants, including students, so that everyone understands what is being done and what improvements still are needed. A drill is not truly complete until it has been evaluated by District personnel who have documented both lessons learned and best practices.

Since drills easily can become routine, it is important throughout the school year to seek feedback from staff to identify what works and what parts of the EOP need to be practiced in future drills. The School Safety and Security Committee ensures that all drills are conducted, documented, and that follow-up action plans are developed and acted upon in a timely fashion.

Conducting Drills

As set forth in state law TEC 37.114, as well as in state and national best practices, every school year campuses shall schedule and complete the minimum drills and evaluate the effectiveness of each:

Drill Type	Frequency	Recommended Guidance
Evacuation* *(fire exit)*	Four times/year	● One announced drill within first 2 weeks of school ● One obstruction/blocked primary route drill per semester ● One drill under special circumstances (scheduled during lunch or class switching) ● Vary day and time when scheduling throughout the year ● Alternate use of PA system and actual pull stations around campus via coordination with local fire dept. ● Once per year: Consider practicing for an off-site evacuation
Lockdown/Lockout	One per semester	Consider announcing each of these as "drills" to reduce anxiety/stress
Shelter in Place	One per semester	Consider announcing each of these as "drills" to reduce anxiety/stress

**Required per State Fire Marshal's Office mandate, TEA Gov. Code 61.1036 Section 3, F*

APPENDIX 10: GLOSSARY

Glossary of Terms

Access and Functional Needs: Persons who may have additional needs before, during and after an incident in functional areas, including but not limited to: maintaining independence, communication, transportation, supervision, and medical care. Individuals in need of additional response assistance may include those who have disabilities; are in special education programs; are from diverse cultures; have limited English proficiency or are non-English speaking; or are transportation disadvantaged.

After-Action Reviews: A structured review or debrief process that analyzes what happened, why it happened, and lessons learned or best practices identified, in a forum that includes participants and responsible program managers.

Comprehensive Multi-Hazard Exercise/Drill Program and Schedule: A plan developed by school districts with input from public officials, specialists from other organizations (i.e., Emergency Management, American Red Cross, Fire Marshal, Law Enforcement), and community members to ensure an efficient and effective response to emergencies and disasters.

Continuity of Operations: Program guidance to continue school district business, including instruction and other essential functions in the event of a disruption initiated by natural, human or technological impacts causing the loss of facilities, technology or the workforce.

Corrective Action Plans: Plans designed to support accountability in the implementation of procedures based on lessons learned and after-action reviews from actual incidents or from training and exercise.

Disability: The term refers to a person (child or adult) who has a physical or mental impairment that substantially limits one or more major life activities; a person who has a history or record of such impairment; or a person who is perceived by others as having such impairment. The term "disability" has the same meaning as that used in the Americans with Disabilities Act (ADA), Section 504 of the Rehabilitation Act of 1973, and The Individuals with Disabilities Education Act (IDEA).

Drill: An action designed to test and to maintain skills in a particular operation or component of an emergency response plan. Examples may include evacuation drill, lockdown drill, weather drill, shelter-in-place drill, reverse evacuation drill, and bus evacuation drill.

Educational Service Center (ESC): As a regional component of the Texas Education Agency, the ESCs may assist school District boards of trustee in entering into agreements as defined by

Section 61.003, for a cooperative shared services arrangement regarding administrative services, including transportation, food service, purchasing, and payroll functions.

Emergency Management Programs: An integrated approach to the management of emergencies using the five emergency phases (mitigation, prevention, preparedness, response, and recovery) and for all types of emergencies and disasters (natural, technological or human-caused).

Emergency Supplies: A collection of basic items needed to stay safe and be more comfortable during and after a disaster. These supplies should be stored in a portable container(s) in an accessible area to ensure availability in an emergency. Supply kit contents should be inventoried and restocked annually. Supply kit can include but is not limited to the following: First Aid Kit (bandages, medicine, and sanitizers), Emergency Tool Kit (hammer, ax, nails, putty, and duct tape), food, and water, Go Kit (master key and extra set of keys), and AEDs.

Exercise: An event designed to practice and test procedures that may be used in an emergency in order to improve performance and identify deficiencies. Examples of exercises may include drills, table top, functional and full scale**.**

Facility: Any district owned or leased building, works system or equipment with certain improved and maintained natural features.

Hazard: Any real or potential condition that can cause injury, illness or death of any personnel, or damage to or loss of equipment or property.

Hazard Analysis: A systematic identification and analysis process of existing and potential hazards. A hazard assessment is part of the emergency planning process and serves as the basis for developing Emergency Operation Plans.

Health Control Issues: Programs, policies, and procedures designed to mitigate and prevent widespread health emergencies or threats, including but not limited to programs for immunizations, maintenance of immunization record, health department regulation compliance, written AED policies, posted hand washing signs, readily available soap and hand sanitizer, and proactive School Health Advisory Committee.

Incident Command System: A system to coordinate emergency preparedness and incident management among various federal, state and local agencies. Enables facilities, equipment personnel, procedures and communications to operate within a common organizational structure and aid in the management of resources and planning during incidents, unhindered by artificial jurisdictional boundaries.

Independent School District (ISD): Created in accordance with Texas law, each school district has primary responsibility for implementing the state's system of public education and ensuring

student performance. An ISD is governed by a board of trustees who, as a body corporate, oversees the management of the district and ensures that the superintendent implements and monitors plans, procedures, programs, and systems to achieve appropriate, clearly defined, and desired results in the major areas of district operations.

Inter-Jurisdictional Agreement: A written agreement between governmental entities to facilitate obtaining resources (personnel, equipment, supplies) needed to deal with an emergency.

Inter-Local Agreement: A written agreement or contract made under the Government Code, Chapter 791 between local government entities.

Interoperability and Compatibility: A principle of the National Incident Management System (NIMS) that holds that systems must be able to work together and should not interfere with one another if the multiple jurisdictions, organizations, and functions that come together under the NIMS are to be effective in incident management. Interoperability and compatibility are achieved through the use of such tools as common communications and data standards, digital data formats, equipment standards, and design standards.

Interagency Collaboration: Two or more divisions of government (i.e., school district, fire department, etc.) or nongovernmental organizations (i.e., private contractor, business, etc.) working together for a common purpose.

Local-Level Stakeholders: Local stakeholders are considered representatives of such governmental entities as city or county government, other municipalities, school districts, first responders (police, fire, emergency medical), health departments and similar organizations, as well as representatives of the private sector and local volunteer organizations.

Memoranda of Understanding: A Memorandum of Understanding (MOU) or equivalent documents are written agreements that define the responsibilities of each party, provide the scope and authority of the agreement, clarify terms and timelines and outline compliance issues. Situation and need dictate the best type of agreement or whether one even is needed. Usually must be approved by the governing board or council of each agreeing agency/ jurisdiction**.**

Mutual Aid Agreement: Commits participating parties to a mutually beneficial, cooperative agreement based on principles of contract law that support protecting lives and property. In most circumstances, participating parties provide resources, materials or services during emergency events with the idea that there will be a future reciprocal exchange of roughly comparable value, if and when required.

National Incident Management System: A systematic, proactive approach to guide departments and agencies at all levels of government, nongovernmental organizations, and the private sector

to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life and property and harm to the environment. NIMS includes a core set of concepts, principles and terminology.

Operational Plans: Processes included in District or campus level plans to provide roles and responsibilities, tasks, and actions required of the school district and support organizations or agencies during a response; provides the framework for tactical planning.

Professional School District Employee: A superintendent, principal, teacher (including a substitute teacher), supervisor, social worker, counselor, nurse, bus driver, student intern, member of the board of trustees and teacher's aide employed by a school district. Any other person employed by a school district whose employment requires certification and the exercise of discretion.

Preserve Evidence: Practice of ensuring that potential evidence is preserved.

Public Information: Public Information consists of the processes, procedures and systems to communicate timely, accurate and accessible information on the incident's cause, size and current situation to the public, responders and additional stakeholders (both directly affected and indirectly affected). Public Information platforms include coordination via traditional and social media platforms.

Regional-Level Stakeholders: Includes the Councils of Governments (COGs) which are voluntary associations usually made up of local governmental entities formed under Texas law. Such organizations deal with the problems and planning needs that cross jurisdictional boundaries or require regional attention.

Resource Management: Coordination and oversight of the application of tools, processes, and systems that provide incident managers with timely and appropriate resources during an incident. Resources can include personnel, teams, facilities, equipment, and supplies.

Reunification: A process to return students to their parent or guardian while maintaining order and accountability after an incident.

Risky Behaviors: Actions that have been identified as precursors to violent or criminal behavior.

Safety: A condition of being safe from undergoing or causing hurt, injury, or loss.

Safety and Security Audit/ Ongoing Self-Assessment: A process that systematically measures the conditions of each campus and facility including: physical safety and security, school climate, emergency preparedness and access control.

School Climate: The quality and character of school life. School climate is based on patterns of students', parents' and school personnel's experience of school life and reflects norms, goals, values, interpersonal relationships, teaching and learning practices, and organizational structures.

School Safety and Security Committee: A working group that meets regularly to participate on behalf of the district in developing and implementing emergency plans consistent with the district Multi-Hazard Emergency Operations Plan and ensures that the plans reflect specific campus, facility or support service needs. As an audit-specific function, provides the district with any campus, facility or support services information required in connection with a safety and security audit or another report to be submitted by the district to the Texas School Safety Center. Reviews each report required to be submitted by the district to the Texas School Safety Center to ensure that the report contains accurate and complete information regarding each campus, facility or support service.

Security: The quality or state of being secure as freedom from danger.

Staff: School district personnel including, but not limited to teachers, substitute teachers, paraprofessionals, food services, custodial staff, counselors, social workers, school based law enforcement, support service staff, principals, nurses, bus drivers, and school administrators.

State-Level Stakeholders: State stakeholders are considered representatives of such entities as State Fire Marshal's Office, Texas Education Agency, Office of the Attorney General, Department of State Health Services, and Department of Public Safety, Department of Homeland Security, and Office of the Governor.

Stakeholders: Individuals or organizations with a legitimate interest in a given situation, action, or enterprise as well as a party who affects, or can be affected by, an entity's actions.

Strategic Plan: Processes included in District Multi-Hazard Emergency Operations Plans that detail emergency management responsibilities over the long-term; driven by guidance from senior leaders and established planning priorities; sets the context for operational planning.

Systematic: Having, showing, or involving a system, method, or plan arranged in or comprising an ordered system.

Tactical Plan: Processes included in campus plans that detail the personnel, equipment, protective actions and resource management involved in incident response.

Threat: An indication of possible violence, harm, or danger.

Warning Signs of Violence: Include a history of violent behavior, direct or indirect threats, intimidating behaviors, possession of weapons, or sudden change in behavior due to a triggering event.

APPENDIX 11: TEXAS UNIFIED SCHOOL SAFETY AND SECURITY STANDARDS

Overview

This plan addresses emergency actions consistent with those set forth in the Texas Unified School Safety and Security Standards. The Texas Unified School Safety and Security Standards have helped guide the development of State, District and Campus level safety programs and emergency management programs since 2007. They were developed as a baseline tool for strategic planning and are maintained using input from district, local, regional, and state partners.

Marathon ISD demonstrates a commitment to safety and security through coordination of efforts and clear communication with local, regional, state and federal stakeholders in for school-centered emergency management phases that are consistent with the Texas Unified School Safety and Security Standards.

Phase 1.0 **Prevention/ Mitigation-** Coordinated actions taken to decrease the likelihood that an incident will occur or to reduce the loss of life or damage to property from any hazard or threat.

1.1 The school district should coordinate efforts for prevention and mitigation through collaboration with stakeholders representing the district (internal) local, state and regional partners.

1.2 The school district should establish a functioning school district safety and security committee with responsibilities that include ensuring compliance with local, state and federal mandates.

1.3 The school district should regularly assess school climate and implement relevant scientifically research-based curricula, programs, and practices to create a positive, safe, and disciplined environment conducive to learning.

1.4 The school district should have processes in place to identify and appropriately assist/address individuals who exhibit signs of violent, harmful, or risky behaviors, and/or pose a threat of committing criminal activity.

1.5 The school district, as part of their emergency operations plan, should complete a hazard analysis of all school district facilities, properties and their surrounding communities to identify potential hazards from natural, technological, and human-caused incidents, including violence and property crime.

1.6 The school district should utilize the results of the hazard analysis to develop specific mitigation and prevention activities and plans as part of their multi-hazard emergency operations plan.

1.7 The school district should train staff and use appropriate partners to systematically perform on going self-assessments/audits, to identify and address safety and security issues and report the results according to current Texas statute.

1.8 The school district should develop and follow policies and/or procedures that govern access to each facility.

Phase 2.0 Preparedness – Coordinated actions taken to plan, equip, organize, train, exercise, evaluate, and improve capabilities.

2.1 The school district should develop multi-hazard preparedness activities, plans, and practices consistent with the National Incident Management System (NIMS).

2.2 The school district should integrate the needs of students, staff and visitors with disabilities and others with access and functional needs into all aspects of the district's comprehensive emergency management program including planning, training, and drilling.

2.3 The school district multi-hazard emergency operations plan should include policies and/or procedures to address public health situations.

2.4 The school district multi-hazard emergency operations plan should include current maps and floor plans that show evacuation options, utility shut-offs at all district facilities and properties.

2.5 The school district multi-hazard emergency operations plan should include procedures for public information, notification, and communication with all stakeholders.

2.6 The school district multi-hazard emergency operations plan should address processes for accounting for all persons, student reunification, and release.

2.7 The school district should educate all stakeholders about their safety and emergency management practices.

2.8 The school district multi-hazard emergency operations plan should include the development and implementation of a comprehensive multi-hazard exercise/drill program in compliance with local, state and federal mandates.

2.9 The school district should adopt mutual-aid agreements, memoranda of understanding, inter-jurisdictional/inter-local agreements, and other agreements to support comprehensive emergency preparedness.

2.10 The school district should document, maintain, and replenish emergency supplies, go-kits and equipment.

2.11 The school district should have an emergency management contact (e.g.., the superintendent or their designee) that is responsible for the emergency management program coordination and oversight.

2.12 The school district should ensure that each facility has a designated emergency management program liaison.

Phase 3.0 Response – Coordinated actions taken to resolve an incident.

3.1 The school district should assess each incident/event, then determine and activate a response.

3.2 The school district should establish response guidance that empowers staff to initiate protective actions.

3.3 School district personnel should initiate internal and/or external notification.

3.4 The school district should use the Incident Command System (ICS).

3.5 The school district should take action to preserve the scene following an incident or potential crime.

3.6 The school district should initiate public information procedures and processes to gather, verify, coordinate, and disseminate information during an incident.

3.7 The school district should monitor, document, reassess, and adjust its response, as necessary.

Phase 4.0 Recovery – Coordinated actions taken to restore the learning environment and support functions.

4.1 The school district should adopt and implement policies, plans, and procedures for recovery and continuity of operations to continue school functions during and after an incident.

4.2 The school district should adopt and implement policies, plans, and/or procedures for resource requests and management during and after an incident.

4.3 The school district should adopt and implement policies, plans, and/or procedures for emotional and physical health recovery needs for students and staff after an incident.

4.4 The school district should adopt and implement policies, plans, and/or procedures for after-action reviews and corrective action plans following an exercise/drill or incident.

Appendix 12: Organizational Chart / Chain of Command

Tier 1	Superintendent: Dr. Peter Price
Tier 2	Principal: Mary Grisham
Tier 3	Team Leaders: Joy Golden (HS) and Audra Hunt (Elem)
Tier 4	DAC Members: Travis Jarrell (HS) and Monica Pinedo (Elem)
Tier 5	Teachers

Appendix 13: Train Derailment Procedures

Marathon ISD and its stakeholders expect that schools are safe and secure environments; however, schools cannot predict exactly when and where an incident is going to happen. Railways are common in Texas, which means that every campus, each facility, and all staff must be prepared to respond appropriately in the event of train derailment. The district recognizes that the success of its emergency operations plan is contingent upon collaboration with and support from local, regional, state, and federal partners as well as the news media.

Train derailments can occur due to track failure caused by defective or worn rails or equipment, human error, collision with an object on the track such as vehicle, collision with another train and severe weather events such tornadoes or flooding that washes away portions of the track. The greatest concern during a train derailment is the release of hazardous materials as well as the potential for fire and explosions.

A train derailment in close proximity to a school can necessitate either sheltering in place or evacuation of students and staff from the site.

Appendix 14: Procedures for an Hazardous Materials Release or Chemical Spill

The Superintendent will determine the need to activate the campus EOP and designate a School Incident Commander until another qualified Incident Commander arrives at the scene with jurisdiction over the incident. Once an emergency Incident Commander arrives, it is critical to follow the instructions of, and cooperate with, that Incident Commander.

If a hazardous material release or chemical spill has occurred due to a train derailment, the following steps will be taken by the school.

School Incident Commander/Superintendent

- Call 911 and notify local law enforcement and emergency responders.
- Determine what procedures should be activated, such as a REVERSE EVACUATION and SHELTER–IN–PLACE.
- Notify maintenance/building, custodial, and grounds staff to shut off mechanical ventilating systems, if appropriate.
- Take appropriate action to safeguard school property.
- Notify appropriate school personnel (Superintendent/Public Information staff) of the status and actions taken and keep them updated of any significant changes.
- Activate internal and external communications plan.
- Monitor radio, television, Internet, and/or other means of information and report any developments to the Incident Commander.
- If it is determined that conditions warrant an EVACUATION, issue instructions for relocating to a safer location by means of walking, buses and cars
- Notify relocation centers and determine an alternate relocation center if necessary.
- Disseminate information about the incident and follow-up actions such as where students/school have relocated and institute REUNIFICATION procedures, if needed.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so and given the “All Clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Implement additional procedures as instructed by the School and/or emergency Incident Commander.
- Document all actions taken.

Teachers and Staff

- Move students away from the immediate vicinity of danger.
- Implement REVERSE EVACUATION if students are outside; observe wind direction by observing flags or leaves and move students appropriately.
- Execute SHELTER-IN-PLACE when instructed by the Incident Commander.
- Remain with students throughout the incident.
- Report any missing or injured students to the Incident Commander.
- Remain in safe area until the “All Clear” signal has been issued.
- In the event of building damage, evacuate students to safer areas of the building or from the building. If evacuation does occur, do not re-enter the building until an “All Clear” signal is issued.
- Document all actions taken.

Appendix 15: ACTIVE SHOOTER

I. PURPOSE

An active shooter or armed assailant on school property involves one or more individual's intent on causing physical harm and/or death to students and staff. Such intruders may also possess a gun, a knife, a bomb or other harmful device. An Active Shooter will result in law enforcement and other safety and emergency services responding to the scene. Once law enforcement arrives, it is critical to follow the instructions of, and cooperate with, the law enforcement officer who will be the Incident Commander with jurisdiction over the scene. The school is a crime scene and will require a thorough search and processing.

II. RESPONSIBILITIES

A. School Incident Commander/Superintendent

- An emergency can be reported by any school staff or student. If there is an immediate threat or hazard, address the problem first by initiating a lockdown, evacuation, etc., then inform the School Incident Commander/Principal.
- Direct staff to call 9-1-1, give the name and exact location of the school, the nature of the emergency, number and description of intruders (if known), type of weapon(s), area of the school where last seen, actions taken by the school, and whether there are on-site security or law enforcement officers (e.g. DARE, School Resource Officer). Caller will remain on the line to provide updates.
- If able, secure the administration office as a command post and retrieve the critical information and data about the school's emergency systems, including communications, staff and students locations, detailed floor plans and other important information, documents, items, and supplies that are prepared and readily available for use during the incident. If the incident is occurring at the administration office, designate an alternate command post.
- Direct office staff to maintain contact with teachers reporting pertinent emergency information via 2-way radios, classroom phones, or cell phones.

- Notify the Superintendent's office and request activation of the communications plan for media and parent notification protocols. • Determine appropriate procedure(s): LOCKDOWN; INTRUDER/HOSTAGE SITUATION; SHELTER-IN-PLACE).
- Direct staff and students outside the building to move immediately to predetermine assembly area(s) and be prepared to EVACUATE to an off-site relocation center.
- Direct support staff outside to stop pedestrians and vehicles from entering the school grounds until law enforcement arrives.
- Ensure that any buses en route to the school are redirected to a designated relocation site.

B. Teachers and Staff

- If you are the first to note indication of an armed intruder, immediately CALL 9- 1-1, then notify the School Incident Commander/Principal and go to LOCKDOWN.
- Gather information about your classroom's immediate situation. Account for all students or other individuals sheltered in your room.
- Assess your ability to EVACUATE the building.
- If there is no safe manner to EVACUATE the building, have students remain in LOCKDOWN until personally given the "All Clear" by the Incident Commander or a law enforcement officer in uniform.
- If an active shooter or intruder enters the classroom use WHATEVER means necessary to keep your students safe. This may include any and all forms of resistance to the threat.
- If an intruder enters and begins shooting, any and all actions to stop the shooter are justified. This includes moving about the room to lessen accuracy, throwing items (books, computers, phones, book bags) to create confusion, exiting out windows, and confronting (assault, subdue, choke) to stop the intruder. Tell students to get out anyway possible and move to another location.

III. OTHER PROCEDURES

- After the active shooter/intruder(s) has been subdued, the School Incident Commander/ Principal in consultation with the law enforcement Incident Commander will announce an EVACUATION and relocation to an alternate site for FAMILY REUNIFICATION.
- If staff or students are injured, emergency medical personnel will take control of the scene and direct services as appropriate.

- The School Incident Commander will notify officials at the relocation site of the EVACUATION and to activate FAMILY REUNIFICATION protocols.
- The School Incident Commander will request bus transportation or alternate transportation to the relocation site.
- The School Incident Commander will activate the communications plan to deal with media and parent notification protocols, and direct parents to go to the relocation site.
- Teachers will EVACUATE the building using the designated exit routes and alternate routes to the assigned assembly areas, take attendance and move to the buses for transport.
- The School Incident Commander will activate the MENTAL HEALTH AND HEALING procedures and/or notify area mental health agencies to provide counseling and mental health services at the relocation site.
- The School Incident Commander will debrief appropriate school personnel.
- The Superintendent or designee, in consultation with law enforcement officials, will determine when the school can resume normal activities and communicate the information to parents and the public.

Appendix 16: BIOLOGICAL HAZARD/BLOOD-BORNE PATHOGEN ANNEX

I. Purpose

Custodial, maintenance and other employees that may be exposed to human blood or other regulated body fluids shall receive annual training which includes the following:

- Epidemiology and symptoms of HIV and HBV.
- Modes of transmission of HIV and HBV.
- Importance of exposure precautions to reduce worker exposure.
- The availability, proper use and disposal of personal protective equipment (PPE) including the specific circumstances under which the PPE is to be worn.
- Follow-up procedures to implement if actual body contact occurs with blood or body fluids. • An explanation of the labels and signs used.
- Proper clean-up of spills of blood or other regulated body fluids.
- Proper disposal of contaminated items.

II. Custodial (cleanup) Supplies Needed

- Goggles • Bucket/wringer
- Wet mop
- Yellow liner bag
- Paper towel
- Gloves
- Green Solutions Neutral Disinfectant Cleaner

The use of disposable gloves is required for procedures when body fluids are handled. Especially if:

- 1. The individual handling the material has cuts, abraded skin, chapped hands, dermatitis or similar conditions;

- 2. When contacting abraded or non-intact skin of individuals with active bleeding or drainage;

- 3. During all cleaning procedures.

Gloves shall be of appropriate material, intact latex or intact vinyl of appropriate quality for the procedures performed and of appropriate size for each wearer. Gloves shall not be washed or disinfected for re-use. Gloves are not a substitute for proper hand-washing. Hands are to be washed, using standard hand wash procedures, using warm water and liquid soap immediately after removing gloves. No gloves shall be used if they are peeling, cracking or discolored or if they have punctures, tears or other evidence of deterioration.

III. SPILLS AND CLEANUP PROCEDURES

- 1. PREPARATION:

  - Determine the nature of the event. Vomit, urine, feces, etc. are not considered Blood-borne events if blood is not visible to the eye. Disposable gloves and Green Solutions Neutral Disinfectant Cleaner are more than adequate for clean-up.

  - If you are not sure, follow the blood borne guidelines below.

  - Where possible, keep the bleeding person contained in one area. Do not allow them to travel through the building until the bleeding is stopped.

- 2. PERSONAL PROTECTION:

  - Before starting any clean up procedure, put on disposable gloves, at least, heavier duty gloves if available.

  - If a large amount of blood, wear chemical splash goggles.

- 3. SMALL AREA CLEAN-UP:

- Spray area with Green Solutions Neutral Disinfectant Cleaner and wipe with paper towel. Do not use a sponge or any other reusable item unless they can be laundered and dried through a dryer.

- Once area is cleaned, re-spray with Green Solutions Neutral Disinfectant Cleaner and allow to sit for at least 10 minutes. If necessary, wipe any remaining chemical with a paper towel and place in the red liner bag.

- Place excess waste into a red liner bag. Place paper towel in the same bag. Once clean-up is completed, place disposable gloves in the red bag using proper procedure for removing gloves.

• 4. LARGE AREA CLEAN UP:

- For a major blood event, begin clean up with Green Solutions Neutral Disinfectant Cleaner in a mop bucket or sprayer. The more dwell time the better (10 minutes minimum with Green Solutions Neutral Disinfectant Cleaner).

- Any disposable items, such as paper towels, should be placed in the red liner bag (needles or syringes must be placed in an approved (Sharps) container.

- Spray affected areas with Green Solutions Neutral Disinfectant Cleaner and allow to remain at least 10 minutes to properly disinfect the area.

- Mops should be removed from the handle and placed in a regular liner bag until they can be laundered.

- Empty the mop bucket and spray wringer and bucket with Green Solutions Neutral Disinfectant Cleaner. Allow to remain for (a minimum of) 10 minutes and flush with clear water.

• 5. CONTAMINATED SUPPLIES AND LABELING INFECTIOUS WASTE:

- Soiled items must be placed in an impervious (biohazard) bag. The tags applied to waste receptacles containing contaminated articles must have the signal word "BIOHAZARD" or the biological hazard symbol. If tags are not used, then other equally effective means of identification shall be used. Red bags are available through our custodial supplier. Disposal of bags or other biohazard containers is done with Richland Memorial Hospital.

• 6. HANDWASHING:

- Thorough hand-washing is to be performed before and after removal of gloves and immediately after any inadvertent contact with blood or body fluids. Individuals are not to use bar soap or cloth towels for hand-washing. The school will provide liquid soap, paper towels and waterless hand cleaner for handwashing purposes.

• 7. OTHER PROCEDURES: (that may be activated depending on conditions)

- Medical Emergency

Appendix 17: BOMB THREAT ANNEX

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff, students and school property in the event of a communicated threat regarding the presence of destructive devices on school property. This may include any explosive device of an incendiary, chemical, biological, or radioactive nature. A bomb threat will result in law enforcement and other safety and emergency services responding to the scene.

Once law enforcement arrives, it is critical to follow the instructions of, and cooperate with, the law enforcement officer who will be the Incident Commander with jurisdiction over the scene. The school is a crime scene and will require a thorough search and processing.

II. RESPONSIBILITIES

A. Staff Who Received a Message That a Bomb Has Been Placed in School

- Make a record of the exact wording of the threat.
- Ask in a clear and calm voice: Where the bomb is located; What does it look like; What materials are in the bomb (type of bomb); How is it activated; When will the bomb explode; Who is calling, name and address; Did you place the bomb; Why are you doing this.
- If the threat is made by phone, listen closely to caller's voice and speech patterns and to noises in background. Make a record of that information.

- If the threat is made by phone and the caller hangs up, immediately dial NA to trace the call.

- Notify the Incident Commander/Principal or designee and/or call 9-1-1.

B. School Incident Commander/Superintendent

- Notify law enforcement, fire and emergency services by calling 9-1-1 if not already notified.

- Assign staff to meet and brief emergency responder agencies.

- Notify staff through the Public Address system:

"YOUR ATTENTION PLEASE. A BUILDING EMERGENCY IS IN EFFECT. ALL STAFF AND STUDENTS SHOULD REMAIN IN THEIR ROOMS UNTIL ADVISED OTHERWISE. TWO-WAY RADIOS AND CELL PHONES SHOULD BE TURNED OFF."

- If a suspicious item is located, determine if EVACUATION procedures should be activated, selecting routes and assembly areas away from the suspicious item. DO NOT ACTIVATE THE FIRE ALARM. Or, determine if further response should await arrival of law enforcement and other emergency services. See subsection D below.

- If EVACUATION occurs, students and staff must be evacuated to a safe distance outside of school building(s) MINIMUM 1000 Feet is the general rule.

- Arrange for person who found a suspicious item to talk with law enforcement official.

- Notify the Superintendent.

- Active communications plan to inform parents, media, and community of incident as determined in consultation with law enforcement.

C. Teachers and staff

- Check classrooms, offices and work area for suspicious items and report any findings to the School Incident Commander/Superintendent.

- If a suspicious item is found-DO NOT TOUCH IT. Secure the area where the item is located.
- Account for students and be prepared to EVACUATE if ordered.
- EVACUATE using standard procedures and exit routes to assembly area.
- Open classroom windows and leave classroom doors open when exiting.
- Take roll after being EVACUATED. Be prepared to report the names of any missing persons to school administration.
- Keep students together at the assembly area until given further instructions. Be prepared to go to off-site relocation if ordered.
- If given the "All Clear" signal, return to the building and resume normal operations.

D. Incident Commander/Law Enforcement, Fire & Emergency Agencies

Once emergency responders are on scene, decisions must be made to:

- EVACUATE immediately, if this has not already occurred and if warranted, selecting routes and assembly areas away from the suspicious item. DO NOT ACTIVATE THE FIRE ALARM.
- Speak to staff that received the threat and obtain information.
- Search the building.
- If a search is to be conducted, assemble and brief a search team at the interior command post. Assign search areas within the building, the emergency exit routes and the outside assembly areas.
- If a suspicious item is located, order an EVACUATION, if that has not already occurred.
- No one may re-enter the building(s) until fire or police personnel declare it is safe to do so.
- After consulting with the Superintendent and School Incident Commander / Principal determine if staff and students should be relocated to an alternative safe site.

- If danger is over, notify staff and students of the termination of the emergency and to resume normal operations.

Appendix 18: TECHNOLOGICAL HAZARD - BUS ACCIDENT ANNEX

I. PURPOSE

School bus accidents may occur both within the geographic boundaries of the district or outside the district (field trips, interscholastic activities). While data continue to show that school buses are the single safest mode of travel between home and school, accidents can occur. The dynamics of traffic, exposure to weather conditions and limited adult supervision requires that drivers be well trained. Each bus should include a first-aid kit, fire extinguisher, flashlight and batteries, emergency warning devices (road flares and reflective devises, such as triangles and vests). The purposes of these procedures are to:

- Provide a standardized approach in the management of school bus accidents.
- Provide emergency care, as appropriate for the incident, while making the most efficient use of available resources.

II. RESPONSIBILITIES

A. Bus Driver

- Call bus garage or appropriate school personnel by 2-way radio or cell phone and 9-1-1 emergency services (police, fire, ambulance), as required. Give exact location of accident, along with information about severity, injuries, and hazards, and resources needed.
- Set parking brake, turn off ignition switch, and activate hazard lights.

- Remain calm and reassure students and/or other passengers.
- Be alert to the potential for, and check conditions that could cause a fire or other hazardous situation.
- Use or deploy warning devices as appropriate.
- Determine if evacuation of the bus is warranted. All passengers should remain in the bus unless fire or other hazardous condition exists requiring evacuation and/or relocation to safer location. It is extremely important that injured persons are not moved unless a hazard exists that presents an imminent danger of further injury.
- Provide first-aid as needed.
- Regularly update school or emergency personnel on situation and conditions.
- If students/passengers are transferred to another location (hospital, shelters, another bus) record and report information, including who was transported and location, to bus garage or appropriate school personnel.
- Protect the passengers and vehicle from further accident and injuries.
- Protect the scene from traffic and people so that evidence is not destroyed. Under normal circumstances, the vehicle(s) involved should not be moved until law enforcement personnel advise the driver to do so.
- Cooperate with directions of emergency responders.
- Complete an incident report after incident is resolved.

B. Superintendent/ School Incident Commander

- Dispatch appropriate transportation or other staff to the accident location.
- Assess level of support or resources needed and make it available.
- Obtain names of students/passengers, conditions, locations if removed from the site and report to district or other designated staff for instituting parental notifications and information sharing with media or other, as appropriate
- Ensure that special health or medical information is provided to appropriate medical providers.
- Instruct designated staff to accompany injured students to hospital, if needed.

- Determine if FAMILY REUNIFICATION procedures should be activated.

- Determine if MENTAL HEALTH AND HEALING procedures are needed.

III. OTHER PROCEDURES OF GENERAL OPERATIONS

- Emergency services agencies (police, fire, EMS), if called, will take charge of the accident scene upon their arrival. A school representative (the superintendent, principal or designated person with decision-making authority) will be dispatched to the accident scene (distance and time permitting)

- Communication with parents and child care providers is critical since a late school bus always arouses some anxiety. The Incident Commander in charge of the incident will decide when the school can begin individual parental notification.

- All injured and potentially injured persons (as determined by EMS personnel) will be transported to area hospitals.

- If it has been determined by emergency response authorities at the scene that the accident is minor in nature (little or no damage to school bus, estimated forces involved suggest no mechanism for injury, no complaints, or signs of injury), every effort will be made to avoid unnecessary transport of the children to area hospitals. In that event, the school representative at the scene will have the option having custody and control of the children (under 18 years of age), to sign a release form declining hospital transport. The form utilized will list the names of all children that have been evaluated by EMS personnel, have been found to lack mechanism of injury, signs of injury, AND have no complaints of injury. The School will provide, for inclusion with this procedure, a list of individuals that have been granted the authority to act as the School's designee at the accident scene. No bus drivers are to be included on the list. In the event that a list has not been provided, the Incident Commander may verify the authority of any representative by contacting the appropriate school/district office. Anyone claiming to be the School designee but whose name is not included on the list, or whose authority cannot be verified, will not be permitted to sign the refusal. Any child not listed on the release form will be transported to a hospital for further evaluation.

- In the event that the School representative signs the release form for all passengers on the bus at the time of the accident, a driver and school bus not involved in the accident will be dispatched to the scene to continue the student transportation.

- In the event that the School representative is, for any reason, unable to sign the release form or if there is greater potential for mechanism of injury, all

passengers will be transported to the closest appropriate hospital(s) for further evaluation. Anyone not requiring an ambulance will be transported in the following manner:

- A driver and school bus, which was not involved in the accident, will be dispatched to the scene on the request of the Incident Commander and School.
- EMS personnel, with at least one or more EMTs, will be placed on the bus with the passengers and an ambulance will follow the bus to the hospital.
- In the event that a passenger's condition suddenly deteriorates, the bus will be stopped; the passenger will receive emergency care and will be placed in the ambulance for further care and transport to the hospital. The bus will then continue to the hospital with the remainder of the passengers.
- Additional ambulance(s) may be assigned to the bus based on need and available resources.

Appendix 19: TECHNOLOGICAL HAZARD - CHEMICAL ACCIDENT ANNEX

I. PURPOSE

Hazardous chemicals are used for a variety of purposes and are regularly transported through many areas in and around a school. Chemical accidents may originate inside or outside the building. Examples include: toxic leaks or spills caused by tank, truck or railroad accident; water treatment/waste treatment plants; and industry or laboratory spills. The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of a chemical or hazardous materials spill.

II. SPECIFIC SCHOOL INFORMATION

Currently, hazardous chemical lists are all used and stored on school grounds as follows: The school's maintenance team, custodian or designated staff inspects stored chemicals twice a month. The school siren acts as a warning system to notify staff/faculty and students of a hazardous condition.

The following list is of the PPE that is maintained by the school and where it can be found: PPE includes rubber gloves and goggles. These are located in the custodial work area in each school.

Marathon ISD is aware of the following conditions in the surrounding community that could subject the school to a chemical or hazardous materials spill: No close proximity to these hazards.

The School Incident Commander/Superintendent will determine if and when the following operational functions or procedures may be activated in the event of an external chemical or hazardous spill:

- Evacuation.
- Family Reunification.
- Medical Emergency, Mental Health and Healing.
- Reverse Evacuation.
- Shelter-in-Place.

Or, if there is an internal chemical spill, whether the following procedures may be activated:

- Evacuation.
- Family Reunification.
- Medical Emergency, Mental Health and Healing.

III. RESPONSIBILITIES

A. Procedures for an External Chemical or Hazardous Spill

The Superintendent will determine the need to activate the School EOP and designate a School Incident Commander until a qualified HazMat or other emergency Incident Commander arrives at the scene with jurisdiction over the incident. Once an emergency Incident Commander arrives, it is critical to follow the instructions of, and cooperate with, that Incident Commander.

If the chemical spill is external, the following steps will be taken by the school. School Incident Commander/Superintendent

- Call 9-1-1 and notify local law enforcement and emergency responders.
- Determine what procedures should be activated, such as a REVERSE EVACUATION and SHELTER-IN-PLACE.
- Notify maintenance/building, custodial, and grounds staff to shut off mechanical ventilating systems, if appropriate.
- Take appropriate action to safeguard school property.
- Notify appropriate school personnel (Superintendent/Policy Group) of the status and actions taken and keep them updated of any significant changes.
- Activate internal and external communications plan.
- Monitor radio, television, Internet, and/or other means of information and report any developments to the Incident Commander.
- If it is determined that conditions warrant an EVACUATION, issue instructions for relocating to a safer location by means of walking, buses and cars.
- Notify relocation centers and determine an alternate relocation center if necessary.

- Disseminate information about the incident and follow-up actions such as where students/school has relocated and institute FAMILY REUNIFICATION procedures, if needed.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so and given the "All Clear" signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Implement additional procedures as instructed by the School and/or emergency Incident Commander.
- Document all actions taken.

Teachers and Staff

- Move students away from immediate vicinity of danger.
- Implement REVERSE EVACUATION if students are outside; observe wind direction by observing flags or leaves and move students appropriately.
- Execute SHELTER-IN-PLACE when instructed by the Incident Commander.
- Remain with students throughout the incident.
- Report any missing or injured students to the Incident Commander.
- Remain in safe area until the "All Clear" signal has been issued.
- In the event of building damage, evacuate students to safer areas of the building or from the building. If evacuation does occur, do not re-enter the building until an "All Clear" signal is issued.
- Document all actions taken.

B. Procedures for an Internal Chemical or Hazardous Spill

The Superintendent will determine the need to activate the School EOP and designate a School Incident Commander until a qualified HazMat or other emergency Incident Commander arrives at the scene with jurisdiction over the incident. Once an emergency Incident Commander arrives, it is critical to follow the instructions of, and cooperate with, that Incident Commander.

If the chemical spill is internal, the following steps will be taken by the school. Person Discovering the Spill

- Alert others in immediate area and leave the area.
- Close windows and doors and restrict access to affected area.
- Notify Principal/teacher/safety officer or call 9-1-1, if appropriate.
- Do not attempt to clean the spill.
- Seek first-aid if contact with spill occurs.

Incident Commander/Superintendent Actions

- Notify the local fire department and local/state departments of public health. Provide the following information:

- School name and address, including nearest cross street(s).

- Location of the spill and/or materials released; name of substance, if known.

- Characteristics of spill (color, smell, visible gases).

- Injuries, if any.

- Determine what procedures should be activated, such as EVACUATION.
- Notify local law enforcement of intent to evacuate.
- Avoid exposure to the chemicals or hazardous fumes or materials in any

EVACUATION.

- Notify maintenance/building/custodial and grounds staff to shut off mechanical ventilating systems, as appropriate.
- Notify the Principal, Superintendent/Policy Group of the status and actions taken, and keep them updated of any significant changes.
- Activate internal and external communications plan.
- Issue instruction if students will be evacuated to a safer location by means of walking, buses and cars.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so and given the "All Clear" signal the threat has passed.
- Address clean up needs and actions with appropriate fire, safety and/or emergency services personnel.
- Determine whether school will be closed or remain open.
- Document all actions taken.

Teachers and Staff

- Move staff and students away from the immediate danger zone and keep staff and students from entering or congregating in danger zone.
- Report location and type (if known) of the hazardous material to Incident Commander.
- Execute EVACUATION and relocation procedures when instructed by the Incident Commander unless there is a natural or propane gas leak or odor. If a natural or propane gas leak or odor is detected, evacuate immediately and notify the Principal/Incident Commander.
- Take class roster, first-aid kit and any other supplies or resources relevant to the incident.

- Check that all students have left the building. Students are not to be left unattended at any time during EVACUATION.
- Upon arrival at evacuation site take attendance. Notify Incident Commander or designee of any missing or injured students.
- Remain with students throughout the incident.
- Do not return to the building until emergency response personnel have determined it is safe and issued an "All Clear" signal.
- Document all actions taken.

Appendix 20: TECHNOLOGICAL HAZARD - EXPLOSION ANNEX

I. PURPOSE

An explosion can be the result of boiler explosion, gas leak, chemical or hazardous spill or some other man-made (bomb) or natural hazard. An explosion may require the activation of a several procedures, including:

- Evacuation.
- Family Reunification.
- Medical Emergency.
- Mental Health and Healing.

Any staff, student or visitor discovering an explosion will activate the fire alarm, report the explosion to the Principal, and call 9-1-1 for emergency services if injuries are apparent. Once an emergency Incident Commander arrives (police and/or fire), it is critical to follow the instructions of, and cooperate with, the Incident Commander who has jurisdiction at the scene.

No one may re-enter building(s) until it is declared safe by the fire department.

II. RESPONSIBILITIES

A. Incident Commander/Principal

- Call 9-1-1 to confirm the alarm, identify the school name and location, provide exact location of the explosion, if any staff or students are injured and inform emergency services (police and fire) the building is being evacuated and identify the location of the school command post.

- Activate an EVACUATION.

- Ensure that staff, students and visitors immediately evacuate the building using prescribed routes or alternate routes due to building debris to the assembly areas. Assembly areas may need to be relocated because of the building collapse or unsafe areas from the explosion or continued explosions.

- Notify the district office and institute communications plan.

- Designate staff to take the visitor log, student sign-out sheet and the critical incident response documents, information, items, supplies to the designated school command post.

- Designate staff to obtain student roll from teachers and identify any missing students.

- If safe and appropriate to do so, direct designated staff to shut off utilities.

- Notify and provide regular updates to staff and students of the status of the emergency.
- Upon consultation with Superintendent, fire department and law enforcement officials, and if necessary due to unsafe conditions direct an off-site evacuation to a designated primary relocation center.

- If relocation occurs, activate FAMILY REUNIFICATION.

- If relocation is not necessary, provide information on plan to return to the building and resumption of normal operations.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so and given the "All Clear" signal after the threat has passed.

B. Teachers

- Take the class roster and first-aid kit and any other supplies or resources relevant to the incident and lead students as quickly and quietly as possible out of the building to the designated assembly area(s).
- Use alternate escape routes if the regular route is blocked or there is a safety hazard.
- Assist or designate others to assist students with functional needs.
- Close the classroom door and turn out the lights upon exiting and confirm all students and personnel are out of the classroom.
- Take attendance at the assembly area. Report any missing students or staff members and/or any injuries to the Principal and/or emergency Incident Commander at the scene.
- Keep class together and wait for further instructions.
- Remain in safe area until the "All Clear" signal has been issued.
- Be prepared to move students if an off-site relocation is ordered.
- Be prepared to move the students if the situation warrants it.
- No one may re-enter building(s) until it is declared safe by the fire department.

Appendix 21: NATURAL HAZARD - SEVERE WEATHER/TORNADO ANNEX

I. PURPOSE

The purpose of this annex is to have procedures in place when a Severe Weather/Tornado Watch or Warning has been issued for the school's location.

II. RESPONSIBILITIES

A. School Incident Commander/ Principal

- When a Severe Weather/Tornado Watch has been issued:

- Monitor NOAA Weather Stations (National Weather Service, Weather Channel, or television). The weather radio is located in the office of each school.
- Bring all persons inside building(s).
- Be prepared to move students from mobile classrooms into the building.
- Close windows and blinds.
- Review severe weather drill procedures and location of safe areas. Severe weather safe areas are under desks, in hallways and interior rooms away from windows.
- Avoid gymnasiums and cafeterias with wide free-span roofs and large areas of glass windows.
- Review "DROP COVER and HOLD" procedures with students.
- Assign support staff to monitor all entrances and weather conditions.

When Severe Weather/Tornado has been issued for the school's location or Severe Weather or a Tornado has been spotted near school.

- Announce SHELTER-IN-PLACE alert signal.
- Direct students and staff inside the building to immediately move to interior safe areas, closing classroom doors after exiting.
- Ensure that students are in "DROP, COVER and HOLD" positions until the danger passes.
- Direct students and staff outside to REVERSE EVACUATE into the building.
- If outside, students and staff should move to the nearest interior safe area. If time does not permit, have students get down in the nearest ravine or open ditch or low spot away from trees or power poles.
- Relocate students and staff from any mobile classrooms in to the building.
- Remain in safe area until warning expires or until emergency personnel have issued an "All-Clear".

Appendix 22: FIRE ANNEX

I. PURPOSE

The Marathon ISD has a policy and procedures governing fire drills and conducts fire drills as required by law. All staff is trained on how to respond in the event of a fire.

- Any staff discovering fire or smoke will activate the fire alarm, and report the fire to the Superintendent, or call 9-1-1 if conditions require and/or injured are in need of medical assistance.

- Staff, students and visitors will immediately evacuate the building using prescribed routes or alternate routes to the assembly areas.
- No one may re-enter building(s) until it is declared safe by the fire department.

Once an emergency Incident Commander arrives (fire department), it is critical to follow the instructions of, and cooperate with, the Incident Commander who has jurisdiction at the scene.

II. RESPONSIBILITIES

A. Incident Commander/Superintendent

- Call or direct staff to call 9-1-1 to confirm the alarm is active, identify the school name and location, provide the exact location of the fire or smoke, if any staff or students are injured, state the building is being evacuated and identify the location of the school command post.

- Activate an EVACUATION.

- Ensure that staff, students and visitors immediately evacuate the building using prescribed routes or alternate routes due to building debris to the assembly areas. Assembly areas may need to be relocated because of the building collapse or unsafe areas from the fire.

- Notify the district office and institute communications plan.

- Direct office staff to take the visitor log, student sign-out sheet and the critical incident response documents, floor plans, information, items, supplies to the designated school command post.
- Designate staff to obtain student rolls from teachers and identify any missing students.

- Upon consultation with the Superintendent, fire department and law enforcement officials, and if necessary due to unsafe conditions, direct an off-site evacuation to a designated primary relocation center.
- If relocation occurs, activate FAMILY REUNIFICATION.

- If relocation is not necessary, provide information on a plan to return to the building and resumption of normal operations.
- Do not allow staff and students to return to the building until the fire department or emergency Incident Commander with jurisdiction over the scene has determined that it is safe to do so and given the "All Clear."

- Notify staff of the status of the emergency, if they can return to the building and when normal operations can resume.

B. Teachers

- Take the class roster and first-aid kit and any other supplies or resources relevant to the incident and lead students as quickly and quietly as possible out of the building to the designated assembly area(s).

- Use alternate escape routes if the regular route is blocked or there is a safety hazard.
- Assist or designate others to assist students with functional needs.

- Close the classroom door and turn out the lights upon exiting and confirm all students and personnel are out of the classroom.
- Take attendance at the assembly area. Report any missing students or staff members and/or any injuries to the Principal and/or emergency Incident Commander at the scene.

- Keep class together and wait for further instructions.

- Remain in a safe area until the "All Clear" signal has been issued.

- No one may re-enter building(s) until it is declared safe by the fire department.

Appendix 23: HOSTAGE ANNEX

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in the event of a hostage situation. It is critical that all staff know what to do in a hostage situation.

If the incident involving a hostage situation results in law enforcement being contacted and activated, it is critical to follow the instructions of, and cooperate with, the law enforcement official who will be the Incident Commander with jurisdiction at the scene.

II. RESPONSIBILITIES

- A Hostage Situation Involves One or More Persons Being Held Against Their Will by One or More Individuals. The Goal Is To Ensure Safety of Students, Staff and Others at the School and Prevent the Hostage(s) Being Moved Away From the School. All Staff Should be Aware of What to do in the Event of a Hostage Situation.
- If the hostage taker/s is unaware of your presence, do not intervene.
- Notify the Principal/School Incident Commander, School Resource Officer, or call 9-1-1 if unable to reach school authorities.

If school personnel or students are taken hostage:

- Follow instructions of the hostage taker.
- Try not to panic. Calm students if they are present.
- Treat the hostage taker as normally as possible.
- Be respectful to hostage taker/s.
- Ask permission to speak and do not argue or make suggestions.

A. Principal/School Incident Commander

- Call 9-1-1 immediately. Give dispatcher details of the situation; description and number of intruders, exact location in the building and that the school is in LOCKDOWN or taking other action if appropriate (such as EVACUATION if the hostage taker/s has a bomb). Ask for assistance from the hostage negotiation team.
- Announce LOCKDOWN or other procedure if conditions warrant.
- Ensure staff outside are notified of the situation and to move students away from the building to the outside assembly areas.
- Isolate the area and try to determine if weapons are involved, if possible.
- Redirect any buses en route to the school to an alternate location.
- Notify Superintendent and activate communications plan.
- Give control of the scene to police and hostage negotiation team.
- Ensure detailed notes of events are taken.

B. Teachers and Staff

- Teachers and staff will implement LOCKDOWN or other directed procedures upon hearing the alert. If outside, move to designated assembly areas and wait for further instructions.

- Everyone should remain in their location until given the "All Clear" unless otherwise instructed to take other action by a law enforcement officer.

III. OTHER PROCEDURES (that may be activated depending on conditions)

- Active Shooter.
- Evacuation.
- Family Reunification.
- Medical and Mental Health.
- Shelter-in-Place.

Marathon ISD

Continuity of Operations Plan

RECORD OF CHANGES

Change #	Date of Change	Change Entered By	Change Notes	Location/Section of Change
1.	9/18/21	Peter Price	Preparation of 21.22 for 9/22/21 school board meeting	Review of entire document
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				

OVERVIEW

A Continuity of Operations Plan, or "COOP," is an effort within Marathon Independent School District to ensure that essential functions continue to be performed during a wide range of disruptions to routine operations, including localized infrastructure outages and natural, technological, or human-caused disasters. This COOP planning template provides a basic outline for continuity of operations program development. This template and documentation herein is reflective of and supports the district's Emergency Operations Plan.

The Continuity of Operations Plan also includes continuity guidance for each district level department, district facility and campus. As a document developed in close collaboration with the district emergency management program, the COOP uses a "multi-hazards" approach to program development and an integrated approach to continuity incident management. Marathon Independent School District is committed to maintaining and rapidly restoring essential services to students, faculty, and staff in the event of an emergency or disaster. In the event of facility damage or if essential functions are disrupted, it is imperative that functions and services be resumed as quickly as possible. Support for resuming essential functions and services includes consideration for staffing, educational programs, student support, alternate facilities, records, equipment/supplies, and vendors/contracts.

CAMPUS & DEPARTMENT CONTINUITY PROGRAMS

Key personnel who are relocated under this plan are collectively known as the Safety Team. Upon activation, these team members will deploy to the Marathon Community Center if the primary facility is compromised. Upon arrival, continuity personnel will establish an operational capability and perform essential functions within 12 hours from the time of the activation of the COOP, for up to a 30 day period or until normal operations can be resumed.

Each Campus Administrator and Department Manager is responsible for Campus or Department Continuity Programs including development of operating guidelines and job aids to support essential functions, staff contact lists, coordinating continuity operations when activated, and completing training and testing as appropriate.

Department specific plans are developed to facilitate the continuity and recovery process for the following District departments:[3]

Financial Services	Curriculum and Instruction	
Budget Services	Education Support Services	
Administration/Superintendent's Office	School Office	
Athletics	Human Resources	
Facilities/Custodial	Planning and Community Relations	
Food Service/Child Nutrition	Transportation	
Communications		
School Nursing Services	Technology	

ESSENTIAL FUNCTIONS

A critical step in developing a COOP is identifying the district's essential functions, their associated key personnel, and supporting critical systems/processes that must be sustained.

<u>While all functions are important, each activity may not be an essential function that must be continued in a disruption.</u>

Steps in identifying essential functions are:[4]

1. Identify departmental and campus functions.
2. Determine essential functions - functions that have one or more of these attributes:
    - Has direct, immediate effect in preventing loss of life, personal injury, or loss of property.
    - Is essential for teaching and maintaining the educational environment.
    - Provides vital support to essential function(s) of another department.
    - Is required by law.
    - Must be continued under all circumstances.
    - Cannot suffer a significant interruption.
3. Prioritize these essential functions and list below.
4. Identify staff responsible for performing essential function by job title.
5. Identify the vital record and record location for each essential function.

[3] Tailor the continuity and recovery group titles to those of your district. Use titles only – do not use the names of specific individuals.

[4] Sometimes tying functions to an organization's "Mission Statement" is helpful in identifying essential functions.

6. Determine the duration of time that a function or service can be interrupted before it must be restored to an acceptable level of operation.[5]

				Function Restoration Needed Within….			
Essential Function	**Person(s) Responsible (by Position Title)**	**Essential Records or IT Systems Needed**	**Location of Record (Network, Cabinet)**	**0-24 Hrs.**	**2-3 Days**	**1 Week**	**Beyond**
Emergency and Continuity Incident Management Coordination	Superintendent	District COOP and EOP, Continuity Staff Contact Information	Electronic Database and Hard Copies in Office/ EOC	**X**	**X**	**X**	**X**
Re-establish curriculum delivery for affected campus(s) at alternate location(s) or via home delivery using distance-learning resources	Superintendent	Education delivery technology; alternate classroom space or virtual curriculum delivery system	Shared Electronic Database	**X**	**X**	**X**	**X**
				☐	☐	☐	
				☐	☐	☐	
				☐	☐	☐	

District functions and services not deemed essential may be suspended to focus personnel and resources on essential functions during large scale or long-term disruption incidents.

IDENTIFICATION OF CONTINUITY PERSONNEL

During an event requiring activation of the COOP, emergency employees and other special categories of employees will be activated by the Superintendent or designee to perform assigned response duties. One of these categories is continuity personnel, which can include Continuity Incident Command Team Members, workers responsible for Essential Function Continuity Operations, Curriculum Coordinators and Support Staff.

[5] Tailor this list by function to the departments and operations of your district

Essential Function	Minimum Staffing Requirements	Continuity Strategy/Shifts	Support Staff Requirements Number/Type	Total Staff
District Continuity Incident Management--Superintendent	5 staff: Principal, Business Manager, Secretary, Sheriff Deputy, Fire Chief	Adjust work hours according to need	N/A	6
Identifying alternate district operations facilities--Marathon Community Center	5 staff: Principal, Business Manager, Secretary, Sheriff Deputy, Fire Chief	Adjust work hours according to need	N/A	6

In order to support continuity of operations, individuals assigned to support these operations must be knowledgeable about their roles and responsibilities and have the proper access, equipment, and skills. The chart below identifies key continuity staffing needs. Contact information for each staff member filling these roles is critical and should be kept updated under separate cover for privacy purposes.[6]

The District also maintains a list of individuals who are trained and certified to support educational activities if assigned teachers and/or administrators are unavailable to support their routine or educational continuity activities.

TRAINING, TESTING, AND EXERCISES

The District has established an effective Training, Testing, and Exercise (TT&E) program to support the organization's preparedness and validate the continuity capabilities, program, and ability to perform essential functions during an emergency. The testing, training, and exercising of continuity capabilities is essential to demonstrating, assessing, and improving the district's ability to execute the continuity program, plans, and procedures.

- **Training** familiarizes continuity personnel with their roles and responsibilities in support of the performance of essential functions during a continuity event.

- **Tests and exercises** serve to assess, validate, or identify for subsequent correction, all components of continuity plans, policies, procedures, systems, and facilities used in response to a continuity event. Periodic testing also ensures that equipment and procedures are kept in a constant state of readiness.

[6] Tailor this list to the stakeholders and suppliers specific to your district

The District performs TT&E events at regular intervals, as shown in the table below.

Continuity Training & Exercise Requirements	Monthly	Quarterly	Annually	As Required
Test and validate equipment to ensure internal and external interoperability and viability of communications systems.	✓			
Test alert, notification, and activation procedures for all continuity personnel.		✓		
Test primary and back-up infrastructure systems and services at continuity facilities.			✓	
Test capabilities to perform essential functions.			✓	
Test Annexes for recovering vital records, critical information systems, services, and data.			✓	
Test and exercise of required physical security capabilities at continuity facilities.			✓	
Test internal and external interdependencies with respect to performance of essential functions.			✓	
Train continuity personnel on roles and responsibilities.			✓	
Conduct continuity awareness briefings or orientation for the entire workforce.			✓	
Train district/campus leadership on essential functions.			✓	
Train personnel on all reconstitution procedures.			✓	
Allow opportunity for continuity personnel to demonstrate familiarity with continuity plans and procedures and demonstrate district/campus capability to continue essential functions.			✓	
Conduct an exercise that incorporates the movement of continuity personnel to continuity facilities.			✓	
Conduct assessment of district/campus continuity TT&E programs and continuity plans and programs.			✓	
Report findings of all annual assessments to the Superintendent.			✓	
Conduct successor training for all district/campus personnel who assume the authority and responsibility of the district/campus leadership if that leadership is incapacitated or becomes otherwise unavailable during a continuity situation.			✓	
Train on the identification, protection, and ready availability of electronic and hard copy documents, references, records, information systems, and data management software and equipment needed to support essential functions during a continuity situation for all staff involved in the vital records program.			✓	

Test capabilities for protecting classified and unclassified vital records and for providing access to them from the continuity facility.			✓	
Train on a campus devolution option for continuity, addressing how the district/campus will identify and conduct its essential functions during a disaster or in the aftermath of a catastrophic emergency.			✓	
Conduct personnel briefings on continuity plans that involve using or relocating to continuity facilities, existing facilities, or virtual offices.				✓
Allow opportunity to demonstrate intra- and interagency continuity communications capability.				✓
Allow opportunity to demonstrate back-up data and records required for supporting essential functions at continuity facilities are sufficient, complete, and current.				✓
Allow opportunity for continuity personnel to demonstrate their familiarity with the reconstitution procedures to transition from a continuity environment to normal activities.				✓
Allow opportunity for continuity personnel to demonstrate their familiarity with agency devolution procedures.				✓

The District formally documents all conducted continuity TT&E, including the event date, type, and participants. Documentation should include test results, feedback forms, participant questionnaires, and other documents resulting from the event. Continuity TT&E documentation for the district is managed by Peter Price and is found at the Administration Building. Further, the District conducts a comprehensive debriefing after each exercise, which allows participants to identify systemic weaknesses in plans and procedures and recommend revisions to the district/campus continuity annex.

SAMPLE: TT&E Documentation

The following table shows possible documentation for a TT&E event.

Event	Event Type and Purpose	Date	Confirmation Initials or Signature
Continuity Facility Communications Check	Test and validate equipment to ensure internal and external interoperability and viability of communications systems	10.26.20	
Participants	**Office**	**Phone/Email**	**Location**
Pete Price, Mary Grisham	Administration	432.386.4431	High school

The District has developed a Corrective Action Plan (CAP) to assist in documenting, prioritizing, and resourcing continuity issues identified during TT&E activities, assessments, and emergency operations. The District CAP incorporates evaluations, After Action Reviews (AARs), and lessons learned from a cycle of events into the development and implementation of its CAP. The District CAP is maintained by the Superintendent and documentation is found at the Administration Building.

HUMAN RESOURCES

It is important that all staff, especially individuals not identified as continuity personnel, stay informed and accounted for during a continuity event. The District has established procedures for contacting and accounting for employees, including their operating status, in the event of an emergency.

District employees are expected to remain in contact with their direct supervisor during any facility closure or relocation situation.

The District will provide staff with guidance in order to continue essential functions during an emergency. The District may use any of the following methods to communicate with staff during a continuity event:

- Website or social media.
- Live employee briefings.
- Telephonic contact (voice, text).
- Local television, radio or print media.
- Other forms of communication as necessary.

Accounting for all personnel during a continuity event is of utmost importance. To account for all staff, the District will access the checklist of all continuity personnel in the Go Kit and attempt to contact personnel that are unaccounted for. Accountability information is reported to the Superintendent at (2) hour increments. The Superintendent's Office has the responsibility of attempting contact with those individuals who are unaccounted for.

An event that requires the activation of the COOP may personally affect district staff. Therefore, the Business Office has the responsibility to create provisions and procedures to assist all staff, especially those who are disaster victims, with special human resource concerns following a catastrophic disaster.

HUMAN RESOURCE CONSIDERATIONS

The district continuity program, annexes, and procedures incorporate existing district/campus-specific guidance and direction for human resource management, including guidance on pay, leave/time off, work scheduling, benefits, telework, hiring

and termination, authorities, and flexibilities. The Human Resources Director has the responsibility for district human resource related issues.

The District Continuity Coordinator and Continuity Manager work closely with the Human Resources Office to resolve human resource issues related to continuity activities. The Human Resources Director serves as the district liaison to work with the Continuity Coordinator or Continuity Manager when developing or updating the district's Emergency Operations Plan.

CONCEPT OF OPERATIONS

The Concept of Operations section explains how the district will implement its continuity plan, and specifically, how it will address each continuity element. The district's continuity implementation process should include the following **four phases: readiness and preparedness, activation, continuity operations, and reconstitution**.

A. Readiness and Preparedness Phase

Marathon Independent School District will participate in the full spectrum of readiness and preparedness activities to ensure personnel can continue essential district functions in a multi-hazard environment. Marathon Independent School District readiness activities are divided into two key areas:

- District readiness and preparedness
- Campus readiness and preparedness

1. District Readiness and Preparedness

The Marathon Independent School District Superintendent's Office is the lead entity for developing and maintaining overarching district disaster readiness and preparedness plans and training including (but not limited to):

- Hazard Identification and Risk Assessment (HIRA)
- District Emergency Operations Plan (EOP)
- Assisting district departments and campuses to develop and maintain their site-specific emergency operations plans and procedures
- Coordinating emergency management training for personnel

2. Campus Readiness and Preparedness

Marathon Independent School District personnel will prepare for a continuity event and plan in advance for what to do in an emergency. Marathon Independent School District personnel will also be encouraged to develop a Family Emergency Plan to increase personal and family preparedness.

B. Activation Phase

To ensure the ability to attain operational capability at alternate facilities and with minimal disruption to operations, Marathon Independent School District will execute activation plans as described in the following sections.

1. Decision Process Matrix

The Marathon Independent School District COOP will be activated by the Superintendent, or designee, based on a hazard or an emergency directed at the district.

If an incident only affects a single district campus, the principal of that campus has the authority to activate their campus continuity procedures, but they must communicate the activation to the Marathon Independent School District (through the chain of organizational structure) as soon as it is possible to do so.

The activation of the COOP is a situation-driven process that allows flexible and scalable responses to multi-hazard incidents that could disrupt operations with or without warning and during work or non-work hours. Activation of the COOP will not be required for all emergencies or disruptions, since other actions may be more appropriate.

The decision to activate the Marathon Independent School District's COOP and related actions will be tailored for the situation and based on projected or actual impact. There may or may not be advanced warning, depending on the disaster. To support the decision-making process regarding plan activation, key organization personnel will use the decision matrix below.

Decision Matrix for Continuity Plan Implementation		
	Business Hours	**Non-Business Hours**
Even	• Is the hazard aimed at the facility or campus area? • Is the hazard aimed at campus personnel? • Are employees unsafe remaining in the facility and/or campus area?	• Is the hazard aimed at the facility or campus area? • Is the hazard aimed at campus personnel? • Who should be notified of the hazard? • Is it safe for employees to come to work the next day?

Even	• Is the facility/campus affected? • Are personnel affected? Have personnel safely evacuated or are they sheltering-in-place? • What are instructions from first responders? • How soon must the district be operational?	• Is the facility/campus affected? • What are instructions from first responders? • How soon must the district be operational?

As the decision authority, the Marathon Independent School District Superintendent (or their designee) will be kept informed of the situation and will evaluate all available information relating to:

- Direction and guidance from local/state/federal emergency authorities.
- Incident status of on-campus institutions.
- The health and safety of personnel.
- The ability to execute essential functions.
- Changes in hazard advisories.
- Intelligence reports.
- The potential or actual effects on campus power infrastructure, communications/information systems, office facilities, and other vital equipment.
- The expected duration of the emergency situation.

2. Alert and Notification Procedures

Marathon Independent School District maintains plans and procedures for communicating and coordinating activities with personnel before, during, and after a continuity event.

Before an event, personnel in Marathon Independent School District will monitor potential hazard information, including (but not limited to):

- Relevant social media and news outlets.
- NOAA/NWS.
- Intelligence provided by local/state/federal public safety agencies.
- On-campus emergency alarms and notification systems.

In the event normal operations are interrupted or an incident appears to be imminent, Marathon Independent School District will communicate the campus' operating status with all stakeholders per the provisions of the Marathon Independent School District Communications Plan.

Upon the decision to activate the COOP, Marathon Independent School District will notify all affected and interdependent campus entities with information regarding continuity activation status, operational and communications status, and the anticipated duration of relocation(s).

3. Relocation Process

Once the COOP is activated and personnel are notified, Marathon Independent School District will relocate critical personnel and essential operational functions to an alternate facility(s) if necessary. Marathon Independent School District critical personnel will deploy/relocate to a pre-determined alternate facility(s) to perform the campus' essential functions and other continuity/reconstitution-related tasks.

C. Continuity Operations Phase

Upon activation of the COOP, all Marathon Independent School District departments will continue to operate at their home operating facilities (if safely possible) until ordered to cease operations by the Superintendent's Office through the heads of each department. At that time, affected departments' essential functions will transfer to their alternate facility. Marathon Independent School District should ensure that the COOP can be operational within 12 hours of plan activation.

First arriving department critical personnel at the alternate facility will prepare the site for essential function operations. Upon arrival at the alternate facility, critical personnel will:

- Ensure infrastructure systems, such as lighting, power, water, sanitation (bathrooms), and climate control (if applicable) are functional.
- Ensure communications and network connections are in place and functional.
- Verify all department critical personnel are on-duty, or en-route, and are aware of the move to the alternate facility.
    - The current supervisor on site at the alternate facility will be responsible for verifying department personnel accountability (critical and support), and ensuring they are updated on current communications (department radio channels and phone numbers), and department leadership (who is in charge of the department operations at that time).
- Notify the Superintendent's Office (through the department head) when said department has resumed essential functions at the alternate facility.
    - If resumption of department essential functions will be delayed at the alternate facility, notify the Superintendent's Office immediately to give a

status report and request additional resources as needed to restore department essential functionality.

A requirement of each department head is to account for all personnel under their authority. Each district department will outline a process of personnel accountability in their department continuity procedures. This process may include using call-down telephone trees, email, or text verification. The accountability process should also include what to do about department personnel who are unaccounted for.

During continuity operations, Marathon Independent School District may need to acquire necessary personnel, equipment, and supplies that are not already in place for continuity operations on an emergency basis and/or to sustain operations for up to 30 days or until normal operations can be resumed. The Superintendent's Office maintains the authority for emergency procurement.

D. Reconstitution Operations Phase

Within 48 business hours after receiving approval from the appropriate emergency services, and health and safety authorities that the incident has ended and is unlikely to immediately reoccur, reconstitution will begin. Marathon Independent School District will initiate a reconstitution plan, and begin to coordinate operations to salvage, restore, and recover the district's primary operating functions and department home facilities.

A district **Reconstitution Manager** will be designated for all phases of the district/campus reconstitution process, and each district/campus department will designate a reconstitution point-of-contact (POC) to work with the Reconstitution Manager and to coordinate and communicate developments regarding department reconstitution statuses.

During continuity operations, the Reconstitution Manager should determine the status of the department/facility(s) affected by the event as soon as practical (once all essential district functions have been restored). Upon obtaining the status of the facility(s), the Reconstitution Manager will determine how much time is needed to repair departments' home operating facility and/or acquire a new facility. Should Marathon Independent School District decide to repair the facility, the Reconstitution Manager has the responsibility of supervising the repair process and should notify the district superintendent of the status of repairs, including estimates of when the repairs will be completed.

These reconstitution plans are viable regardless of the level of disruption that originally prompted implementation of the COOP. Once the appropriate district authority has made this determination, one or a combination of the following options may be implemented, depending on the situation:

- The affected department(s) continues to operate from its alternate facility(s).

- Reconstitute the affected department(s) home operating facility(s) and begin an orderly return to said facility(s).
- Begin to establish a reconstituted affected department(s) in another facility or at another designated location.

1. Reconstitution Planning Levels

Reconstitution planning levels have been created to focus and support the reconstitution planning process. A description of the levels is provided in the table below:

Reconstitution Level	Description
Level 1: Operational Planning	**The primary operating facility has suffered no damage or has been minimally damaged.** Planning for this level of disruption focuses on returning operations to the primary operating facilities, which includes restoring normal operations with personnel, records, and equipment at the primary operating facility once the incident or disruption has ended. This level generally would last less than 30 days.
Level 2: Short-Term Planning	**The primary operating facility has been moderately damaged.** Planning for this level of disruption focuses on moving operations to a temporary operating facility, which includes restoring normal operations with personnel, records, and equipment at a temporary operating facility. This level generally would last from one-to-six months.
Level 3: Long-Term Planning	**The primary operating facility has been severely damaged or damaged beyond repair.** Planning for this level of disruption focuses on moving operations to a new or temporary primary operating facility, which includes restoring normal operations with personnel, records, and equipment at a new or rebuilt operating facility. This level generally will last six months or longer.

2. Returning to Full Operations

Before relocating back to the primary operating facility or another facility, the local or district law enforcement agency, environmental and safety, and facility services will conduct appropriate security, safety, and health assessments to determine building

and/or workspace suitability. In addition, district IT/Telecom will verify that all systems, communications, and other required capabilities are available and operational and that the affected district department(s) is fully capable of accomplishing its normal functions and operations at the new or restored home operating facility.

Upon a decision by the Superintendent's Office or designee that the home operating facility of the affected department(s) can be reoccupied or that the department(s) will be re-established in a different facility:

- The Reconstitution Manager and the head(s) of the affected department(s) will develop space allocation and facility requirements for their affected department(s).
- The head(s) of the affected department(s) will notify their personnel that the emergency has passed, and will develop procedures, as necessary, for restructuring/reassigning their staff in support of the reconstitution process.

Upon verification that the required capabilities are available and operational and that the affected department(s) is fully capable of accomplishing all normal functions and operations at the new or restored facility, the head(s) of the affected department(s) will begin supervising a return of personnel, equipment, and documents to the department's permanent operating facility.

Marathon Independent School District Human Resources will develop processes for receiving and processing employee claims during the continuity event, including personnel claims (such as workers' compensation, compensation for injuries, overtime pay, etc.) and replacing lost or broken equipment.

Marathon Independent School District will conduct an After-Action Review (AAR) once back in full operating functionality. The Superintendent's Office is responsible for initiating and completing the AAR, and all affected departments within Marathon Independent School District will have the opportunity to provide input to the report. The AAR will address the effectiveness of the continuity plans and procedures, identify areas for improvement, and then develop a Marathon Independent School District Continuity of Operations Improvement Plan as soon as possible after the reconstitution.

BUDGETING AND ACQUISITION OF RESOURCES

The District budgets for and acquires those resources and capabilities essential to continuity operations. The continuity budget is maintained by the Business Office. Within this budget, the District allocates funds for continuity resources and capabilities in accordance with district policy and other applicable directives and provides for the acquisition of those resources necessary for continuity operations on an emergency basis for up to 30 days or until normal operations can be resumed.

As part of the budget process, the District utilizes a risk management methodology to identify, prioritize, and justify the allocation of budgetary resources. The District integrates the continuity budget with its long-term strategic plan and links the budget directly to objectives and metrics set forth in that plan.

For those contracts vital to the support of district/campus essential functions, the District has ensured contractor statements of work include the provision to provide staffing, services and resources during emergency conditions. A list of vital contracts is found at the Administration Building and maintained by the Business Office. During an emergency situation, the Business Manager is responsible for oversight of emergency work by contractors.

The District will keep thorough documentation of all expenses. The District must consider documentation of expenses that are in excess of normal operations. Specific documentation on forms provided by the State of Texas and/or FEMA may be required to be eligible for reimbursement in a declared disaster.

CONTINUITY COMMUNICATION & KEY EXTERNAL CONTACTS

The District recognizes communication as a critical component of successful management of an emergency and continuity of operations. The District has identified primary and alternate modes of communication in the district Multi-Hazard Emergency Operations Plan (EOP) and will use those capabilities in support of internal and external communication for continuity of operations.

Listed below are the key external contacts that must be notified if continuity activation is declared.

Notification Level:

Level 1 = Provide immediate notification of service interruption and coordinate for immediate continuity resource support.

Level 2 = Provide notification of service interruption as time permits.

Level 3 = Provide courtesy notification of service interruption.

Notification (1, 2, 3)	List Supplier/Vendor/ StakehPrioryolder/Customer Name	Type of Service Provided/ Received	Em*ail Address	24 Hour Contact #
1	Marathon Water and Sewer	Provide water services		432.386.4229
1	AEP	Power outages		866.223.8508
1	Region 18	Internet provider		432-563-2380

COMMUNICATIONS

The District has identified available and redundant critical communications systems that are located at the primary operating facility and continuity facility. Further, the District maintains fully capable continuity communications that support district/campus needs during all hazards.

All necessary and required district communications and IT capabilities should be operational within 12 hours of continuity activation.

Additional detailed information on the district communications systems and requirements is located in the Go-Kits.

EMERGENCY ORDER OF SUCCESSION

One of the fundamental principles of continuity planning is to maintain leadership in the event of an emergency by establishing an order of succession in the event the district, department or campus leaders are not available during an emergency. Orders of Succession run from three to five deep utilizing position titles rather than individual names.

Continuity succession is critical in the event leadership is debilitated or incapable of performing their legally authorized duties, roles and responsibilities. The following predetermined Orders of Succession is designed to allow for an orderly, and predefined, transition of leadership within the district. Successors to the Superintendent, will serve only until the Board of Trustees designates a replacement.[7]

Superintendent Order of Successors
Superintendent
Dean of Students
Business Manager
District Secretary

EMERGENCY DELEGATION OF AUTHORITY[8]

The Delegation of Authority outlines explicitly in a statement the authority of an official so designated to exercise the district's direction. The District at all levels must coordinate the development and revision of Delegations of Authority with their General or Chief Counsel to ensure legal sufficiency.
Initial COOP delegation of authority will follow department specific guidelines utilizing the described orders of succession. In some circumstances, the District may choose to delegate specific authorities in a manner other than through the order of succession to ensure the requirements for competency related to essential functions are met. Additionally, specific limitations may be implemented during continuity or emergency

[7] Tailor this list by function to the departments and operations of your district. Use titles only – do not use the names of specific individuals.

[8] This section should identify, by position, the legal authority for individuals to make key policy decisions during a continuity
event.

situations. The authorities, responsibilities and exceptions for orders of succession are clearly noted in the district, department or campus delegations of authority. (*See Appendix 1.*)

GO-KITS

Each department and campus is responsible for having available items such as checklists, contact lists, files important to department or campus continued operation, and any other specialized items essential to coordinate an effective response during an emergency and provide for the rapid resumption of essential functions.

Example for a Department or Campus Go-Kit[9]

Department/Campus Go-Kit	

• District identification badge
• Communication equipment
  – Organization cell phone
  – Personal cell phone
• Hard copies of student records
• Reunification material
• COOP
• Directions to continuity facility
• Master contact lists
	• District and emergency contact numbers
	• Nurses medical kit
	• Chargers/extra batteries for phones, GPS, and laptop
	• AED, first aid kit
	• Maps of surrounding area
	• Flashlight
	• Emergency Operations Plan
	• Educational materials/ supplies
	• Pens, pencils and paper

•	•
•	•
•	•

Individual office staff members and teachers should build similar go-kits to include essential work or teaching materials.

VITAL DATA, INFORMATION SYSTEMS & ESSENTIAL RECORDS MANAGEMENT

Planning for resumption of vital information technology (IT) applications, data, hardware, communications (such as networking) and other IT infrastructure is an important part of the district's comprehensive planning process. This component of

[9] Tailor this list to the unique needs of each campus or department, recognizing that some basic supplies will be the same for all.

the district's plan is located in the District IT Disaster Recovery Guidelines and supporting documentation. The IT Disaster Recovery Guidelines, maintained under separate cover, include Recovery Time Objectives, Recovery Point Objectives, and Technical Recovery Guidance for each IT system that supports district essential functions. It is the responsibility of IT to support the operational needs of the district departments, campuses and essential functions. As such, IT Disaster Recovery Guidelines and processes focus on supporting these needs rather than identifying limitations.

Essential records refer to information systems and applications, electronic and hard copy documents, references and records, including sensitive data, needed to support essential functions during a continuity incident. These records include information needed to protect the legal and financial rights of the District and its staff. The District has incorporated its essential records program into the overall continuity program, plans and procedures. The District Records Management Program is responsible for coordinating support of records management into the COOP.

The back-up and off-site storage of vital data and essential records listed in the IT Disaster Recovery Plan and Records Management Retention Schedule are coordinated between the IT department and records management staff in conjunction with input by each district operation or support department. When needed, vital data and essential records can be retrieved from off-site storage for duplication and distribution.[10] The District IT Disaster Recovery Plan and Record Management Retention Schedule can be found with Juan Saldana in the high school.

CONTINUITY FACILITIES

When a district facility is lost due to an incident, continuity facilities will be needed to support district essential functions. Potential continuity facility locations should be pre-identified to include: Use of noneducational sites; consolidating within other district educational facilities or via agreement with external partners such as local community centers or other partner school districts, and/or facilities owned or operated by private or nongovernmental sectors.

Continuity operations could include alternate uses of existing facilities or virtual options for the relocation of campus-level educational activities or key district leaders and support staff.

The District has assessed the organization's essential functions to identify which functions the district must conduct onsite and which functions, if any, district staff can

[10] Update guidance based upon district specific redundancies (off-site storage is considered the best practice).

conduct via telework, including evaluating the use of telework for supporting extended continuity operations.

Essential Function[11]	Current Telework Capabilities
Housing students in safe location (Marathon Community Center)	Not available

[11] Tailor this list by function to the departments and operations of your district.

The District must identify locations that may serve as continuity facilities. Locations should be evaluated where the potential disruption of the organization's ability to initiate and sustain operations is minimized. This section should identify alternate facilities, and the infrastructure or resources needed to conduct essential functions at these facilities.

Continuity Facility	Physical Address	Point of Contact Information	Site Capabilities (Network, Phone, Wi-Fi etc.)	District Owned (Y/N)	Agreement in Place (Y/N)	Length of Availability
Marathon Community Center	2nd Street, Marathon, TX	Ruben Ortega	Not available	No	Yes	Ongoing

DEVOLUTION OF CONTROL AND DIRECTION

The District is prepared to transfer all its essential functions and responsibilities to personnel at a different location should emergency events render leadership or staff unavailable to support the execution of the district's essential functions. If deployment of continuity personnel is not feasible due to the unavailability of personnel, temporary leadership of the District will devolve to ESC Region 18 Service Center.

Appendix 1

DELEGATION OF AUTHORITY
and
SUCCESSION
for
SUPERINTENDENT of SCHOOLS

PURPOSE
This is a delegation of authority for the continuity of essential functions through the orderly succession of administrators/staff at _Marathonp_ISD to the Office of the Superintendent in case of the Superintendent's absence, a vacancy in that office or the inability of the Superintendent to act during a disaster or national security emergency.

DELEGATION
I hereby delegate authority to the following administrators, in the order listed below, to exercise the powers and perform the duties of the Superintendent, in case of my absence, inability to perform or vacancy of the office and until that condition ceases.

1) Superintendent
2) Dean of Students
3) Business Manager
4) District Secretary

If this position is vacant, the next designated official in the order of succession may exercise all the powers, duties, authorities, rights and functions of the Office of the Superintendent but may not perform any function or duty required to be performed exclusively by the office holder.

Eligibility for succession to the Office of the Superintendent shall be limited to officially assigned incumbents of the positions listed in the order of succession, above. Only officials specifically designated in the approved order of succession are eligible. Persons appointed on an acting basis, or on some other temporary basis, are ineligible to serve as a successor; therefore, the order of succession would fall to the next designated administrator in the approved order of succession.

Superintendent Pete Price

__Marathon ISD__ ISD

____9.18.21_ DATE

References

Continuity Guidance Circular 1 (CGC 1), *Continuity Plan Template and Instructions for Non-Federal Governments* dated September 2013, FEMA.

ADA TRANSITION PLAN

PREPARED FOR MARATHON ISD

By Robert W. Simpson

Registered Accessibility Specialist
#1136

INTRODUCTION

The following report is based on my site assessment performed on August 15, 2019. It notes areas where architectural barriers in existing buildings may be reduced or eliminated to an extent readily achievable according to Title III of ADA. This is related in Section 36.304 (a) & (c) below. Some existing barrier removable may not be readily achievable as noted in the report.

Existing Buildings Public Accommodations

- (a) General. A public accommodation shall remove architectural barriers in existing facilities, including communication barriers that are structural in nature, where such removal is readily achievable, i.e., easily accomplishable and able to be carried out without much difficulty or expense.

- (c) Priorities. A public accommodation is urged to take measures to comply with the barrier removal requirements of this section in accordance with the following order of priorities. (1) First, a public accommodation should take measures to provide access to a place of public accommodation from public sidewalks, parking, or public transportation. These measures include, for example, installing an entrance ramp, widening entrances, and providing accessible parking spaces.

- (2) Second, a public accommodation should take measures to provide access to those areas of a place of public accommodation where goods and services are made available to the public. These measures include, for example, adjusting the layout of display racks, rearranging tables, providing Brailled and raised character signage, widening doors, providing visual alarms, and installing ramps.
- (3) Third, a public accommodation should take measures to provide access to restroom facilities. These measures include, for example, removal of obstructing furniture or vending machines, widening of doors, installation of ramps, providing accessible signage, widening of toilet stalls, and installation of grab bars.
- (4) Fourth, a public accommodation should take any other measures necessary to provide access to the goods, services, facilities, privileges, advantages, or accommodations of a place of public accommodation.

Parking Spaces

- 502 Parking Spaces
- 502.1 General. Car and van parking spaces shall comply with 502. Where parking spaces are marked with lines, width measurements of parking spaces and access aisles shall be made from the centerline of the markings.
- EXCEPTION: Where parking spaces or access aisles are not adjacent to another parking space or access aisle, measurements shall be permitted to include the full width of the line defining the parking space or access aisle.

502.2 Vehicle Spaces. Car parking spaces shall be 96 inches (2440 mm) wide minimum and van parking spaces shall be 132 inches (3350 mm) wide minimum, shall be marked to define the width, and shall have an adjacent access aisle complying with 502.3.
EXCEPTION: Van parking spaces shall be permitted to be 96 inches (2440 mm) wide minimum where the access aisle is 96 inches (2440 mm) wide minimum.
502.6 Identification. Parking space identification signs shall include the International Symbol of Accessibility complying with 703.7.2.1. Signs identifying van parking spaces shall contain the designation "van accessible." Signs shall be 60 inches (1525 mm) minimum above the finish floor or ground surface measured to the bottom of the sign.



Proposed Elementary Parking

Add vertical signage and level transition to the elementary sidewalk.

High School Parking

Existing Parallel Space

Can remain but requires users to exit vehicle in a traffic lane.



Proposed Spaces at North Gym Doors

Two spaces can serve this accessible entrance. Provide 24’ total width and two vertically mounted signs 16’ apart.



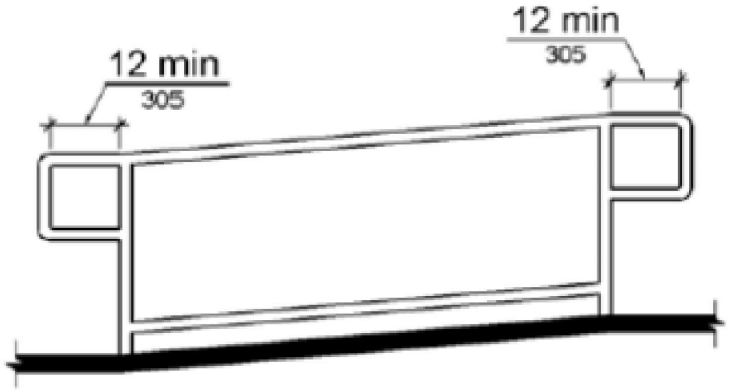
Cafeteria Entrance



Chapter 4 Accessible Routes

- 405 Ramps
- 405.1 General. Ramps on accessible routes shall comply with 405.
- 405.2 Slope. Ramp runs shall have a running slope not steeper than 1:12.
- 405.8 Handrails. Ramp runs with a rise greater than 6 inches (150 mm) shall have handrails complying with 505.
- 405.9 Edge Protection. Edge protection complying with 405.9.1 or 405.9.2 shall be provided on each side of ramp runs and at each side of ramp landings.

- An accessible route is provided from the south sidewalk to the kitchen entrance. The sole entrance to the cafeteria dining area is accessed by steps. Provide a compliant ramp to this entrance door.



505 Handrails Handrails shall be provided on both sides of stairs and ramps.

The existing ramp from the gym to the high school classroom building provides a handrail on one side, not providing edge protection to 4” height as required in the figure included in Chapter 4 above. Provide a handrail on the wall side and edge protection at the drop off.

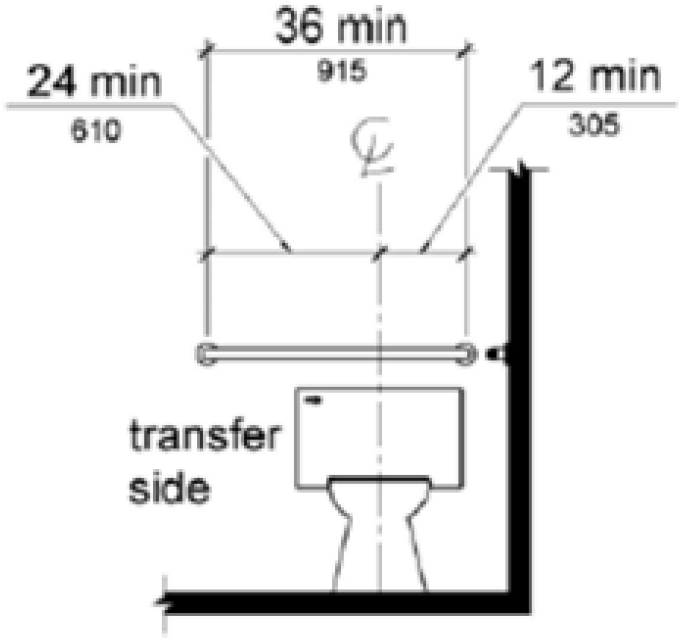


604 Water Closets and Toilet Compartments

High school student toilet room water closets provide a rear grab bar 24” length where 36” is required.



Figure 604.5.2 Rear Wall Grab Bar at Water Closets



578

CHAPTER 7: COMMUNICATION ELEMENTS AND FEATURES

Permanent room signage

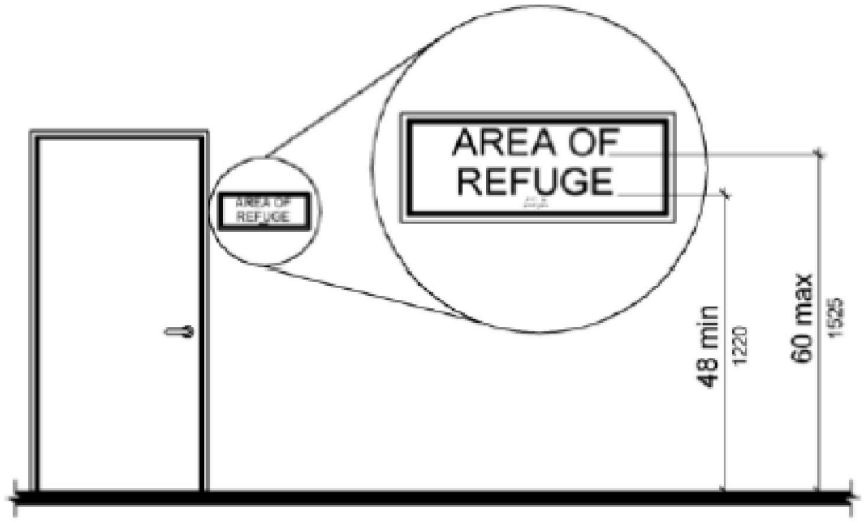
- **703.1 General.** Signs shall comply with 703. Where both visual and tactile characters are required,
- either one sign with both visual and tactile characters, or two separate signs, one with visual, and one
- with tactile characters, shall be provided.

- **703.2 Raised Characters.** Raised characters shall comply with 703.2 and shall be duplicated in
- braille complying with 703.3. Raised characters shall be installed in accordance with 703.4.

Mounting Location and Height

- Provide tactile signage mounted as shown in the figure below.

579



Directional Signage

Provide a vertically mounted sign with arrow "ACCESSIBLE ENTRANCE" at the north side of the high school parking area directing users to the new accessible parking spaces at the gym entrance.

580

Alterations completed and in progress

- In 2019 alterations were completed to boys and girls elementary toilet rooms to provide fully compliant fixtures of each type.
- A new elementary playground area has been added providing compliant play areas.
- Doors with accessible hardware have been installed in high school classrooms.

Existing conditions where compliance may not be readily achievable in the near term

- No accessible route is provided to elementary auditorium stage or to gymnasium concession area and shower/locker rooms.
- Existing toilet rooms in the vocational education building and gymnasium do not provide accessible doors or fixtures.
- Retrofitting the existing toilet room in the teacher work room to provide grab bars with wall blocking and ADA toilet could provide an accessible unisex toilet room for staff or parents with disabilities.