

CLOVIS MUNICIPAL SCHOOLS

CONTROL PROCEDURES

FEDERAL



Updated February 2019

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FEDERAL PROCEDURES

As a precondition to receive Federal funds, prospective recipients must have effective administrative and financial internal controls. As described in 34 CFR Part 80, 2 CFR part 225, Office of Management and Budget (OMB) Circular A-133 Compliance Supplement Part 6, school districts must have written procedures for certain components of grant administration. This Control Procedure itemizes the procedures for those components.

When procurement involves the expenditure of federal funds, the procurement shall be conducted in accordance with mandatory applicable federal law and regulation. If those laws are inconsistent with the Procurement Code, compliance with federal law or regulations shall be deemed compliant with the Procurement Code.

For Purchasing guidelines and processes, please refer to the CMS Control Procedures for Purchasing.

For Fixed or Supply Asset guidelines and processes, please refer to the CMS Control Procedures for Fixed Assets.

REIMBURSEMENT PROCESS/CASH MANAGEMENT

Clovis Municipal Schools prepares and submits reimbursement requests on a monthly basis ensuring that the drawdown of Federal cash is only for immediate needs and that reimbursement is requested only after costs have been incurred. The Coordinator of Accounting Services begins the reimbursement process on or about the first working day of the month with completion by the 10th of each month.

The Coordinator of Accounting maintains a spreadsheet of all Federal, State and Local Grants. This spreadsheet is used to help prepare the Schedule of Federal Awards (SEFA) for the annual audit report. The following information is presented in the spreadsheet: the grant award amount and expiration date, the Catalog of Federal Domestic Assistance (CFDA) number, the amount of each monthly reimbursement request and total expenditure for the grant period. The spreadsheet also tracks the date the reimbursement was received.

In order for a reimbursement request to be considered, expenses must have been applied for and approved on your award letter or grant application. In some cases, the application may need to be amended and a Budget Adjust Request (BAR) created to increase or decrease an expenditure line item.

Documentation must exist which supports the expenditure report amounts. Documentation will include an approved purchase order, invoice, and a detailed expenditure report. All Documentation will be scanned and attached to the Request for Reimbursement (RfR) in the Operating Budget Management System (OBMS).

Before a reimbursement can be processed, all journal entries must be reviewed and updated as soon as possible after the close of the month. All purchases in the RfR must have been received and invoice paid in the reimbursement month. A reimbursement can not be generated for an item which has been received, but not paid.

Indirect Cost Allocation

At the end of each quarter, (July – September, October – December, January – March, April – June) the Comptroller will process the indirect costs for the previous quarter. Keep in mind that Clerical and Administrator salaries must be removed before indirect costs are allocated. Indirect costs are allocated through a Journal Entry and posted to the quarter in which they were earned.

Request for Reimbursement Process

1. All Adjusting Journal Entries for the month must be posted in the correct month before beginning the reimbursement process.
2. The Comptroller must balance the Federal bank statement on a monthly basis. All reimbursement payments must be posted to the month in which they were received.
3. The Coordinator of Accounting Services will generate a detailed expenditure report for all Federal Funds, which include all funds beginning with 24xxx, 25xxx, and the Food Service Fund of 21000.

4. A certification will be completed and signed for each report that states: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate and the expenditures, disbursements, and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact, may subject me to the criminal, civil or administrative penalties for fraud, false statements, false claims, or otherwise.”
 - a. The report is then emailed to the appropriate departments. The Federal Programs Department Bookkeeper and the Special Education Department Bookkeeper will review the reports and compare the budget to the expenditures to ensure that BAR’s are not needed to adjust a budget.
 - b. The reports are then forwarded to the appropriate person who oversees the expenditures of that particular award which includes, the Deputy Director of Federal Programs, the Deputy Director of Special Education, the Director of Food Service, and in some cases the Assistant Superintendent of Instruction. These individuals review the report to ensure that the expenditures were properly approved.
5. Once the certification has been received back in Finance, the Coordinator of Accounting will review the certification for completeness and attach it to the expense report.
 - a. The budget for each fund will be reviewed to ensure that the budget is not overspent. If a function is overspent, this will be communicated with the appropriate department and either a BAR will be created to adjust the budget and/or open purchase orders will be reviewed for possible closure.
6. The reimbursement request spreadsheet contains all of the monthly and yearly activities for each Federal, State and Local funds beginning with 24xxx, 25xxx, 26xxx, 27xxx, and 28xxx. When a new fund is added or a new allocation has been awarded, the information is listed on the spreadsheet. A running total of the award balance will be updated monthly and monitored to ensure the fund is not overspent.
 - a. Each month a report will be run from the Skyward Accounting Software that lists the cash balance for the previous month. This balance will be tied to the reimbursement spreadsheet to verify receipts and monthly expenditures. The spreadsheet contains an entry for each month where there is activity. For those months, it will list the month and year, the monthly expenditures, and the yearly expenditures. Additionally, payments are recorded along with the date received and posted on the appropriate entry.
 - i. Normally, reimbursement payments are direct deposited into the bank. The Coordinator of Accounting Services checks the bank account once per week to see if any funds were deposited for reimbursements. When a deposit has been made, a copy of the reimbursement request from OBMS is made and the account number written on the reimbursement.
 - ii. The information is sent to a Central Office receipter where the normal cash receipting process will be followed.
 - b. When a new fund is added to the spreadsheet, the Coordinator of Accounting Services will verify the award letter and create a tab to monitor the award. The title of the award along with the fund number will be listed at the top of the page. The reversion dates will be added along with the CFDA number. The award year

and budget for each year will be entered on the spreadsheet. Any special notes regarding the fund will be noted on the spreadsheet. Funds that are listed on the spreadsheet includes: 21000 – Food Service, 24000 – Federal Flow-through grants, 25000 – Federal Direct Grants, 26000 – Local Grants, 27000 – State Flow-through Grants, 28000 - State Direct Grants, and 31700 – SB-9 award. The SB-9 award is handled by the Executive Assistant to Finance.

- c. A file will be kept on each federal award and will contain any award letters or authorizations, carryover letters, etc. These award letters will also be scanned into OBMS when requesting a Budget Adjustment (BAR) and will be the permanent copy.
 - d. When submitting the reimbursement request, a copy of the expenditure report for the month along with the required certification will be scanned into OBMS and will be the permanent copy. Because the Food Service program does not submit requests into OBMS, the permanent copy will be kept by the Coordinator of Accounting Services
 - e. Interest will not be earned on Federal Accounts since the majority of them are funded on a reimbursement basis.
7. The Coordinator of Accounting Services will then begin the reimbursement request in OBMS (Operating Budget and Management System). Normally, reimbursements are created for every month. If the expenditures for the month were small, the reimbursement may be held until the following month.
- a. A Reimbursement Request is created by logging into OBMS and selecting the appropriate year and fund and clicking on the create button. A request has then been created. Click on the Entry button to enter the fund and expenditure information on the reimbursement request. Make sure that the date of your request matches the dates of the reports that you had certified.
 - i. In some instances, such as ENLACE and Migrant Regional, the reimbursement is not created in OBMS. For those situations, the people handling those reimbursements are notified that the account has been balanced and their reimbursement process may begin. The reimbursement can then be forwarded to the appropriate department for reimbursement.
 1. Before submission of these reimbursements, the Coordinator of Accounting will verify the request against their records and approve the reimbursement.
 - b. Once the yearly expenditures are entered, OBMS will populate the monthly expenditure request. This amount will be verified against the certified reports. These reports, along with all invoices and purchase orders, will be attached to the reimbursement. Once all of the information has been entered and all attachments uploaded, the reimbursement will be submitted.
 - c. This sends the reimbursement to the Assistant Superintendent of Finance who will review the reimbursement request spreadsheet and the Skyward expenditure and cash balance reports and approve the request.
8. Every month, PED will request supporting documentation on the reimbursement requests. If the request is for payroll information, the Coordinator of Accounting Services will print that information off the Skyward Accounting System, scan and attach it to the request. Occasionally, the PED will ask for an explanation for an expenditure. These

requests are forwarded to the Deputy Director in charge of the grant who will document and send the information back to the Coordinator to be attached to the request.

- a. When submitting supporting documentation, the following documents must be used:
 - i. Professional Development – agenda, travel reimbursement request, and receipts for all expenditures
 1. Hotel rooms expenditures over \$215 must have a pre-authorized high cost lodging form.
 - ii. Contractual Services – copy of the contract, itemized invoice for services
 - iii. Single equipment purchase over \$5,000 – signed PED pre-approval equipment form and invoice.
 - iv. Mileage – mileage log with odometer readings, date of travel and purpose signed by the employee and supervisor, or an approved stipend request.
 - b. In some instances, the PED may disallow an expenditure. When this happens, a Journal Entry will be completed by the Executive Assistant to Finance and approved by the Coordinator of Accounting Services to reverse the expenditure and apply it to an allowable, approved fund.
9. The Coordinator of Accounting will follow up with all reimbursements on a monthly basis to ensure they are following the PED approval process. PED approval normally takes a month unless supporting documentation has been requested which would extend the process. If there has been no activity on the request, a phone call is made to the PED to follow up on the reimbursement.
10. Clovis Municipal Schools also have State and Local Funds that are cash advanced. The Coordinator of Accounting will review those accounts on a monthly basis to verify their expenditures and to post their monthly activity for each school/location. Each schools budget within each fund is monitored to ensure no budget has been overspent. When a new allocation has been received, a BAR is created to give spending authority for that fund. Funds cannot be spent until the BAR is approved by both the governing board and the PED.

SUB-RECIPIENT MONITORING

If a pass-through entity (Clovis Municipal Schools) provides federal awards to sub-recipients (Clovis Christian School), the pass-through entity should monitor the sub-recipients' activities to provide reasonable assurance that the sub-recipients administer federal awards in compliance with federal requirements.

UNLIQUIDATED OBLIGATIONS

For any expenses that are encumbered in the current fiscal year but will not be received or liquidated by June 30, the following years' budget will be adjusted to reflect the carryover of encumbered funds. This process must be pre-approved by the PED and may change from year to year. Normally, un-liquidated obligations are only used for expiring grants unless prior approval has been given.

CARRYOVER

Many of the federal grants only allow a district to carryover 15% of their total budget through to the next year. The carryover amount must be expended by September 30 of the following fiscal year. To ensure the federal program does not forfeit their carryover, a reimbursement request must be submitted through OBMS by the first week of October (check the current PED guidelines for exact date). Food Service funds should maintain no more than 3 months cash reserve.

Although the monies have been spent, PED will issue Carryover letters around February of each year. This allows the district to budget their Carryover in order to expend their entire budget (Current year budget, plus any carryover). Once a carryover award letter has been received, the Deputy Directors and Bookkeepers will decide on how the funds will be budgeted and expended. Once the decision has been made, the bookkeeper will generate a BAR in OBMS to budget the funds into the correct line items, and amend the application.

EQUIPMENT AND REAL PROPERTY MANAGEMENT

Clovis Municipal Schools maintains proper records for equipment acquired with Federal awards. The Fixed Asset office maintains a detailed asset register with both Federal and non-Federal asset purchases. The Fixed Asset module contains the account number used to purchase those items. All district equipment, which includes fixed and supply assets, is tracked within the Skyward Fixed Asset module. All equipment with a per item cost of \$250 or more is entered into the Fixed Asset Module and inventoried at the end of each year.

Equipment, which is being disposed of, is done so in accordance with Federal requirements and the Federal awarding agency is appropriately compensated for its share of any property sold or converted to non-Federal use.

For more information regarding Fixed or Supply Assets, please see the Fixed Asset Procedures Handbook.

FINANCIAL MANAGEMENT AND REPORTING

The financial management system of the District must meet the following standards:

1. Financial Reports – Accurate, current, and complete disclosures of the financial results of financially assisted activities must be made in accordance with the reporting requirements of the grant.
2. Accounting Records – Records adequately identify the source and application of funds provided for financially-assisted activities.
3. Internal Control – Effective control and accountability must be maintained for all grant cash, real and personal property, and other assets. The district adequately safeguards all such property and assures that it is used solely for authorized purposes.

4. Budget Control – Actual expenditures or outlays are compared with budgeted amounts for each grant. A Budget Adjustment Request (BAR) is entered into OBMS and approved by the Board of Education when needed.

At least annually, each department which receives a federal award will review the results of their award to determine if the guidelines were met. These results will be disclosed to the Federal Awarding Agency when necessary, usually when the application process is underway. The department will review and monitor the following areas:

1. Compare the actual accomplishments to the objectives.
2. Indicate if the goals were met and if not, why they were not met.
3. List any significant developments including problems, delays, favorable developments, adverse conditions that would impair the ability to meet the objectives of the award, and completing the goals earlier than anticipated and below budget.

MAINTENANCE OF EFFORT

The district must expend, in any particular fiscal year, an amount of local funds, or a combination of State and Local Funds, for the education of children with disabilities that is at least equal, on either an aggregate or per capita basis, to the amount of local funds, or a combination of State and local funds, expended for this purpose by the LEA in the prior fiscal year.

Clovis Municipal Schools monitors compliance with Maintenance of Effort by budgeting salaries and expenditures, which at least meet the expenditures from prior years.

INDIRECT COSTS

As stated in the reimbursement process, the Comptroller allocates indirect costs to each federal grant that allows indirect costs. The Public Education Department will publish the indirect cost rate each year. It is at the district's discretion which funds will be charged the indirect cost based on available funding and anticipated spending.

Indirect costs include overhead expenses incurred by the district which include: utilities, custodial, maintenance, payroll and accounts payable processing and reduced by clerical and administrative salaries. Indirect costs are figured by multiplying the indirect cost rate from the PED by the total expenditures for the quarter. Encumbrances are never included. A journal entry is entered into the Skyward Accounting Software to post the indirect cost expense to the federal program and the related revenue to the Operational account.

ALLOWABILITY

The district intends to provide reasonable assurance that Federal awards are expended only for allowable activities and that the costs of goods and services charged to Federal awards are allowable and in accordance with the applicable cost principles.

Costs must be reasonable, allocable and allowable. A cost is reasonable if, in its nature and amount, it does not exceed a cost, which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. A cost is allocable to the grant if the goods or services involved are chargeable or assignable to the grant in proportion to the benefits received. A cost is allowable if it is used to address the specific educational needs of the federal program identified in the needs assessment.

Costs must also comply with the federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards found at C.F.R. Part 200, which streamlines and consolidates government requirements for receiving and using federal awards to reduce administrative burden and improve outcomes.

Procedures for Site Allocations – Title I

1. School sites will be given an estimated budget amount prior to applications being written along with a budget-planning sheet. Title I funds are intended to support strategies and activities designed to raise the achievement of low achieving students.
2. The site principal will fill out the budget planning sheet and include the following information:
 - a. Specifics of planned purchases (approximate date, amount and purpose of expenditure).
 - b. Connection to site 90-day plan.
 - c. Budgeted items must fit in individual categories of the specific application.
3. The Deputy Director of Federal Programs will review the site budget-planning sheet for approval.
4. Once each application is approved, the budget-planning sheet will be adjusted to the specific allocation and a final approval will be given.
5. Once approved, items submitted for purchase must fall in the scope of the approved budget. The Deputy Director of Federal Programs must approve all changes.

Determining Allowability For All Federal Accounts

1. All expenditures must be necessary, reasonable and allocable to the federal award. Funds must address the specific educational needs of the school and/or program.
 - a. In order for the expenditure to be necessary, it must follow the District 90-day plan, grant application, or federal award letter.
 - b. In order for the expenditure to be reasonable, it must follow the district purchasing procedures utilizing the best price, best value, or RFP process.
 - i. The expenditure must be necessary for the operation of the program.
 - ii. Only purchase the quantity that will be needed to fulfill the program needs for the current school year.
 - c. In order for the expenditure to be allocable, it must be used to meet the purpose in which it was intended (application, 90-day plan, or award letter) and benefits the program in which it was purchased.
 - i. The expense incurred should be specific for the grant award.
2. For a single equipment purchase over \$5,000, advance approval must be obtained from PED before the purchase order is generated. Attach all documentation to the approved purchase order.

PROCUREMENT

Procurement of goods and services utilizing Federal monies are made in compliance with the provisions of the A-102 Common Rule or OMB Circular A-110, as applicable, and that covered transactions are not made with a debarred or suspended party.

Federal procurements follow stricter guidelines than non-federal procurements. Procurements foster competition to obtain high-quality products or services at the lowest possible cost, promote ethical behavior, and provides accountability for proper use of federal funds. All procurements are either formal or informal.

Informal procurements include micro purchases and small purchases. Micro purchases may be used for purchases under \$10,000 and can be awarded without soliciting bids as long as the price is reasonable. The purchases must be distributed evenly among qualified suppliers with reasonable prices utilizing multiple vendors in the area. The distribution of purchases among qualified suppliers can happen at the time of a single purchase or over several purchasing events. Federal procurement 2 CFR 200.32 states that small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold (\$10,000). If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources, in most cases two (2) or more. A small purchase is less than \$150,000 and must follow the stricter of Federal Procurement or Clovis Municipal Schools Procurement procedures.

Three or more quotes must be obtained for all purchases from Federal Funds with a cost greater than \$10,000 but less than \$60,000. Procurements greater than \$60,000 must follow the district purchasing guidelines utilizing a Request for Proposal or Bid. State Agency approval must be obtained for a single equipment purchase over \$5,000 before issuing the purchase order. And, any purchase over \$20,000 must be checked for suspended or debarred vendors. Both documents must be attached to the purchase order before final approval will be given.

Formal procurements include Invitation to Bid and Request for Proposal. An invitation to Bid would be used when the primary consideration is cost. Bids are publicly opened and awarded to the respondent with the lowest price as long as the product and/or service meet the specification. ITB's do not allow for negotiations. A Request for Proposal would be used when the price is not the primary consideration and is only one of the criteria considerations among bids for products or services that meet specifications. Other considerations may include product specification, service and deliveries, geographic preferences for local products, and overall qualifications. A scoring system will be used to assign a value to each consideration. Values are established before announcing the RFP and is listed in the RFP. RFP's do allow for negotiations to obtain the best value for the prices. For additional information, please refer to the Clovis Municipal Schools Purchasing Procedures Handbook.

When using a Formal Procurement, the ITB or RFP will clearly define the purchase conditions and will be included in the procurement document. Those conditions include:

- 1). Contract Period.

- 2). Who is responsible for all contracts awarded.
- 3). Date, time and location of the bid opening.
- 4). How the vendor is to be informed of bid acceptance or rejection.
- 5). The delivery schedule.
- 6). The requirements in which the bidder must fulfill in order for the bid to be evaluated.
- 7). The benefits which Clovis Municipal Schools will be entitled if the contractor can not or will not perform as required.
- 8). A statement assuring that positive efforts will be made to involve minority, small, and women owned businesses.
- 9). A statement regarding the return of purchase incentive to the Clovis Municipal Schools, if applicable.
- 10). A statement regarding the return of all discounts, rebates, and credits for all cost reimbursable contracts.
- 11). Termination provisions and the basis for any settlement for all procurements over \$10,000.
- 12). A provision requiring compliance with Executive Order 11246 entitled "equal Employment Opportunity" as amended by Executive Order 11375 and as supplemented in the Department of Labor regulations required for all contracts over \$10,000.
- 13). The Procuring instrument (purchase order) indicating firm fixed prices after the formal bidding process.
- 14). Escalation/De-escalation clause based on appropriate standard or cost index.
- 15). Specific bid protest procedures.
- 16). A provision requiring access by duly authorized representatives of the school district to any books, documents, papers, and records of the contractor which are directly pertinent to all negotiated contracts.
- 17). Method of shipment or delivery upon Contract Award.
- 18). A provision requiring contractor to maintain all required records for three (3) years after final payment and all other pending matters are closed for all negotiated contracts.
- 19). Description of process for enabling vendors to receive or pick up orders upon Contract award.
- 20). A provision requiring the contractor to recognize mandatory standards and policies related to energy efficiency which are contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (PL 94-165).
- 21). All contracts over \$100,000 will require compliance with the Clean Air Act issued under Section 306, Executive Order 11738.
- 22). Signed Byrd Anti-Lobbying Amendment Compliance Certification for all contracts over \$100,000.
- 23). Signed statement of non-collusion.
- 24). A signed Debarment/Suspension Certificate or statement included in contract or copy of Excluded Parties List Systems.
- 25). A provision requiring "Buy American" as outlined in Policy Memorandum 210.21-14; specific instructions for prior approval of any and all of non-domestic product.

- 26). A provision requiring the Contractor to abide with the Jessica Lunsford Act.

Special Rule for Student Nutrition Procurement

All procurement transactions for food, when funds are used from the nonprofit food service account, must comply with the Buy American provision. This will be accomplished by including Buy American in all Request for Proposals and Invitations for Bid, monitoring contracts, and verifying cost and availability of domestic and non-domestic foods using data in the USDA Agricultural Marketing Services weekly market report at <https://marketnews.usda.gov/mnp/fv-report-config-step1?type=termPrice>. By utilizing USDA Foods, you are complying with the Buy American requirements because USDA Foods are domestic, and purchasing from 100% domestic origin sources is a longstanding USDA policy.

All food products served in the school meals program, to the maximum extent possible, will substantially be from domestic sources. A domestic commodity or product is an agricultural commodity that is produced in the United States and a food product that is processed in the United States using substantially (over 51%) agricultural commodities produced in the U.S. The Food Service Director or his/her designee should ask the supplier for specific information about the percentage of US content in any processed end product and this information will be documented either in the body of the purchase order or as an attachment to the purchase order. When a purchase order will be created because of the use of commodity credits, the documentation will be housed in a folder entitled Buy American in the Chief Procurement Officers files.

There are limited exceptions to the Buy American provision which allow for the purchase of foods not meeting the “domestic” standard as described above in circumstances when use of domestic foods is truly not practicable. These exceptions may include:

- 1). The product is not produced or manufactured in the US in sufficient and reasonable quantities of a satisfactory quality; or
- 2). Competitive bids reveal the costs of a US product are significantly higher than the non-domestic product.

All exceptions will be documented and either included in the body of the purchase order or included as an attachment.

Affirmative Action

Clovis Municipal Schools will take all necessary affirmative action steps to assure that minority business, women’s business enterprises, and labor surplus area firms are used when possible.

Those steps include:

- 1). Placing qualified small and minority businesses, and women’s business enterprises on solicitation lists;
- 2). Assuring that small and minority businesses, and women’s business enterprises are solicited whenever they are potential sources;
- 3). Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women’s business enterprises;
- 4). Establishing delivery schedules, where the requirement permits, which encourage

- participation by small and minority businesses, and women's business enterprises;
- 5). Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
 - 6). Requiring the prime contractor, if subcontracts are allowed, to take the affirmative action steps 1-5 listed above.

SUSPENSION AND DEBARMENT

The District must provide reasonable assurance that procurement of goods and services are made in compliance with the provision of the A-102 Common Rule or OMB Circular A-110, as applicable, and that covered transactions (as defined in the suspension and debarment common rule) are not made with a debarred or suspended party.

No federal award may contract with a vendor who has been suspended or debarred.

1. All purchases over \$20,000 and any employee with a salary of over \$20,000 must be checked against the System for Award Management (SAM) website.
 - a. If the vendor/employee is listed on the SAM website, federal programs can not contract with that vendor or employee.

If the vendor is not listed on the SAM website, a copy of the list showing that the vendor/employee is not listed is attached to the purchase order or in the case of an employee, kept in a file in the department which will be ready for inspection by either an internal or external audit.

SUPPLEMENT / SUPPLANT

Clovis Municipal Schools has implemented guidelines to ensure compliance with the federal fiscal requirement of supplement, not supplant. The purpose of the procedures is to ensure that the level of state and local support for programs remains at least constant and is not replaced by federal funds. Federal funds are used to supplement (add to, enhance, to expand, or increase) the funds available from non-federal sources, and not to supplant (replace or take the place of) the existing non-federal funds.

The district utilizes funds from federal sources to supplement and increase the level of funds that would be made available from non-federal sources for the education of participating students. Services provided with federal funds are in addition to, and do not replace or supplant services that students would otherwise receive. Federal Funds shall not be used to provide services that the District is required to provide under federal, state, or local laws and policies.

Additionally, the schools applies a methodology to allocate State and local funds to Title I schools that ensures each school receives all the State and Local funding the school would have received it if did not participate in the Title I program. CMS does not reduce State and local funding to Title I schools because they receive Title I funds.

The Public Education Department does not require a Local Education Agency to implement a specific methodology to allocate State and local funds to its schools, provided that the methodology selected and implemented is neutral with regard to the Title I status of the schools. The methodology must also be implemented consistently among all schools in the LEA. Clovis Municipal Schools demonstrates compliance with the Supplement/Supplant rule for Title I by complying with the following methodology:

Clovis Municipal Schools allocates budget for supplies and materials to each school based on a per student funding formula. All Elementary Schools receive the same per pupil allocation, regardless of the amount of Title I Funding received. All Middle Schools receive the same per pupil allocation, regardless of the amount of Title I Funding received.

Staffing utilizing Operational Funds follows the protocol below:

Elementary Classroom Protocol (can exceed by no more than 10%)

- PreK: Minimum of 8, Maximum of 20, 2 EAs per room
- Kindergarten: Minimum of 12, Maximum of 20, EA required at 15
- Grades 1-3: Minimum of 15, Maximum average of 22
- Grades 4-5: Minimum of 15, Maximum average of 24

Secondary Classroom Protocol (can exceed by no more than 10%)

- Teaching Load: Core and Elective Minimum of 100, Maximum of 160 (unless special approval)
- CTE Lab Classes/Choices Alternative Program: Average of 15
- Minimum of 10 any class (except advanced math grades 6-9)
- English Grades 7-8, Maximum of 27 students
- English Grades 9-12, Maximum of 30 students

Nursing Protocol

- Title I Percentage of Students (90 percent or above) **or**
 - Total Site Population - (1 nurse per 500 students/CHS 2 Health Services Positions) **or**
 - Number of Students with Significant Health Conditions (15+ requiring regular monitoring)
- Sites not meeting the above criteria will share a nurse with another site.*

Administrative Support - Elementary

- 1 Principal
- 1 School Secretary
- 1 Finance Secretary
- 1 Physical Education Educational Assistant
- 1 Library/Media Educational Assistant
- 1 Music Teacher
- 1 Mental Health Counselor to service all Elementary Schools

Administrative Support - Secondary

- 1 Principal (high school has a secretary)

- 1 Assistant Principal (1 at middle school & CHSFA; 3 at high school with 1 secretary)
- 1 Counselor (1 at middle school & CHSFA; 1/grade at CHS, 1 Career Counselor, 1 secretary shared)
- 1 Attendance Secretary (2 at high school)
- 1 Registrar
- 1 Finance Secretary (high school has 1 for Athletics and 1 for Boosters)
- 1 Front office secretary (high school only)

Custodial

- 1 Custodian per 3,200 square feet
- 1 Maintenance per 9,200 square feet

Student Nutrition

- 1 Student Nutrition Manager/Worker per site
- 1 Student Nutrition Worker per 100 students eating in cafeteria
- 1 Extra Student Nutrition Worker for each secondary school serving multiple lines

TIME AND EFFORT

Time and effort certifications or time and effort forms are required from all grant funded District personnel. Time and effort forms are required to be completed at the end of each semester (December and May) by all personnel who are 100% grant funded. All personnel that are split-funded must complete a monthly time and effort form, which reflects daily duties that were performed during the month. The employee and their supervisor must sign the time and effort logs. All completed forms are to be submitted to the appropriate Deputy Director.

1. Federal regulation requires that any salaries and benefits charged to a federal award(s) must be based on documentation that meets the following criteria in order to be an allowable charge to the award(s):
 - a. The employee’s time must be documented in writing.
 - b. The documentation should reflect the actual time spent by the employee on activities of the federal award(s) being charged.
 - c. The documentation should account for all of the employee’s time for the period covered (including state and local activities).
 - d. The documentation must be signed by the employee, employee’s supervisor, and program director. The program director’s signature is a CMS requirement.
2. Districts are required to maintain Time and Effort records, which accurately declares the amount of time the employee spends performing the federal work activity and any other duties. (2CFR Section 225)
3. Time and Effort reporting is required when any part of an employee’s salary is paid from federal awards or used as a match for federal awards.
 - a. If the employee’s time is split between an indirect and any direct cost objective;
 - b. When a substitute is paid from a federal grant; and/or
 - c. When stipends or extra duties are paid from federal grants.
4. There are two types of Time and Effort Reporting documents.

- a. Single Cost Objective – Semi-Annual Certification – A single federal program; A single function, grant, or activity; A school wide program; A federal program and its state/local match – A single cost objective is a single work activity that may be funded by one or more fund sources.
- b. Multiple Cost Objective – Monthly time reports or Personnel Activity Reports – Working on multiple cost objectives within one contract; paid from more than one federal grant; paid by a federal grant and a non-federal award; a federally funded program and a state and/or locally funded program – Multiple cost objectives will be determined by the employee’s activities and not solely by the employee’s funding.
 - i. A cost objective is a particular set of work activities for which cost data is accumulated or measured. It is a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.
5. Effort is based on the entire amount of time worked during an allotted period.
6. Semi-Annual Certification for Single Cost Objective – An employee whose salary is paid in whole from one federal source must certify, on a semi-annual basis, that they worked solely on that program for the period covered by the certification.
 - a. The certification must be signed and dated by the employee and their supervisor having first-hand knowledge of the activities performed by that employee.
 - b. The form must be completed in January for the period of July 1 – December 31 and before the employees’ contract ends for the period of January 1 – June 30.
 - c. Information must be after-the-fact.
7. Personal Activity Report for Multiple Cost Objective – An employee, who works on more than one federal grant or on a combination of a federal grant and a non-federal grant, must maintain Personal Activity Reports that accurately reflects the hours the employee spends performing the federal work and any other duties.
 - a. The report must reflect after the fact work hours; not contracted hours.
 - b. Accounts for total activity for which the employee is compensated.
 - c. The report must be completed, signed, and turned into the program administrator at least monthly.
 - d. The report must be signed and dated by the employee and supervisor having first-hand knowledge of the activities performed by the employee.
8. Error Prevention
 - a. Time and Effort records should be consistent across the district – everybody using the same forms and procedures.
 - b. Ensure that all information is complete and accurate.
 - c. If errors are discovered, immediately report them to supervisors – correct the error; employee and supervisor initial the correction.
 - d. If a replacement form is used, attach the original form on the back noting the changes.
 - e. Pay records must be reasonable, necessary, and allocable to the program charged.
 - f. Compensation must be consistent with non-federal activities of the district.
 - g. Supplement, not supplant.

- h. Train and re-train: all new employees should be trained on Time and Effort procedures by their immediate supervisor. Annual trainings will be held by the assigned administrator.
 - i. Deputy Director of Federal Programs, Director of Food Service, and the Deputy Director of Special Education will be responsible for ensuring all reports are complete, accurate, and reconciled.
 - j. It is not always possible to tell by looking at funding only, whether an employee is a single or multiple cost objective employee.
 - k. Time and Effort records are only required if pay is from a federal source.
 - l. Stipend Certification form will be attached to the stipend addendum to be completed and returned to the program administrator. This is a CMS requirement
 - m. Substitutes paid from a federal grant must complete a Stipend Certification upon their arrival to work. Principals are responsible for submitting forms to the program administrator.
9. Payroll Reconciliation
- a. Payroll records must be compared to time and effort reports at least quarterly to ensure no unallowable charges are paid from federal awards.
 - i. If the difference is 10% or more, a journal entry would be requested to correct the difference and the following quarter's budget and payroll may be adjusted to more closely reflect actual activity.
 - ii. If the difference is less than 10%, no accounting adjustment is required until the end of the year.
 - b. At year-end, any payroll charges to federal awards that exceed actual time and effort must be eliminated.

TITLE I COMPARABILITY REPORT

A district may receive Title I funds only if it uses state and local funds to provide services in Title I schools that are at least comparable to the services provided in schools that are not receiving Title I funds. If the district serves all of its schools with Title I funds, then it must use state and local funds to provide services that are substantially comparable to each Title I school.

Clovis Municipal Schools reviews comparability of all schools when reviewing staffing needs at each school. (See Supplement/Supplant section in this document). If a school is not comparable at mid-year when the report is due to the PED, staffing adjustments will be made.

TRAVEL

When a school employee is considering attending a professional development conference or travel for awards, the supervisor must determine if the travel is necessary for their particular position and necessary for the administration of the grant or award. Consideration must be given for the cost of the complete trip and the benefit the district will receive. Once the supervisor has given approval for the trip to take place, the following steps must be taken.

1. A Purchase Order is generated to encumber the funds for the registration fees.

- a. The registration fee may be paid prior to the trip taking place. Many conferences require advance payment.
2. A Purchase Order is generated to encumber the funds for the mode of transportation. The district allows travel by airplane or CMS fleet vehicle. The mode of transportation will be determined by the cost of the travel. If it would be cheaper to fly to the destination, then airline tickets would be purchased. Otherwise, CMS fleet vehicles would be utilized.
 - a. If traveling by airplane, the tickets need to be purchased far enough in advance to receive a reasonable cost for the tickets. Normally, the school purchasing card would be used to secure the tickets after a PO has been generated and approved. Airline tickets may be paid prior to the trip taking place, however the cost can not be charged to the grant until the month in which the trip occurs.
 - b. If traveling by CMS Fleet vehicle, the transportation department would be contacted to reserve a vehicle. A PO would then be generated to pay for the mileage on that vehicle. If traveling by sedan, a charge of \$.35 per mile will be charged. If traveling by suburban, a charge of \$.43 will be charged (this amount is lower than the standard district charge, so verify the amount when the invoice arrives). A packet will be prepared for the employee, which would contain the keys, gas card, the travel log and instructions. The employee is responsible for picking up the car. Gas receipts must be turned in with the packet when returning the car back to transportation.
 - c. In the event that a CMS Fleet vehicle is not available, the employee will be allowed to take their own personal vehicle. Their mileage would be reimbursed on their Travel Reimbursement Request Form. CMS utilizes map mileage from their work site to their destination for mileage reimbursement. Use of a personal vehicle must have prior approval by the Deputy Superintendent of Operations.
 - d. If a CMS Fleet vehicle is not available and the employee would prefer to not take their own vehicle, a rental car may be used. A PO would be generated for the rental car and for the gas card. Transportation would be contacted to obtain a gas card for the trip.
3. If a Purchase Order is generated for the motel stay, the employee is considered to be traveling by actuals.
 - a. When available, the district considers the host motel first. Many times a discounted rate is available for conferences.
 - i. If the host motel is not used or available, consideration must be given to the distance and cost of the alternate motel. It might not be cost effective to stay at a lower priced motel that is not within walking distance of the conference if a rental car or taxi must be used to go between the conference and motel.
 - b. If the motel per night charge is over \$215 including taxes, a high cost lodging form must be completed, signed, and approved by the superintendent before the motel is reserved.
 - c. If the motel charges a deposit to secure the motel, the cost can not be charged to the grant until the month in which the trip occurs.

4. A PO is generated for the personal travel costs of the employee. The following items are considered when generating the PO.
 - a. Meals – the district allows \$30 per 24 hour period for in-state travel and \$45 per 24 hour period for out-of-state travel.
 - i. If meals are included in the registration fee, the meal allowance will be decreased based on the meal provided. (Continental breakfast is not considered a full breakfast and therefore is not deducted)
 1. Breakfast - \$5 in-state; \$10 out-of-state
 2. Lunch - \$10 in-state; \$15 out-of-state
 3. Dinner - \$15 in-state; \$20 out-of-state
 - b. Mileage – if employee has been approved by Deputy Superintendent of Operations to take a personal vehicle, include map mileage from work site to conference site.
 - c. If traveling by airlines, include the cost of the parking garage while the vehicle is at the airport.
 - d. If traveling by airlines, include the cost of the taxi or shuttle from the airport to the conference location.
 - i. Rental cars are only allowed if pre-approved by Finance.
 - e. Hotel self-parking fees
 - i. If employee chooses to utilize valet parking, the district will only reimbursement the self-parking fee, unless the hotel only offers valet parking.
 - f. Gratuities
 - i. Limited to \$6.00/day or \$30.00 per trip unless receipts are provided. Each tip must not exceed 20% of the total bill.

Once the trip has been completed, the employee will turn in the final hotel receipt to Finance. The employee will also complete the Travel Reimbursement Request Form with the following information:

1. Employee's name, date, and PO number that was previously generated for their personal travel costs.
2. Employee's title and work site.
3. Beginning and ending date and time of travel
4. Official meeting dates, including start and end time – the dates should correspond to the agenda and the agenda must be attached.
5. Points of travel – Home should generally be Clovis
6. Purpose of the trip – name of workshop or purpose
7. Indicate if the employee is requesting actuals or per diem. Keep in mind, if the district purchased the motel, the employee must travel using actuals. If the employee is not staying at a motel, the district will only pay actuals and not per diem. In order to receive per diem, the employee must stay in a motel and provide a personally paid hotel receipt.
8. If meals were provided by the conference, please indicate the number of meals provided, and type of meal provided (breakfast, lunch, dinner). If the conference

charged an additional amount for meals, that amount will be deducted from their daily allowance.

9. Include all itemized meal, taxi, and miscellaneous receipts with the reimbursement form. If the employee paid for a meal other than their own meal, they will not be reimbursed for that additional meal regardless of the cost.
10. The budget line item of the Purchase Order is included on the reimbursement form.
11. Most trips do not fall within an exact 24 hour period, therefore a partial per diem rate will be allowed. Clovis Schools still requires meals receipts for the partial day of travel to be reimbursed for the partial per diem rate. The last day of travel can not exceed \$30.
12. Once the employee and the employee's supervisor have signed the Travel Reimbursement Request Form, it along with all itemized receipts and agenda, will be turned into the Finance Department for processing.
13. The Finance Department will complete a Meal Reimbursement Form if one is not attached, which lists each 24 hour periods meals and allowances.
14. The Finance Department also completes the bottom section of the Travel Reimbursement Request Form which contains information about personal vehicle use, per diem, actuals, and any other allowed reimbursements.
15. The Coordinator of Accounting, Comptroller, or Chief Procurement Officer then reviews all of the documentation, signs, and forwards the document for payment.
16. Accounts Payable processes the invoice utilizing their prescribed policy and procedures.