



Agenda
Board of Directors Meeting
Wednesday, June 21, 2023
5:00 pm – 7:15 pm
Essence Preparatory Public School

	Topic
I.	Call to Order (Brian Dillard) Chair a) Open & Announcements b) Agenda Overview
II.	Mission Moment
III.	Superintendent's Report a) Organizational Health b) Academic Program c) Financial Management
IV.	Consent Agenda a) April Board Meeting Minutes b) Revised Fiscal Manual
V.	Fiscal Management & Contracts a) 22-23 Final Budget Resolution: FOR INFORMATION, DISCUSSION, AND POSSIBLE ACTION REGARDING Adoption of the 22-23 Final Budget and Resolution b) Finance Report: FOR INFORMATION, DISCUSSION, AND REVIEW c) 23-24 FY Budget: FOR INFORMATION, DISCUSSION, AND POSSIBLE ACTION REGARDING THE 23-24 FY Budget d) 2023-2024 Federal Grant Entitlements Summary: FOR INFORMATION, DISCUSSION, AND POSSIBLE ACTION REGARDING FEDERAL GRANT e) 23-24 Marketing Contract: FOR INFORMATION, DISCUSSION, AND POSSIBLE ACTION REGARDING A MARKETING CONTRACT BETWEEN EPPS AND EXCD DIGITAL f)
VI.	Facilities Subcommittee Report a) 23-24 Academic Calendar: FOR INFORMATION, DISCUSSION, AND POSSIBLE ACTION REGARDING AN AMENDMENT TO THE 23-24 ACADEMIC CALENDAR
VII.	Facilities Subcommittee Report FOR INFORMATION, DISCUSSION, AND POSSIBLE ACTION REGARDING FACILITIES a) Facilities Briefing: FOR INFORMATION, REVIEW, AND DISCUSSION (Highmark Schools)
	Legal Briefing
	As permitted by Texas Government Code Sections 551.071 and 551.074, the board has the authority to convene in closed session. No action will be taken in the closed session. Action, if any, will be taken in the open session following the board's closed-session deliberations.
	Adjournment

In accordance with applicable provisions of the Texas open meetings law, the Board may enter closed session to deliberate any item posted on this agenda or, as necessary, to receive legal advice from its legal counsel as permitted by law. Any final board action, decision, or vote on an item deliberated in closed meeting will be taken by the board in open session."



Essence Preparatory Public School
Board of Directors Meeting
April 19, 2023
Meeting Minutes

Board Member Attendance

The following board members were in attendance:

Brian Dillard	Jackie Gorman
George Pedraza	Mike Frisbie
Henrietta Muñoz	Kanwal Sumnani-Lopez

The following board members were not in attendance:

Kim Abernethy	Kanwal Sumnani-Lopez
Mary Gradney	Marques Mitchell

Staff Attendance

Akeem Brown, CEO & Superintendent
Jennipha Ricks, Chief Learning Officer
Deja Derry, Executive Assistant to CEO
Ikeida Manning, Director of HR & Finance

Guests (via Zoom)

Stephanie Rodriguez, Charter School Success
Justin Gustafson, Highmark Schools

1. The meeting was **called to order** by Presiding Chairwoman Jackie Gorman at 5:12 PM with a quorum.
2. Superintendent Akeem Brown introduced the **Mission Moment**, which entailed student presentations:
 - a. 4th and 5th Grade Scholars presented on their experiences engaging with USAA, the Commercial Real Estate department, and having lunch with the Managing Director of the Spurs, Peter J. Holt Jr. Images of the activities were displayed, and 4th-grade math teacher Trishawn Clarke-Taylor summarized the experiences as being a part of the Essence model and how impressed both entities were on how prepared our scholars were to engage in dialogue/Q&A.
3. Superintendent Brown provided the **Superintendent's Report** entailing the following topics:
 - a. **Cash Flow:** Mr. Brown summarized that the leadership team is working with CSS and the finance committee to begin to look at ways to make cuts for the remaining FY 22-23 and how we prepare the 23-24 FY budget. There are two grants in the pipeline that could be of great support: Ewing Hassell and Brackenridge Foundation.
 - b. **School Safety Grants:** Mr. Brown presented the Fund Development Tracking Spreadsheet:
4. **Consent Agenda:** The February board meeting minutes were approved.

5. The **Facilities Committee Report** was presented by committee chair Mike Frisbie and Justin Gustafson with Highmark Schools. Mike discussed the progress that has been made since our last board meeting and how he remained impressed with how Butler Cohen is keeping everything within schedule. Justin presented the layout pertaining to security and safety systems, including glass, doors and door hardware, cameras, and more. He mentioned working closely with Mr. Lutz, the operations director, on these items and making much progress these past few weeks.
6. The **Audit Engagement Letter** was presented by Mr. Brown; he reminded the board that this was the 2nd step in this process; at the previous board meeting, the Board voted to approve the scope of services and cost proposal from Schriver and Carmona. After a brief discussion, the **Motion to approve the engagement letter and to allow Mr. Brown and Mr. Dillard to execute the agreement as presented; was made by George Pedraza and Seconded by Brian Dillard. The motion passed with all members voting in favor.**
7. The **FY- 22-23 Budget Amendment** was presented by Stephanie Rodriguez of CSS. Debt Service and Bonds have been funded and are included in this budget amendment. As presented in last month's financial report, net assets are positive, which is hard to do in the first year, 240 CNP have been added, and a discussion was held regarding the adjustment/decrease in 420 funds. Mr. Brown mentioned the delicate balance of cutting back on expenses while staying prepared for growth; more students anticipated in Cycle 5 and Cycle 6 submissions than in the previous PEIMS submissions. The motion to approve the budget amendment as presented was made by George Pedraza and seconded by Mike Frisbie, the motion passed unanimously.
8. The **Transportation RFP** was presented by Mrs. Ikeida Manning, Director of Finance and HR; The scope of services, schedule of activities, and financial and insurance obligations were presented. Mr. Brown spoke about the difference between this year's RFP and last year's. Mike Frisbie asked if we were certain we get a response based on the timeline; was it too short? Mr. Brown responded that he believes that if there are no responses, it won't be due to our timeline but a smaller number of students/needs compared to other districts. **The motion to release the RFP as presented was made by Brian Dillard and seconded by George Pedraza; the motion passed unanimously.**
9. Mr. Brown and Mrs. Manning **presented the updated Fiscal Manual**; George Pedraza commented that the Finance Committee has reviewed this document and believes all necessary revisions have been made and encourages the board to vote to approve it. Mr. Brown apologized that he included the wrong document in the board packet instead of the updated Fiscal Manual; he committed to getting the revised manual to the board by email. **George made a motion to have this item on the consent agenda during the next board meeting; it was seconded by Mike Frisbie. The motion was passed unanimously.**
10. The **23-24 Academic Calendar** was presented by Jennipha Ricks, CLO & Principal. Ms. Ricks discussed school hours (7:45 AM-4:30 PM); she highlighted the importance of trying to align our calendar to other area school districts to decrease negative impacts on families with multiple kids who maybe enrolled elsewhere. Ms. Ricks took the time to discuss the assessment calendar and the calendar adjustments to accommodate the IB program. Board Vice Chair, Kanwal Lopez, asked Ms. Ricks if there was any concern around the 4th quarter and its ending date; Ms. Ricks committed to looking at that and bringing it back to the board if she believed an amendment would be needed. Dr. Henri Munoz asked if there were any adjustments due to the CRISMI Pilot specific to hours mandated by the pilot participants. Ms. Ricks ensured Dr. Munoz that Essence Prep has surpassed the

required minutes and will be in compliance with the CRIMISI expectation. **The motion to approve the academic calendar was made by Board Vice Chair, Kanwal Lopez, and Seconded by Dr. Munoz.**

11. Ms. Ricks presented the **23-24 Strategic Planning Update**; she discussed planning sessions that have been held, facilitated by Dr. Chawana Chambers to help department leads to create mission-aligned goals and look at outcomes for the 22-23 school year and ways to improve for the next academic year. Ms. Ricks presented the teacher staffing plan and the layout of classrooms within the temporary building for next year. Ms. Ricks underlined the change around having teachers be responsible for two grade levels within one content area, i.e., 2/3 grade math. Mr. Brown commented that this is a part of the cost savings for next year's budget. This item was for information only.
12. The board went into an executive session at 6:12 PM to discuss a personnel matter; the statement was read by the Presiding Chairwoman, Jackie Gorman, and anyone without executive session privileges was asked to step out of the room until the board resumed in general session.
13. Presiding Chairwoman Jackie Gorman called the meeting back to order at 6:23 PM; read the statement regarding the executive session.
14. The meeting was **adjourned** at 6:25 PM by Presiding Chairwoman Jackie Gorman.



ESSENCE

PREPARATORY
PUBLIC SCHOOL

Fiscal Manual 2023-2024

Table of Contents

Introduction	3
Business Office Staff	3
Mission Statement	3
Account Codes	3
Accounts Payable	4
Audits	5
Single Audit	6
Budget Overview	6
Budget Adoption	6
Budget Amendments	7
Budget Revenue vs. Expenses	7
Cash/ Check Handling	7
Check Processing/ACH Payments	8
Consulting or Contracted Services	9
Copiers	10
Credit Cards	11
Days of Cash on Hand	11
Donations and Gifts	12
Field Trips, Co-Curricular and Extra-Curricular Travel	12
Fiscal Year	13
Fixed Assets & Inventory	13
Fraudulent or Other Dishonest Acts	14
Gift Cards	15
Grant Management (State, Federal or Other Grants)	16
Hotel Occupancy Tax Exemption Form	16
Invoices	17
Payroll Procedures	17
Petty Cash Account	18
Purchase of Food and Non-Food Items	18
Purchase Requisition and Order Forms	19
Reconciliation and Classifications	20
Records Management and Retention	20
Returned Checks	21
Sales Tax Exemption Form	21
Sources of Additional Cash	21
Travel	21
Non-Allowable Travel Expenses	23
Vendors	24

Introduction

This Fiscal Manual is prepared to provide general information about Essence Prep Public School (EPPS) business functions. Additional information may be available and referenced within the district's Board Policies, Administrative Procedures, or other manuals or web resources.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

Name	Title	Email	Phone
Akeem Brown	Superintendent	abrown@essenceprepsa.org	210.997.5617
Ikeida Manning	Director of Finance	imanning@essenceprepsa.org	210.997.5616
Dameon Lutz	Director of Operations	dlutz@essenceprepsa.org	210.668.4695
Kiara Harper	Operations Associate	kharper@essenceprepsa.org	210.970.0278

Mission Statement

Essence Preparatory Public School, through rigorous academics, intentional character development, and cultivating student knowledge of self, prepares all pre-kindergarten through eighth grade students for high school, college, and beyond as leading agents of change in their communities.

The Mission of Essence Preparatory Public Schools Business Office is to provide support to all school students, staff, parents, and the community to ensure that all business operations are supportive of the instructional goals and objectives of the school.

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

Account Codes

All charter schools are mandated to use the account code structure as defined in the Financial Accounting and Reporting (FAR) module of the Financial Accountability Resource Guide (FASRG). The appropriate fund, function, object, organization, fiscal year, and program intent code must be used for all financial transactions.

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

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

Accounts Payable

EPPS utilizes a third-party company, Charter School Success (CSS), to provide back-office support during the initial startup of the SY 2022-2023. In partnership with CSS, the outlined steps below are responsible for the Accounts Payable process:

- Requisitions are deposited into an email folder on Microsoft Teams by the Director of Finance or Operations Associate.
- Each payment requested in an approved completed packet will include a valid purchase order or payment authorization, Invoice, and shipping confirmation (if received) for record.
retention purposes and to meet applicable Federal guidelines.
- Essence Prep will submit completed accounts payable packets every Tuesday at noon.
- CSS will send the Accounts Payable Listing weekly (Thursday at noon) for Superintendent approval. Deadline of weekly payment processing will be included in email; thus, non-reply of email is authorization for payment processing of all payments on the listing for that week.
- CSS will only process payments that have a supporting invoice or receipt.
- CSS will turnaround vendor checks within three (3) business days of receiving a completed.
accounts payable packet.
- CSS will utilize ach payment system when applicable or mail all payments by Friday to vendor. The vendor addresses in the system are used unless otherwise directed by Essence Prep.

- CSS will send a follow-up email after checks are mailed notifying Essence Prep that a copy of the check register, checks and support can be found in the client shared “01 -Accounts Payable” folder in the respective month for their review and reference.
- CSS will send a follow-up email after checks are mailed notifying Essence Prep that a copy of the check register, checks and support can be found in the client shared “01 - Accounts Payable” folder in the respective month for their review and reference.

Audits

Audits may be conducted throughout the fiscal year by business office staff and/or regulatory agencies. Audits may include but are not limited to the annual financial audit, the Single Audit (federal grant funds), activity accounts, petty cash, payroll, attendance accounting, PEIMS, drop-out, state compensatory education, or other audits as deemed appropriate. The two most comprehensive audits are noted below:

Annual Financial Audit

An annual financial audit must be conducted by an independent certified public accountancy (CPA) firm and will be selected by the Board of Directors. The requirements for the firm and the independent auditor must be:

- A certified public accountancy (CPA) firm that has a current valid license issued by the Texas State Board of Public Accountancy.
- Be a certified public accountant with a current valid license issued by the Texas State Board of Public Accountancy.
- Be a member of the AICPA Governmental Audit Quality Center (GAQC) (<https://www.aicpa.org/interestareas/governmentalauditquality.html>)
- Meet all other requirements provided by Texas Education Code §44.008, Texas Administrative Code §109.23 and all other requirements.

The role of the CPA firm is to conduct a charter-wide audit of the financial statements, internal control procedures, and to test transactions to determine compliance with local, state, and federal regulations.

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

The annual financial audit must be submitted to the TEA Division of Financial Audits by the established deadline of 150 days after the end of the fiscal year, which specifically for this charter is June 30th. The report will be filed by November 27th.

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

Single Audit

New EDGAR guidelines were adopted in December 2014 in 2CRF200 and can be found at <https://tea.texas.gov/WorkArea/DownloadAsset.aspx?id=51539608919>. The single audit requirement located in Subpart F states that charter schools that expend total federal financial assistance (FFA) equal to or in excess of \$750,000 in a fiscal year must have an audit performed in accordance with the Act. This is in addition to the regular audit required by TEA. The Director of Finance is responsible for coordinating and overseeing the single audit.

Accurate capital asset records will be maintained by the Director of Operations and/or Operations Associate on a regularly through the inventory process.

Budget (General Overview)

EPPS utilizes a third-party company, Charter School Success (CSS), to provide back-office support during the initial startup of the SY 2022-2023. In partnership with CSS, EPPS reviews monthly PIC Allotments through a monthly board report. Once the report is reviewed, necessary adjustments are made to spending to meet state program allotment spending requirements.

The budget is reviewed and amended by the Superintendent and Director of Finance and CSS staff as needed based 2-4 each year. Adjustments are made based on enrollment to accommodate as required.

o Recommend adding information on financial training requirements for board members as provided in Texas Education Code (TEC) §12.123 and Texas Administrative Code (TAC) §§ 100.1102 through 100.1105.

Budget Adoption

The budget shall be adopted at the **Fund** and **Function** level not later than May 31st of each year. At a minimum, the Board of Directors shall adopt a budget that includes the General Fund, Food Service Fund, and Debt Service, if any. The budget shall be

adopted at the function code level, therefore, any changes to the budget at the functional level shall be approved by the Board of Directors prior to exceeding a functional expenditure category.

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

The Superintendent and Director of Finance in conjunction with the CSS back-office shall be responsible to coordinate the development and adoption of the budget.

The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.

Budget Amendments

A budget amendment is defined as a transfer of funds across different functions.

For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should exceed \$100.00 and be stated in whole dollars. Budget amendments must be approved by the Board of Directors. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the Board of Directors has approved the request.

Budgeted Revenue vs. Expenses

The Board of Directors desires to approve a budget that includes a three (3) percent contribution to the fund balance every year. This will be calculated as 3% of revenue received from the state.

Cash/Check Handling

Cash and check handling procedures will be outlined below, and all staff will be required to read and acknowledge a statement stating all policies will be followed.

All Cash and checks shall be turned in to the school secretary or the Director of Finance by the end of each day accompanied by a designated collection form. Funds should not be kept in classrooms, personal purses, or wallets or at home for an extended period of time. Deposits which cannot be made on the same day shall be stored in a locked safe or cabinet until such time as the deposit can be made.

All charter school and **credit card** account bank statements shall be reconciled within 30 days after the end of each month. The individual responsible for reconciling a

bank account shall not receive and open the bank statement. TEA strongly recommends separation of duties as they relate to the initial review and reconciliation of bank statements. Fraud, if any, shall be reported immediately to the Director of Finance. Adjustments to the general ledger, if any, shall be posted as soon as possible, but not later than 30 days after the end of each month.

Cash Collection Procedures are listed below:

- At least two (2) people should be assigned the handling of cash collection: one for collecting/receipting; the other for preparing and making deposits.
- Count and verify the cash received while in the presence of the person presenting the cash. An Activity Account Daily Collections Report shall be generated for non-receipted cash collections and submitted with the cash deposit to the Director of Finance.
- Checks written to schools should be for the amount of purchase only.
- Postdated checks are not to be accepted. Checks are not to be held longer than 3 days in a secure lock box or safe.
- Checks should be endorsed with “For Deposit Only” immediately upon receipt.

Check Processing/ ACH Payments

Business office checks will be printed, endorsed, and released on a **weekly** basis. Generally, checks will be generated on Friday. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events.

All check requests, including supporting documentation, such as travel advances/reimbursements, petty cash, construction, etc. shall be approved by the appropriate principal or administrator and submitted to the Director of Finance at least ten (10) business days in advance. Requests received after this time will be processed the following check run. Check requests without all supporting documentation will not be accepted nor processed. The business office shall determine the date that vendors will be paid so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel and petty cash disbursements, all other non-purchase order disbursements and/or reimbursements shall be submitted on a Check/ACH Request Form. State law generally requires that the charter school pay all invoices within 30 days to avoid penalty and interest charges, so all invoices

should be submitted to the business office on a timely basis for payment. Specifically, the Government Code (Section 2251.021] states:

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

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

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

Checks not cashed by the expiration date (six months from date of issue) will be voided. A new check will be reissued at a fee of \$34 or equivalent to the current stop payment fee whichever is larger, if the payee is located and requests a reissue. Otherwise, the funds will be distributed in accordance with the State of Texas Unclaimed Property Guidelines.

Authorized ACH payments may be utilized in place of checks for invoice and payment purposes when applicable.

Consultants or Contracted Services

Consultants and contracted vendors are non-employees (independent contractors) who are contracted to perform a personal or professional service such as staff development, medical services, repairs, etc. that cannot be performed by a charter school employee. A [Consultant Service Contract](#) form is required for every consultant and contracted vendor. The Superintendent or person designated by the superintendent is the only individual(s) authorized to sign contracts on behalf of the charter school. **No other employee is authorized to sign a contract or agreement on behalf of the charter school.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.

The approval path for all contracts shall be in accordance with the workflow illustrated below:



Contracts that exceed \$50,000 shall be approved by the School Board.

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

- Vendor credentials, including license, education level, or specialized skills
- Vendor reputation, as evidenced by references from past clients
- Past experience with the charter school
 - Cost of service(s)
 - Other criteria selected by the charter school

There shall be a separation of the solicitation and evaluation functions from the contract award function. The Superintendent or person designated by the superintendent shall be responsible for oversight of the solicitation and evaluation of all competitive bids and/or proposals. Superintendent shall be responsible for approval or award of contracts.

Please follow these procedures when submitting a Consultant Service Contract:

- o Submit a completed Consultant Service Contract to the Director of Finance.
- o Obtain the following documents from the consultant or contracted vendor:
 - o A completed [W-9 form](#)
 - [Conflict of Interest Questionnaire](#)
 - [A Felony Conviction Form](#)
- o The charter school shall obtain a criminal history background check and/or fingerprinting verification for all consultants that will work directly with students.

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the business office with the purchase order. The Certificate of Insurance shall name "Charter School" as additional insured. No work shall be performed by the consultant or contracted vendor until all required documents, especially proof of insurance, are received by the business office.

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

Copiers

The charter school owns/leases a copier and may acquire additional copiers in the future. They are to be used for charter school business only. All charter school staff

shall comply with the acceptable use guidelines related to the use of charter school copiers, especially as it relates to the avoidance of copyright infringement. Personal use is prohibited.

Credit Cards

The charter school utilizes a credit card for purchasing small items or for travel. All credit purchases must receive approval and the credit card may on occasion be checked out through the Superintendent or Director of Finance. The CEO/Superintendent has a credit card that can be used for any allowable expenditure if necessary. All credit purchases must be approved in advance. All credit receipts (detailed, itemized) shall be submitted to the business office within 5 days of purchase to ensure prompt payment to the vendor. If receipts and credit card receipts are not submitted on a timely basis, these charges may be subject to immediate reimbursement by the employee.

Charter school credit card usage may be suspended and/or revoked if receipts are not submitted on a timely basis.

All school employees that utilize a credit card for purchases shall sign a Credit Card Holder Agreement. Violations of the agreement may result in disciplinary actions, up to and including employment termination. All credit card purchases with state and federal funds shall comply with TEA and EDGAR guidelines (see this link for guidance) https://tea.texas.gov/Finance_and_Grants/Grants/EDGAR_Materials_and_Resources/. Specifically, all credit cards purchases shall be recorded on the general ledger in detail to include the date of the transaction, the merchant, goods/services purchased, cost, and the purchaser. Grant administrator or other approvals required under the regular purchasing procedures of the charter school shall be adhered to regardless of the method of payment.

Charter School Success (CSS) will review credit card statements monthly for irregularities and personal purchases. All transaction history review will be in conjunction with the Superintendent and Director of Finance.

Days of Cash on Hand

The Board of Directors establishes the policy that the charter school will keep 30 days of cash on hand at a minimum.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to the charter school by individuals or organizations shall become property of the charter school. The Donation Form shall be completed by the donor. Charter school employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations from external sources shall be recorded on a gift card log and maintained in a safe and locked location until utilized by the appropriate individual(s).

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

All donations will receive a Tax-Exempt Notification and Thank you letter from the business office.

School staff shall/shall not utilize an external donor website (such as gofundme.com) to seek donations for the campus without the written authorization form the Superintendent and/or Director of Finance. Donor websites shall not be established for the personal benefit of a staff member or student.

Field Trips, Co-Curricular and Extra-Curricular Travel

A Field Trip Request form shall be submitted for all field trips funded through state and federal grant funds. The form shall be submitted with a copy of the teacher's lesson plans for audit purposes to the school Principal for approval at least two (2) weeks prior to a field trip. The Superintendent shall also approve out-of-state trips.

A requisition shall be submitted for admission fees, meals, and travel expenses, if applicable.

Once a field trip is approved, each corresponding staff member must complete the Field Trip Checklist. A Field Trip Lunch Request form shall be completed and submitted 10 days prior to the field trip to the Director of Operations.

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted through the Operations Associate at least ten (10) days prior to the field trip. If a school bus is requested for the trip, specific details regarding the destination, type of vehicle, departure and return times shall be submitted through a Transportation Request at least four (4) weeks prior to the field trip. A certified bus

driver shall transport students in a school bus. If the requestor will be driving a district-owned vehicle, he/she must be listed on the Authorized Driver List.

Note: District employees shall complete an authorization request to drive a district-owned vehicle. The district shall conduct a driving record verification of all staff requesting to use a district-owned vehicle. The driving record shall meet the minimum guidelines set by the Texas Department of Public Safety. If a staff member transports students to an approved event in a private or leased vehicle, the staff member shall be on the Authorized Driver List and shall provide proof of automobile insurance coverage. Educational field trips funded with state or federal grants shall adhere to the TEA Guidelines for Related Costs (see link below) https://tea.texas.gov/Finance_and_Grants/Grants/Administering_a_Grant/Request_for_Prior_Approval_Disclosure_and_Justification_Forms/.

Specifically, the following documentation must be submitted to support the expenditures with grant funds:

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

Fiscal Year

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

All invoices for goods received before June 30th shall be submitted to the business office by July 10th for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a single unit value over \$5000 or a collection of items purchased together which individually cost less than \$5,000 but collectively total \$5,000 or more (for example, a group of 11 IPADs which cost \$500 each but purchased together cost over \$5,000.) These assets are tracked and recorded on the charter school's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Director of Operations for removal from the charter school's financial records. Fixed assets are subject to audit on an annual basis. Documentation shall be maintained to support all additions, deletions, or changes to the fixed asset balances.

Inventory items are defined as equipment with a unit value over \$200, but less than \$5000. Inventory items are tracked and recorded on the charter school's inventory tracking system.

Any item purchased with Federal Start-up grant dollars will be tracked using the inventory tracking system regardless of the amount of the purchase in accordance with all federal guidelines.

All staff will be provided an inventory list for their respective classroom, office, or work area at the beginning of the school year. After verifying the list, each employee shall return the verified list to his/her immediate supervisor. At the end of the school year, the same process will occur. The end-of-the-year list should include all items that were assigned at the beginning of the year, plus any items purchased throughout the school year. Staff will not be released for the summer until their inventory list has been verified and submitted to the immediate supervisor. Missing items, if any, must be indicated on the inventory list. In addition, an explanation regarding why the item(s) is missing shall also be submitted with the list. Items lost due to theft or vandalism

must be reported immediately to the Director of Operations for police report and insurance claim purposes.

[The Receipt and Use of Charter School Property Form](#) will be used to assign charter school property to staff for business purposes. The receiver should read the form carefully due to the potential tax and financial impact of using the assigned property for personal benefit.

Fraudulent or Other Dishonest Acts

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

Any and all concerns about suspected fraudulent activities should be reported to the Director of Finance or Board of Directors. Neither the Board, nor any charter school employee, shall unlawfully retaliate against a person who in good faith perceived fraud or financial impropriety.

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

- Forgery or unauthorized alteration of any document or account belonging to the charter school.
- Forgery or unauthorized alteration of a check, bank draft, or other financial document.
- Misappropriation of funds, securities, supplies, or other charter school assets, including employee work time.
- Impropriety in the handling of money or reporting of charter school financial transactions.

- Profiteering as a result of insider knowledge of charter school information to outside parties.
- Unauthorized disclosure of confidential or proprietary information.
- Unauthorized disclosure of investment activities engaged in or contemplated by the charter school.

- Accepting or seeking anything material value from contractors, vendors, or other persons providing services or materials to the charter school, except as otherwise permitted by law or charter school policy.
- Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
- Failure to provide financial records required by state or local entities.
- Failure to disclose conflicts of interest as required by law or charter school policy.
- Any other dishonest act regarding the finances of the charter school.

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

Gift Cards

Charter school funds shall not be used to purchase gift cards. According to the Internal Revenue Service (IRS), gift cards in any amount are taxable to the employee and must be reported as taxable wages. Gift cards, if any, issued to employees should be processed through the employee's paycheck.

According to IRS regulations, gift cards donated to the charter school by outside sources are also taxable to the employee if awarded to the employee by the charter school. Gift cards shall not be issued to staff without prior approval from the Director of Finance.

Gift cards for merchandise received from an outside source must be tracked on a gift card register. All receipts for purchases with the gift card should be attached to the form. The purchases must be for the benefit of the charter school or a campus/department.

Grants Management (State, Federal or Other Grants)

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

After the EPPS has received confirmation that a grant application has been approved, typically through a Notice of Grant Award (NOGA), the Director of Finance shall prepare and enter the grant budget on the general ledger. No funds may be expended until the grant approval has been received from the granting agency.

The Superintendent or a designated representative shall serve as the charter school's grants management administrator(s).

All state and federal funds are subject to the Federal Grants Procedures Manual. Federal grants include but are not limited to:

- Title I
- Title II
- Title III
- IDEAB
- IDEAB PreK
- High Cost

The Superintendent and/or Director of Finance shall work to ensure compliance with all grant requirements as they relate to grant activities, expending of funds, supplement versus supplant, submitting reimbursement requests, financial reports, and evaluation reports.

Hotel Occupancy Tax Exemption Form

[The Hotel Occupancy Tax Exempt](#) form shall be used for in-state school-related travel to conferences, workshops, etc. Copies may be obtained from the business office or via the web at the Texas Comptroller of Public Accounts website: <https://comptroller.texas.gov/taxes/hotel/forms/index.php>. Lodging taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any.

This form is not applicable to out-of-state travel but requirements to utilize a different state can be made applicable.

Invoices

Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the charter school fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

Payroll Procedures

In accordance with the Fair Labor Standards Act (FLSA), all employees have been designated as either “exempt” or “nonexempt” for payroll purposes. Staff designated as exempt, shall be exempt from the FLSA requirements of minimum wage, overtime and recordkeeping.

All employees shall be required to submit all absences from work. All employees shall complete the appropriate Time Off request form when absent from work to ensure that the time off is recorded in their respective leave record. All employees are required to submit all absences from work via the Ascender absence tracking system.

Every non-exempt employee shall “clock-in” and “clock-out” daily through the approved Time and Effort system and shall be responsible for recording their own work hours.

Failure to clock-in or out may result in non-payment of unverified work time and disciplinary action for all employees.

Falsification of payroll records such as reporting excessive work hours or participating in a practice of clocking in/out for other employees constitutes fraud. Violators will be subject to disciplinary action up to and including termination of employment.

All administrative supervisors shall sign off on the weekly timesheet report for their respective paraprofessional and support employees and submit the report(s) no later than 5 days from the ending pay period date by 9 a.m.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate supervisor. All overtime will be compensated via paid overtime – in accordance with the FLSA requirement to enter into a prior agreement unless prior approval has been obtained from the supervisor. An employee who repeatedly works **in excess** of his/her assigned work schedule, without authorization, will be subject to disciplinary action, up to and including termination.

All payroll disbursements shall be coded to the appropriate account code in compliance with the Financial Accountability System Resource Guide (FASRG). Disbursements from state or federal grant funds shall also comply with all TEA and EDGAR guidelines (see this link for guidance)

https://tea.texas.gov/Finance_and_Grants/Grants/EDGAR_Materials_and_Resources/, especially in the following areas:

- All state and federal grant funded staff must sign a job description that includes their respective position, job duties, funding source(s), etc.
- Time and effort documentation shall be created by every staff member paid from state or federal grants. See federal procedures manual.
- All time and effort documentation shall be made available to the grant administrator for the respective funding source and be reviewed no less than annually.
- All time and effort documentation shall be reconciled for the budgeted salary expenditures and the actual time worked on each state or federal grant.

The employee payroll list will be reviewed periodically by the Director of Finance for duplicate or missing social security numbers.

At the end of each month, the Director of Finance will compare payroll with personnel records to ensure that terminations are up to date.

Periodically, the Director of Finance and the CSS back office will reconcile payroll registers and general ledger control accounts for accuracy.

Petty Cash Account

The Board of Directors authorizes the establishment of a petty cash account in the amount of \$200 for convenience when making small cash purchases and/or emergency purchases. All petty cash request for funds must be done on a [Petty Cash Voucher](#). Petty cash requests for reimbursement shall be submitted on a Petty Cash Reimbursement Request by the front desk to the business office as needed to replenish the cash balance. At all times, the petty cash account shall be balanced – the sum of purchase receipts + cash shall = the authorized amount (\$120.00).

Petty cash accounts shall be subject to random audits throughout the fiscal year and as part of the annual financial audit.

Purchase of Food and Non-Food Items

Food and non-food items (such as paper plates, cups, silverware, etc.) shall be for instructional purposes (Food Science & Nutrition, science projects, etc.), for

meetings/training sessions, or other approved functions. These food and non-food items may not be consumed or used for personal use. Excess prepared food items may be consumed or disposed of as appropriate. Food purchases for the Child Nutrition Program shall be subject to the U.S. Department of Agriculture guidelines.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Use of charter school funds for food or snacks shall be allowed only during a “working related purposes”. Documentation to support the “working related purposes” shall include receipts with the inclusion of a “working related purposes”. If state or federal grants are used for food, all purchases shall be in compliance with the TEA guidelines for administering a grant located at https://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx. Refer also, to the [Budgeting Costs Guidance Handbook](#) at the site listed above. Specifically, at no time shall state or federal funds be used to purchase breakfast or other non-allowable food items.

Purchase Requisition and Order Forms

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the Ascender Requisition System and will be finally approved by the Director of Finance. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, at the point of data entry. Budget codes must be noted on all requisitions.

After the requisitions pass all electronic approvals, the purchase order form is generated by the business office. Each purchase order is uniquely numbered for audit tracking purposes. No employee shall order or receive goods without a purchase request being approved. A requisition cannot be used to place an order. All purchase orders should be mailed, emailed, or faxed to vendors by the business office. Exceptions if any, should be approved by the Director of Operations.

Employees who violate the charter school purchasing procedures shall be held personally liable for the debt incurred.

Purchases for goods or services from state or federal grant funds shall comply with the TEA Guidelines for Related Costs (located under https://tea.texas.gov/Finance_and_Grants/Administering_a_Grant.aspx on the TEA website). Specifically, all non-allowable expenditures shall not be funded from state or federal grant funds. The respective grant administrator for the state or federal grant funding sources shall approve all requisitions from the funding source(s) they oversee. All purchases with state and federal grant funds shall include the respective District Improvement or Campus Improvement Plan (DIP & CIP) strategy related to the need for the goods or services.

Reconciliation and Classifications

To post transaction receipts in a timely manner as to not affect cash flow and reflect balances accurately, CSS in conjunction with the EPPS Business Office staff will participate in the following ways:

- Utilize ach payments when available for payments.
- Upload receipts and documentation daily to the shared TEAMS folders
- Open mail and distribute or upload to the necessary staff or folders.
- Designate financial duties for proper segregation among tasks.
- Work with CSS to provide information for itemized listing of checks and cash receipts.
- Secure cash and checks in a locked drawer and lock box.

Records Management and Retention

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

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

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

CPC Legal defines a record as noted below:

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

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

All requests for charter school records, under the Public Information Act, shall be directed to the Director of Operations.

Returned Checks

All makers of returned checks will be charged the nonsufficient funds fee. The fee is subject to increase based on the charter school's depository bank service fee schedule for returned checks. The charter school shall reserve the right to reject future checks from makers of returned checks.

Sales Tax Exemption Form

The [sales tax exemption form](#) shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the Texas Comptroller for Public Accounts website: <https://comptroller.texas.gov/taxes/forms/>. Taxes, which should have been exempt, will not be authorized for reimbursement. It is the purchaser's responsibility to present the exemption form to the vendor at the time of the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption.

Sources of Additional Cash

The Board commits to raising funds each year for school activities.

Travel

- Charter school, personal or commercial transportation:
 - Use of personal car – mileage at the current IRS reimbursement rate will be reimbursed. No receipts are required for fuel or other costs. An online map

(Google or MapQuest or the like) from the starting point to the meeting and the return to document the number of miles is required.

- o Actual cost of commercial transportation (lowest coach fare), plus parking and necessary taxi fares. Receipts shall be presented for reimbursement and/or settlement of advanced travel funds. Luggage charges, if any, will be limited to one (1) bag, up to fifty (50) pounds.
- Lodging – actual cost of base room charge, plus appropriate taxes. State taxes within Texas are not allowable expenses since Charter School is exempt from state taxes, but state taxes for out-of-state travel are allowable expenses. It is an employee's responsibility to present a Hotel Occupancy Tax Exemption form to the hotel or be personally liable for the assessed taxes. Receipts shall be presented for reimbursement and/or settlement of advanced travel funds.
- Meals – actual cost of meals, not to exceed the federal guidelines of the specific city per day, unless approved by the Superintendent. Receipts shall be submitted for all meals within 7 days after the travel.

Non-Allowable Travel Expenses

- Alcoholic drinks
- Entertainment expenses, such as in-room movies, fee-based hotel amenities such as gyms, spas, etc.
- Expenses for spouses or other non- charter school employees
 - Expenses due to the traveler's failure to cancel a registration or travel arrangements (except for extenuating circumstances)
 - Early Check-In Fees
 - Valet Parking

Part 1. [Professional Development Request form](#) shall be utilized by all staff to request travel funds for travel expenses such as registration, meals, transportation, lodging, etc. In addition, the form shall be utilized by campus staff to request travel funds for student travel expenses such as registration, meals, transportation, lodging, etc. The immediate supervisor and the Director of Finance shall approve all travel requests.

Part 2. [The Travel Reimbursement Form](#) shall be submitted within 7 days after the return of the traveler. All actual travel expenses shall be recorded on the settlement form, with receipts for all expenses except mileage. Meal receipts are required.

The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that all travel expenditures are in compliance with state and federal guidelines. The guidelines may be found at the TEA website:

https://tea.texas.gov/About_TEA/News_and_Multimedia/Correspondence/TAA_Letters/Travel_and_Mileage_Reimbursement_2018/

Vendors

Purchases from vendors that do not offer Purchase Order purchases will not be allowed. (Vendors of cash only and cash upon delivery – will not be allowed)

Requests to add new vendors shall be accompanied with a [New Vendor Packet](#). The packet shall include the following. Other documents may be required based on the services to be performed by the vendor.

- W-9 form,
- Conflict of Interest Questionnaire (CIQ), and
- Felony Conviction Notice
- Certificate of Insurance if the vendor will perform services on charter school property. The Certificate of Insurance shall include the minimum level of insurance in the areas of auto liability, general liability, and workers compensation.

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

As a matter of law, all existing and new vendors shall be required to complete and file a CIQ. The governing body (Board of Directors) and the Director of Finance shall complete and file Local Government Officer Conflicts Disclosure Statement (CIS) with the business office.

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

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

Lastly, Section 44.034 (c) states that this section does not apply to a publicly held corporation.

In addition to the felony conviction verification, the charter school shall obtain a criminal history background check and/or fingerprinting verification for all vendors that will work directly with students.

Essence Prep, Inc.
DBA
Essence Preparatory Public School

RESOLUTION OF THE BOARD OF DIRECTORS

WHEREAS, Under TEC 100.1033 (b)(14)(c) The following powers and duties must generally be exercised by the governing body of the charter holder itself, acting as a body corporate in meetings posted in compliance with Texas Government Code, Chapter 551; and

WHEREAS, the Board of Directors of Essence Preparatory Public School has final authority to adopt or amend the budget of the charter holder or the charter school or to authorize the expenditure or obligation of state funds or the use of public property

NOW, THEREFORE, the Board of Directors of Essence Preparatory Public School at a lawfully called meeting of the Board held in compliance with the Texas Open Meetings Act, do hereby adopt the following Resolution:

BE IT HEREBY RESOLVED THAT:

- As required by TEA, the final budget (revenue/expenditures) are to align within 10% of the final actual revenue/expenditures. To meet TEA guidelines, the Board has final authority to adopt or amend the final budget once all fiscal year-end business has been completed.

PASSED AND APPROVED BY THE MAJORITY OF MEMBERS OF THE BOARD OF DIRECTORS OF Essence Preparatory Public School ON THIS 21st DAY OF June 2023.

Members Voting in Favor of Resolution:

_____	_____
_____	_____
_____	_____
_____	_____

CERTIFICATION

The undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of a Resolution of the Board of Directors, duly held on _____, 2023, which Resolution is in full force and effect and has not been revoked or amended.

Secretary __ / __ / ____

**Federal Grant Entitlements
Preliminary Planning Amounts and Proposed Uses
Essence Preparatory Public School
2023-2024**

Program, Program Intent and Anticipated Allocation
<p><u>Title I, Part A anticipated allocation: \$32,199</u></p> <p><u>Program Intent:</u> Funding for resources to help schools with high concentrations of students from low-income families provide a high-quality education enabling all children to meet the state's student performance standards.</p> <p><u>Proposed Uses:</u> Personnel for family engagement</p>
<p><u>Title II, Part A anticipated allocation: \$5,382</u></p> <p><u>Program Intent:</u> Teacher and Principal Training and Recruiting Funds (TPTR) are designated to supplement staff development in district/campus priority areas, enhance recruiting, hiring, and retention of highly qualified teachers and improve the quality of our principal, teacher, and paraprofessional work force through staff development.</p> <p><u>Proposed Uses:</u> Funds will be transferred to Title I to be used for personnel for family engagement</p>
<p><u>Title IV, Part A anticipated allocation: \$10,000</u></p> <p><u>Program Intent:</u> Student Support and Academic Enrichment Grant Funds are designed to improve students' academic achievement by increasing the capacity of the district to provide access to, and opportunities for, a well-rounded education for all students; improve school conditions in order to create a healthy and safe school environment; and improve access to technology in the classroom.</p> <p><u>Proposed Uses:</u> Funds will be transferred to Title I to be used for personnel for family engagement</p>
<p><u>IDEA-B Formula anticipated allocation: \$15,721</u></p> <p><u>Program Intent:</u> Funding for supplemental resources to help LEAs ensure that eligible students (ages 3-21) with disabilities are provided with a free appropriate public education as required by federal statute.</p> <p><u>Proposed Uses:</u> Contracted services to address needs from scholars' IEPs (evaluations, speech, occupational therapy, and other related services)</p>
<p><u>IDEA-B Preschool anticipated allocation: \$360</u></p> <p><u>Program Intent:</u> Funding for supplemental resources to help LEAs ensure that eligible students (ages 3-5) with disabilities are provided with a free appropriate public education as required by federal statute.</p> <p><u>Proposed Uses:</u> Contracted services to address needs from scholars' IEPs (evaluations, speech, occupational therapy, and other related services)</p>

This summary of federal program funds is meant to provide our community an opportunity for public comment on any one of the federal programs listed on this summary sheet.

To submit comments, please email info@essenceprepsa.org and be sure to place Federal Program Funds Comments as the subject.