

Coffeeville School District
FISCAL POLICIES AND PROCEDURES
IDEA PART B AND PRESCHOOL FUNDS

I. CSD/IDEA Fiscal Accountability Overview

Coffeeville School District (CSD), Department of Special Education, will ensure fiscal accountability for IDEA Part B and Preschool funds expended to the District for students with disabilities. CSD will follow established procedures determined by MDE/OSE for calculating, allocating, requesting, accessing, reporting, and verifying IDEA Part B flow-through funds. The purpose of CSD Fiscal Procedures is to ensure that our policy and procedures are in compliance with regulations given by Mississippi Department of Education with regard to IDEA Part B and Preschool federal grants allocated to the District.

II. Glossary of Terms and Acronyms

CEIS – Coordinated Early Intervening Services
CFR – Code of Federal Regulations
EDGAR – Education Department General Administrative Regulations
ESY – Extended School Year
IDEA - Individuals with Disabilities Education Act
LEA – Local Education Agency
LRE – Least Restrictive Environment
MDE – Mississippi Department of Education
MOE – Maintenance of Effort
ODHH – Office of Deaf and Hard of Hearing
OSE – Office of Special Education
OSEP – Office of Special Education and Programs
RFP – Request for Proposal
SEA – State Education Agency

III. Allocations of IDEA funds to LEAs

CSD is a recipient of a sub-award granted by MDE under Section 611 of the Individuals with Disabilities Education Act (IDEA). The District understands that the amount of funds granted is based on specific calculations as outlined in 34 CFR 300.705.

CSD reports and will continue to report to MDE/OSE accurate and current data regarding child count data, school enrollment data, private school enrollment data, and free and reduced lunch count data to ensure that a fair and equitable distribution of the IDEA flow-through funds is determined each year.

IV. Internal Controls

The Special Education Department of CSD will utilize the established internal controls in place at the District. CSD agrees to adhere to guidelines given by MDE/OSE with regards to budgeting and expending funds. The following procedures describe how funds are expended and tracked:

PERSONNEL

Personnel paid with IDEA sub-grant funds are included in the yearly fiscal budget. Each employee will sign the semi-certification form bi-annually (last working day in December and in May). Personnel Activity Reports will be maintained to document work hours and pay. These records are maintained for a minimum of five years.

CONTRACTUAL SERVICES

A contractual agreement will be signed by both parties and approved by the Board of Education when contractual services are needed and prior to implementation of those services. Those services are also included in the IDEA budget.

PURCHASING OF COMMODITIES (Equipment and instructional supplies)

Within the budgeted amount, equipment and supplies (instructional, evaluation, and office) will be purchased to ensure that students with disabilities are receiving services as outlined within Individualized Education Plans. Requisitions will be completed prior to any purchasing of any budgeted equipment and necessary supplies.

Prior to the purchase of any office/evaluation/instructional supply, a requisition must be submitted to the Director of Special Education. Special Education Teachers and Speech Language Pathologist may submit request along with vendor information, quote at the end of the school year to allow for ordering over the summer, so that items are in place for the up-coming school year. Additional orders will be handled through the same process during the year.

The procedures for buying supplies are listed below once requisitions are completed submitted for approval:

When request for supplies are submitted and approved by the Director of Special Education:

1. Requisition orders are generated, and submitted to CSD Central Office Accounts Payable Clerk.
2. The requisition order is generated and a PO is created. It is submitted and signed by the Special Education Director and submitted to the Superintendent for approval and signature. The order is placed by the Special Education Director.
3. Once the order is shipped/delivered, the receiving employee verifies receipt of all items on the purchase order.

4. Once an invoice is received, the invoice is then signed as proof of receipt by the Director and returned along with the purchase order to the CSD Accounts Payable Office for payment.
5. All documentation of payment is kept in the Financial Office.

For accounting records, the following source documentation is available:

- Bank statements with copies of cancelled checks;
- Paid bills;
- Payrolls records;
- Time and attendance records; and
- Contract and sub-grant award documents.

CSD has fiscal controls and accounting procedures in place to ensure the following: (1) generation of required reports; and (2) a system to trace funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibition of applicable statutes. Actual expenditures will be compared with budgeted amounts in state-approved grant applications.

In addition, the financial management system utilized by CSD will generate the following documentation:

- Prepare reports as required by EDGAR and IDEA;
- Provide a complete disclosure of financial results (e.g. cash flow, expenditures, amendments);
- Ensure that there is accountability in how IDEA funds are used;
- Ensure that IDEA funds are not comingled with state funds and/or local funds; and
- Ensure that IDEA funds are used to supplement and not supplant state, local, and other federal funds. [34 CFR §§300.162(c), 300.202(a)(3)]

CSD will amend the IDEA grant within the approved direct cost budget to meet unanticipated needs and to make limited program changes. However, post-award changes to budgets and projects will require prior approval of MDE/OSE. In addition, the Special Education Department will secure Superintendent/Business Manager approval to amendments.

V. Allowable Uses of IDEA Funds

In order to be allowable, CSD Department of Special Educations must ensure that all costs incurred are necessary, reasonable, and allocable. [OMB Circular A-87; EDGAR 34 CFR §80.22] The following list illustrates allowable uses:

1. CSD Special Education Department will use IDEA funds only to pay the excess costs of providing special education and related services to children with

disabilities. [34 CFR §§300.16 & 300.202]

2. CSD Special Education Department will ensure that costs incurred and funded through the IDEA grant are necessary, reasonable, and allocable. [OMB Circular A-87, EDGAR 34 CFR §80.22]
3. CSD Special Education Department will use IDEA funds to pay for special education teachers, special education administrators, related service providers, instructional assistants, and support staff that directly provide services or support services to students with disabilities.
4. CSD Special Education Department will use IDEA funds for special education staff to attend out of district or out-of-state meetings and conferences, only to the extent such costs are reasonable and necessary to accomplish the goals and objectives of the grant. The number of attendees and the approval process should be carefully considered and fully documented as related to the special education responsibilities of each potential attendee.
5. CSD Special Education Department will use IDEA funds for travel expenses only to the extent such costs are reasonable and necessary and do not exceed charges normally allowed by the LEA in its regular operations consistent with its written travel policies. The Special Education Department of Coffeeville School District will follow the District's guidelines regarding travel and per diem rules and costs when charging travel expenses to their IDEA grant.
6. CSD Special Education Department will use IDEA funds to purchase instructional materials to be used by special education teachers and related service providers to meet the unique educational needs of children with disabilities. (see section below)
7. CSD Special Education Department use IDEA funds to purchase, lease, or otherwise provide for the acquisition of assistive technology devices to maintain or improve the functional capabilities of children with disabilities.
8. CSD Special Education Department purchase food only as those purchases directly relate to instructional activities involving food shopping and preparation. Food purchases and activities must be supported by teacher lesson plans and be necessary to meet student IEPs related to independent living goals and objectives.
9. CSD Special Education Department will contract for services only if (1) there is a written contract specifying the terms of the vendors' services; (2) the contract providers are appropriately licensed; (3) the fees are determined to be reasonable and customary for the provision of such services in the area; (4) the LEA has determined that the services cannot be provided by district employees; and (5) the LEA has internal controls in place to verify the delivery of contracted services as

specified in contracts and on submitted invoices. [OMB CIRCULAR A-87, ATTACHMENT A]

VI. Non-Allowable Uses of IDEA Funds

There are numerous non-allowable uses of Federal funds, including IDEA grant funds. The MDE/OSE may seek to recover any Federal funds identified, in an audit or through onsite monitoring, as having been used for unallowable costs. If MDE/OSE determines that an LEA must return funds, those funds cannot be returned out of Federal funds. [34 CFR §300.202] The following is a list of specific non-allowable expenses. However, the list is not exhaustive. Any questions related to the allowability of IDEA fund use that is not included below should be directed to the MDE/OSE.

CSD Special Education Director along with the Business Manager, and the Superintendent will adhere and follow the guidelines provided for non-allowable costs:

1. IDEA funds may not be used to pay attorneys' fees or costs of a party related to any action or proceeding under section 615 of the Act, (including attendance at IEP meetings, due process hearings, appeals of due process hearings to Federal court, court recordings). [34 CFR §300.517(b)]
2. IDEA funds may not be used to pay any person for influencing, or attempting to influence:
 - An officer or employee of any agency;
 - A member of Congress;
 - An officer or employee of Congress; or
 - An employee of a member of Congress.
3. IDEA funds may not be used to influence the awarding of, or the extension, continuation, renewal, amendment, or modification of any contract or cooperative agreement.
4. IDEA funds may not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. [34 CFR §§300.203] (see maintenance of effort section below)
5. IDEA funds may not be used to purchase food or beverages for meetings, staff development activities, parent training activities, student meals, or classroom snacks [see MDE MEMO dated November 12, 2012].
6. IDEA funds may not be used to support activities under Section 504, including allocation of staff time, purchase of materials, or in support of direct services to non-special education students.

7. IDEA funds may not be used to pay for entertainment, including costs for amusement, diversion, or social activities.
8. IDEA funds may not be used to purchase gifts, gift cards, pre-paid cards, or awards for staff or students.
9. IDEA funds may not be used to purchase or support the use of computer networks and servers, or cell phones.
10. IDEA funds may not be used to pay for students to participate in SAT or ACT college entrance exams, or for preparatory classes related to these exams.
11. IDEA funds may not be used to pay for students with disabilities to participate in regular summer school programs.
12. IDEA funds may not be used to pay for contracted employees' continuing education classes and/or conferences related to securing or maintaining their certification.
13. IDEA funds may not be used to pay for student medications, or for medical devices that are surgically implanted.
14. IDEA funds may not be used to pay for office or classroom furniture unless specifically authorized by MDE and included in the grant application.

VII. Excess Cost Requirement

Excess costs are those costs associated with the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school year for ALL elementary school or secondary school students. [34 CFR 300.202(b)] An LEA must spend at least the average annual per student expenditure on the education of an elementary school or secondary school child with a disability before funds under Part B of the Act are used to pay the excess costs of providing special education and related services. That amount may not include capital outlay or debt service.

For a particular cost to be allowable, it must be an excess cost of providing special education and related services. Only allowable costs may be charged to IDEA Part B or Preschool grants. In addition, in order for the cost to be allowable, it must be necessary and reasonable for proper and efficient performance and administration of the grant. A cost is reasonable if it does not exceed what a district would normally incur in the absence of Federal funds.

IDEA's excess cost requirement prevents an LEA from using Part B funds to pay ALL of the costs directly attributable to the education of children with disabilities, with the following exception:

The regulations in IDEA §300.202(b) permit an LEA to use Part B funds to pay for all of the costs directly attributable to the education of a child with a disability in the age ranges of 3-5 and 18-21, only if no local or State funds are available to provide for the education of children WITHOUT disabilities of those same age ranges. In such cases, the LEA must comply with the non-supplanting and other requirements of Part B in providing the education and services for these children.

CSD will adhere to the guidelines established for utilizing IDEA, Part B funds, with regards to personnel must be utilized in accordance with the applicable provisions of Part 300. Time distribution documentation for all Federally-funded employees is a standard requirement for payroll activity and personnel activity reports. Fringe benefits are an allowable expense if the following conditions exist:

- They are provided under established written policies;
- The costs are equitably allocated to all related activities, including Federal awards; and
- The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the governmental unit.

Employees can either be fully funded using IDEA grant funds or partially funded using a combination of Federal and local or State funds. Both options, and the specific requirements for each, are described below.

Single Federal Award or Cost Objective

CSD Special Education Department will use a portion of their IDEA grant funds to pay 100 percent of the salaries and employee benefits for some of their special education staff. In this case, when employees are expected to work solely on a single Federal award or cost objective, a periodic certification for each of these employees must be made supporting their salaries and wages. This documentation must show that the employee worked solely on IDEA activities for the period of the certification.

The required certifications must:

- Be prepared at least semi-annually;
- Be signed by the employee; and
- A supervisory official having firsthand knowledge of the work performed by the employee.

[Circular A-87 Attachment A; 34 CFR §300.202(a)]

A sample semi-annual certification form is included in the Appendices under Section Two.

Multiple Activities or Cost Objective

CSD will allocate IDEA grant funds to pay a portion or percentage of the salaries and employee benefits for some of their special education staff, when necessary. In this case, when employees work on multiple activities or cost objectives, a distribution of their salaries or wages must be supported by personnel activity reports (PAR) or equivalent documentation that meets the following standards:

- They must reflect an after-the-fact distribution of the actual activity of each employee, in accordance with their job description;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed and dated by the employee and the employee's immediate supervisor.

LEAs often refer to these employees as split-funded. An example of a split-funded employee could be a special education director that is 50 percent funded from the IDEA grant and 50 percent funded from district funds. The special education director performs special education duties 50 percent of the time and performs district test coordinator duties for the 50 percent funded from district funds. All positions funded partially from IDEA funds and partially from non-IDEA funds must be included in the LEAs' approved budget. In addition, employee benefits for split-funded staff must be prorated based on the funding ratio. The LEA must be able to verify that benefits are charged to the appropriate funding source for those salaries paid with multiple funding sources. [Circular A-87 Attachment A]

Extreme caution must be adhered to by all LEAs when deciding to split-fund employees to avoid supplanting. LEAs must be able to demonstrate that it would not have provided a service in question with IDEA funds had those funds not been available.

IX. Indirect Cost Requirement

The MDE/OSE calculates the District indirect cost rate for each grant year. When preparing their grant applications, the District indirect cost amount must not exceed the percentage allowed in the State's calculation.

“Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective; and (b) not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved.”

A cost may not be allocated to a Federal award as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been assigned to a Federal award as a direct cost. Typical indirect costs include:

- Rented or shared space or facility.
- Payment of proportionate amount for utilities.
- Payment for proportionate share for services.
- Distribution of cost pool so as to produce equitable results.

In addition, accounting, auditing, payroll, personnel, budgeting, purchasing, and operation and maintenance of plant facilities are all examples of services which typically benefit several activities and programs, and for which appropriate costs may be attributed to IDEA by means of the indirect cost allocation plan [EDGAR §76.560-76.579 and Circular A-87, Attachment A].

Indirect costs charged to the grant are determined by applying the restricted indirect cost rate (RICR) to total direct costs of the grant minus capital outlays, subgrants, and other distorting or unallowable items as specified in the grantee's indirect cost rate agreement. Although, districts should calculate what their maximum indirect cost each year could be based on the full amount of their grant award, the final calculation should be based only on the amount of the expenditures incurred each year. The transfer of the indirect costs should occur on or after the expenditures have occurred.

X. Acquisition of Equipment

CSD Special Education Department will purchase equipment with IDEA funds providing they receive prior approval from MDE/OSE when there is a need for operating the day to day responsibilities of the department and for instruction for students. Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that exceeds \$1,000 per unit. Highly walkable items include, but are not limited, to computers, iPads, cameras, etc. valued over \$250.00.

Equipment purchased with Federal funds shall be used for the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. [OMB Circular A-87 Attachment A]

All equipment purchased using IDEA Part B funds must be used in accordance with the applicable provisions of Part 300. An official memo was issued to LEAs from MDE/OSE on September 6, 2013 related to the purchase of equipment.

XI. Leasing of Equipment

Where appropriate, CSD Special Education Department will use IDEA funds to lease equipment in support of their special education programs. CSD will carefully evaluate decisions related to lease versus purchase alternatives in order to determine the most economical approach.

Allowability of leases is based upon:

- Leasing costs of comparable equipment;
- Alternatives available; and
- The type, life expectancy, condition, and value of the equipment leased.

All leases will be entered into by way of a written contract that specifies the terms and conditions of the lease. The lease contracts will be reviewed periodically to determine if needs or circumstances have changed, and if other options are determined available. For IDEA, Part B, leases must be in accordance with the applicable provisions of Part 300.

XII. Fixed Assets/Inventory Requirements

All property procured through the use of IDEA, Part B funds must be used in accordance with the applicable provisions of Part 300. A physical inventory of the property must be taken and the results reconciled with the property records at least once yearly. Property records must contain information set forth in EDGAR §80.32(d)(1), which includes:

- A description of the property, a serial number or other identification number;
- The source of property;
- Who holds title;
- The acquisition date;
- Cost of the property;
- Percentage of Federal participation in the cost of the property;
- The location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

CSD Special Education Department will ensure that maintenance procedures are in place to keep property in good working condition. In addition, assets are inventoried semi-annually from a list of items/equipment.

For equipment purchased that does not meet the amount required for fixed assets, the equipment will be inventoried upon arrival and identified as purchased with IDEA funds prior to disseminating to schools. A list of all equipment purchased with IDEA funds will be maintained in the Special Education Department.

CSD Special Education Department will maintain control of, hold title to, and administer equipment and property purchased with IDEA funds that are used to provide services to children in private schools [34 CFR §300.144(a)].

XIII. Contracting for Services

CSD contracts for services only if (1) there is a written contract specifying the terms of the vendors' services; (2) the contract providers are appropriately licensed; (3) the fees are determined to be reasonable and customary for the provision of such services in the area; (4) The CSD has determined that the services cannot be provided by district employees; and (5) CSD has internal controls in place to verify the delivery of contracted services as specified in contracts and on submitted invoices.

Other contract terms may need to be included depending on the type of contract. CSD will not contract with parties that have been debarred or suspended under Executive

Order 12549. Information on the Excluded Parties List System may be found at <https://www.sam.gov/>. In addition, all contracts must be for a period of no more than one year, and must include a termination clause. CSD has established procedures for ensuring that contractors meet the terms of their agreements, and must maintain documented internal controls to this effect.

The district uses the state purchasing laws as a guideline for procurement procedures. The purchasing laws are maintained at the district office. The District follows state purchasing laws for special education purchases. The district obtains at least two written quotes for purchases between \$5,000 - \$24,999. Purchases greater than \$25,000.00 are made through formal sealed competitive bids. The Special Education Director is responsible for reviewing and approving purchase request for all special education purchases prior to the preparation of the purchase requisition. The purchase order is prepared and is then reviewed and approved by the Superintendent/Purchasing Agent. The Purchasing Agent verifies all necessary quotes/bids were obtained prior to approval of the purchase order.

Purchases greater than \$25,000 are made through formal sealed competitive bids. A competitive proposal is normally conducted with more than one source submitting an offer. The LEA issues a public request for proposals, often called RFP.

- a. Must be publicized and identify evaluation factors and relative importance.
- b. Responses to RFP must be honored to maximum extent practical.
- c. The proposals must be solicited from an adequate number of qualified sources.
- d. LEA must have a method for conducting technical evaluations of the proposals received and for selecting awardees.
- e. Awards must be made with responsible parties whose proposal is most advantageous to the program, with price and factors considered. Note: price is not the only factor in making the determination.

CSD Special Education Department will use careful judgment and adhere to the guidelines established below when determining whether to employ staff to provide related and support services out of IDEA grant funds or to secure services through contracting. According to EDGAR §75.515(b), “the grantee may not use its grant to pay a consultant unless (1) there is a need for the services of that consultant; and (2) the grantee cannot meet that need by using an employee rather than a consultant.”

In addition, the cost of contracting for services must be reasonable, and defensible to auditors. According to OMB Circular A-87, Attachment A, “To be allowable under Federal awards, costs must be necessary and reasonable for proper and efficient performance and administration of Federal awards.” A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

XIV. Coordinated Early Intervening Services (CEIS)

An LEA may voluntarily set aside up to 15 percent of its IDEA sub-award for CEIS activities. See Appendix D of the IDEA regulations for examples when LEAs set aside 15 percent of funds for CEIS. If an LEA voluntarily sets aside 15 percent of its IDEA award for CEIS, or is required to set aside 15 percent of its IDEA sub-award due to a finding of significant disproportionality, it may not adjust its fiscal effort under §300.205. Appendix D of the IDEA regulations provides examples of how CEIS and adjustments to fiscal effort interact with each other. [34 CFR §§300.226 and 300.208(a) (2)]

If LEAs utilize IDEA funds for staffing positions related to CEIS, extreme caution must be taken to avoid supplanting. An example of this would be a Social Worker or Behavior Specialist position that was 100 percent district funded in a previous school year, and then split 50-50 percent district and IDEA funding in the current year, with 50 percent of the employee's time devoted to CEIS activities. Unless in that year, the LEA also hired a new Social Worker (not CEIS) or Behavior Specialist (not CEIS) that was paid out of district (non-IDEA) funds for at least 50 percent of his/her salary, there could very well be a supplanting issue.

XV. Extended School Year Services (ESY)

Extended school year is the provision of special education and related services to students with disabilities in accordance with their Individualized Education Program (IEP) beyond the normal school year of the local district and at no cost to the parents of the students. [34 CFR §300.106] Eligibility for ESY must be determined each year for every child that has a current IEP. CSD Department of Education will submit an ESY budget application and receive approval from MDE/OSE in order to be reimbursed for ESY expenses.

Students with disabilities who turn age twenty-one (21) during the school year and who are eligible for ESY services may be served in an ESY program as determined by the IEP committee.

The continued placement of students in a private facility must be based on the need for ESY services. Placement of students in a private facility only for ESY services requires a Letter of Justification.

XVI. Proportionate Share of Funds for Parentally-Placed Private School Children with Disabilities

At this time CSD does not have any Private schools residing in the District but if the case shall arise, the guidelines listed will be followed. CSD has in place policies and procedures to ensure that they locate, identify, and evaluate all children with disabilities who are enrolled by their parents in private schools located within the District. Such schools include religious, elementary and secondary schools that meet the State's definition of elementary school or secondary school. A proportionate share of the CSD IDEA Part B and Preschool funds is then determined by formula and set aside for the purpose of providing services to those private school children.

IDEA 34 CFR §§300.129-144 sets forth the requirement of LEAs to serve children with disabilities who are parentally placed in private schools. The calculation of the proportionate share for each year is based on the annual count of the number of parentally-placed private school children with disabilities that was conducted in the previous year and reported in the IDEA Part B and Preschool application for the current year.

CSD will use their proportionate share funds to pay for services provided to parentally-placed private school children.

XVII. Instructional Supplies and Materials

IDEA funds may be used to purchase instructional supplies and materials that are utilized by special education teachers and support services personnel to support and/or provide instruction to students with disabilities. Specific items of supplies and materials that can be included are included as object codes in the IDEA grant applications.

CSD Special Education Department will consider the coding of all instructional supplies to ensure that items are not coded as an instructional supply which should be coded as equipment. The Department will monitor purchased items to ensure those items have been properly budgeted for or submit a revision of the IDEA budget when needed.

XVIII. Maintenance of Effort Requirements and Exceptions

IDEA 34 CFR §300.203 sets forth the requirement that funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

Exceptions:

1. The calculations (utilizing the FETS data transmitted to the MDE) are incorrect.
2. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel, who were replaced by qualified, lower-salaried staff.
3. There was a decrease in enrollment of children with disabilities, which resulted in a reduction of teacher units needed to serve students with disabilities.
4. An exceptionally costly special education program provided to a particular disabled child utilizing State and/or local funds was terminated.
5. Costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities, were terminated.

XIX. Educable Child

Per State Board Policy 7201, the MDE/OSE is directed to provide oversight through the Individuals with Disabilities Education Act (IDEA) and State Statute in the placement and funding of students with disabilities in private school/facilities.

All private schools/facilities participating in the Educable Child Program are accredited by a state or regional accrediting agency.

State appropriated funds are used to pay the total cost for the required placement as defined by the State Legislature and as State funds are available.

Students who participate in the Educable Child Program fall into one of the four placement categories: School District; Department of Human Services; Parent or Parent with Medicaid.

All placement applications are reviewed and approved for payment by MDE/OSE.

XX. Fiscal Records

Edgar 200.334 CSD will adhere to the rule 200.334 which addresses Financial records. Financial records, supporting documents, statistical records and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub-recipient. An exception is made (a) if any litigation, claim or audit findings is started before the expiration of the three years, involving the records they must be maintained is the action is resolved and final action is taken. The other exceptions in which CSD must adhere to are outlined under 200.334 Retention requirements for records.

XXI. Cash Management

- Request for Reimbursement Process

Effective July 1, 2020, CSD Business Manager will continue to utilize established program codes to track federal funds by the project. The program codes were 020, 021, etc., so that the program code reflected the fiscal year allocation. Request for reimbursement are requested using the following process:

- Current Year Allocations
- Generate expenditure reports from Marathon (the District's financial accounting software) using the following steps:
 - Reports
 - Expenditure Budget Reports
 - Select the Option Major Object/Function
 - Select the prior month fiscal period

- Compare the Marathon budget to MCAPS and verify that they are the same.
- Enter the expenditures from the Marathon report into MCAPS.
- If any expenditures are over budget, report those to the Program Director to determine whether a budget amendment is necessary or reclassification in the accounting records;
- Print the project request from MCAPS
- Attach the report from Marathon;
- File

Carryover Allocations:

- Generate expenditure reports from Marathon (the District's financial accounting software) using the following steps:
 - Reports
 - Expenditure Budget Reports
 - Select the Option Major Object/Function
 - Select the prior month fiscal period
- Enter the expenditures from Marathon into the Request for Funds Tool worksheet
- Compare the budget in the Request for Funds Worksheet to MCAPS and verify that they are the same.
- Verify the Request for Funds Carryover Budget to Marathon
- Enter the expenditures from the Request for Funds Tool into MCAPS.
- If any expenditures are over budget, report those to the Program Director to determine whether a budget amendment is necessary or reclassification in the accounting records;
- Print the project request from MCAPS
- Attach the report from Marathon;
- File

RESOURCES

Mississippi Department of Education, Office of Special Education. *Procedures and Directions for IDEA Part B and Preschool*. Jackson, MS.
<http://www.mde.k12.ms.us/OSE/funding/special-education-idea-project-application>

Mississippi Department of Education, Office of Special Education. (2009). *Procedures for State Board Policy 74.19, MS code*. Jackson, MS.
[http://www. <https://www.mdek12.org/OSE/PP>](http://www.mdek12.org/OSE/PP)

Office of Management and Budget Circulars. (2004). *Cost Principles for State, Local, and Tribal Governments*. Washington, D.C.
http://www.whitehouse.gov/omb/circulars_1087_2004/

U.S. Department of Education. (2204). Individuals with Disabilities Education Act of 2004 (IDEA). Washington, D.C. <https://sites.ed.gov/idea/>