



Western Line
SCHOOL DISTRICT

Western Line School District Federal Programs Procedural Handbook

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A. Accounting Systems and Fiscal Controls

I. ALLOWABLE COSTS DETERMINATION

The purpose of this procedure is to ensure federal funds are spent only on allowable activities in accordance with CFR Part 200 Subpart E – Cost Principles, other special terms or conditions of the grant award, and/or other applicable state and federal guidelines. In determining allowable costs, the district will use the guiding principles as established in this document.

Allowable costs must meet the following factors as outlined in CFR Part 200.403.

- Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- Conform to any limitations or exclusions set forth in these principles or in the Federal award.
- Be consistent with policies and procedures that apply to both Federal and State/Local entities.
- Treated consistently.
- Be in accordance with generally accepted accounting principles.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in the current or a prior period; and
- Be adequately documented.

Two categories of costs may be charged to a Federal award.

- Direct costs, costs that directly benefit the activity and are easy to identify; and
- Indirect costs, costs that either benefit the activity in an indirect manner or directly benefit the activity, but the complexity of adequately identifying the costs as such outweighs the benefit of charging them directly.

Costs will meet the requirements of necessary and reasonable when they do not exceed those, which would be incurred by a prudent person under the circumstances at the time the decision was made to incur the cost. District employees will use the following questions to determine reasonable and necessary costs:

- Does the district really need this item/service?
- Is the expense targeted to a valid programmatic/administrative need?
- Is this the minimum amount we need to spend to meet our needs?
- Do we have the capacity to use what we are purchasing?
- If we were asked to defend this purchase, would we be able to?
- Did we pay a fair rate?

The district will implement a reasonable method of allocating costs that equates to the relative benefit received by the program for the proportion of the costs charged to the program.

II. PERIOD OF PERFORMANCE

Federal funds may be obligated on the later of the date funds become available or the submission date of the grant application, in either full form, or “Substantially Approvable Status (SAS)”, depending on the terms of the Federal award.

Federal funds may not be expended subsequent to the end date of the grant except to liquidate allowable obligations that were made on or before that date. All liquidations of prior obligations must be made within the dates of the specific federal program.

The following table indicates the date that an expenditure is determined to be obligated:

IF THE OBLIGATION IS FOR	THE OBLIGATION WAS MADE
Acquisition of real or personal property	On the date on which the district makes a binding written commitment to acquire the property
Personal services by an employee of the district	When the services are performed
Personal services by a contractor who is not an employee of the district	On the date on which the district makes a binding written commitment to obtain the services
Performance of work other than personal services	On the date on which the district makes a binding written commitment to obtain the work
Public utility services	When the district receives the services
Travel	When the travel is taken
Rental of real or personal property	When the district uses the property

III. DIRECT COSTS

Expenditures charged directly to a federal grant award will follow all district policies and procedures as well as federal requirements applicable to those costs, including, but not limited to; procurement requirements, property standards, travel policies, and cost criteria established by 2 CFR Part 200, Subsection E, as identified in the allowable cost policy. Additionally, all direct expenditures will be allowable under the terms of the grant award and program regulations. Requirements followed will be the more restrictive of the local, state, or federal regulations associated with a particular type of expenditure.

Staff responsible for reviewing expenditures for allowability will be familiar with the allowable costs of all programs reviewed. Staff responsible for budget and expenditure monitoring will be responsible for ensuring appropriate staff for allowability review all charges.

Prior approvals of expenditures, as stated in 2 CFR, Part 200 and the grant award terms, will be obtained prior to the expenditure being obligated. Expenditures will be supported by adequate documentation including all pertinent details that assists in determining the item was allowable.

IV. INDIRECT COSTS

Federal grant awards will include an amount of indirect expenditures that districts are entitled to for organization wide costs of the grantee that benefit the federal program being administered by the district, unless specifically disallowed by the terms of the grant award.

The Office of Federal Programs at the Mississippi Department of Education as specified in MCAPS determines indirect rates.

The district is not required to claim any or the entire indirect amount they are entitled to, but may claim up to the full amount, as long as it is included in, the district's approved budget.

The Western Line School District, if using indirect costs, will request the acceptable amount on either a monthly or quarterly basis, whichever is best for that particular grant fund,

V. RESPONSIBILITY

The table below indicates the person/persons responsible for ensuring this procedure is followed within the Western Line School District.

Action	Person(s) Responsible
Creating the Federal Programs Budgets	Director of Federal Programs Business Manager
Entering budgets in the LEA Application	Director of Federal Programs
Entering budgets into financial software	Business Manager
Verifies allowability of costs, responds to allowability questions	Director of Federal Programs
Determines if amendments are necessary for the Federal Programs budgets	Director of Federal Programs Business Manager
Completes amendments/revisions in the LEA applications	Director of Federal Programs
Enters amended budgets into financial software	Business Manager
Communicates budgets and revisions to schools within the LEA or other people who need this information	Federal Programs Director Business Manager

VI. ALLOWABILITY CHECKLIST

1. Necessary
 - Is the cost included and identifiable in the district's plan and allowable under the program (district plan, schoolwide plan, targeted assistance plan, district or school improvement plan)?
 - Is the cost needed for the operation, administration, or proper and efficient performance of the program?
2. Reasonable
 - Was the item purchased consistent with your district's procurement and/or purchasing procedures?
 - Is the cost generally recognized as ordinary, and does the nature and amount not exceed that which would be incurred by a prudent person under the circumstances?
3. Allocable
 - Will the item benefit the federal program in proportion to the percentage that the federal program pays for the item?
 - Will any use by another program be allocated out if that use is not deemed an incidental benefit?
4. Conform to EDGAR (Education Department General Administrative Regulations)
 - Is the cost permitted under EDGAR and not disallowed under the specific items of cost?
5. Follow the Terms and Conditions of the Grant Award
 - Is the cost permitted and allowed under the grant award?
6. Consistent with State/Local Policies
 - Is the item permissible under state and local laws and policies?
7. Provided Consistent Treatment
 - Is the item not included in your agency's indirect cost rate? An agency may not charge to the federal award a direct cost if that cost is already included in the agency's indirect cost negotiation.
8. Be Adequately Documented
 - Did you make sure to maintain documentation of the need, the purchase, and use of the item consistent with these rules?
9. Be Supplemental
 - Is the cost supplemental (and does not supplant state or local fund)?

VII. ACCOUNTS MANAGEMENT

The Western Line School District currently has in place the Marathon Financial Accounting System. The Business Manager enters both district and federal budgets into this accounting system. The Business Manager reviews budget expenditure reports monthly to ensure that all funds are being coded into the correct programs and line items within the budgets in the system. The statement of expenditure reports is reviewed monthly to ensure that there is not an over obligation of program funds, misstatement of unliquidated obligations, duplicate payments or other inappropriate changes to grant programs.

The Director of Federal Programs, who is most familiar with the federal funds budgets, must approve all requisitions prior to the purchase of any goods or services using federal funds.

The Western Line School Board at their regular monthly meeting prior to payment made to all vendors or payees approves all expenditures.

Personnel having access to the accounting software have specific roles within the system. The Business Manager assigns roles. For example, the Accounts Payable only has rights to the accounts payable modules in the financial software package.

VIII. OBLIGATION/DUPPLICATION OF PAYMENTS

The Business Manager on a monthly basis reviews the Statement of Expenditure Report from the financial management software package. This report is used to ensure the correct monetary amount of funds is drawn down, payments are not duplicated or any other inappropriate changes to federal grant programs does not occur.

The Business Manager, if necessary, will collaborate with the Director of Federal Programs and the Accounts Payable Clerk.

IX. ACCOUNT MAINTENANCE

The Director of Federal Programs in collaboration with the Business Manager will review the expenditure and other reports related to the expenditure of Title I, Part A, Title II, Part A, Title III, Part A, Title IV, Title V, Title X or any other federal grants/programs monthly. The purpose of this review is to ensure that all transactions have been recorded accurately and in a timely manner.

The Director of Federal Programs in collaboration with the Business Manager will review the budgets for all federal funds. The Business Manager is responsible for entering the federal programs budgets into the district financial package based on the approved budget for each program. The Director of Federal Programs will review the budgets after these have been entered into the district financial package.

Each federal program budget will be coded in the financial package using separate budget fund codes to ensure that each program can be tracked separately.

B. Period of Availability and Carryover

I. PERIOD OF AVAILABILITY

Period of Availability ends September 30th of each fiscal year. All ESSA grants and any other federal grants managed by the Office of Federal Programs (OFP) awarded during the fiscal year have a period of availability that expires September 30th. A review of the current year's needs assessment will be conducted to determine if an amendment to the budget is necessary if those funds are not yet expended or encumbered. An amendment is completed and submitted by the date designated (if applicable) by Mississippi Department of Education, Office of Federal Programs, if a formal amendment is necessary.

Funds for each fiscal year must be properly encumbered by September 30th of that year by purchase order or contract and liquidated by December 30th of the fiscal year. Amendments should be submitted as soon as possible to allow for timely implementation of amended plans and budgets.

II. CARRYOVER

Carryover funds remain available for obligation through September 30th of each fiscal year.

III. LIMITATION ON CARRYOVER

The ESSA, Title I, Part A, Section 1127(a), Limitation on Carryover, states that not more than 15 percent of the Title I, Part A funds allocated to an LEA for any fiscal year may remain available for obligation by such agency for one additional fiscal year.

A state educational agency (SEA) may waive the 15 percent carryover limitation if:

1. The LEA's request is reasonable and necessary; or
2. A supplemental Title I, Part A appropriation becomes available.

The law limits the SEA's ability to grant such a waiver to only once every three years. The 15 percent carryover limit does not apply if an LEA's entitlement (including funds transferred in from other Federal education programs) is less than \$50,000 for the fiscal year.

IV. TRANSFERRABILITY OF FUNDS

If an LEA transfers funds from another federal program into Title I, Part A under the transferability provision in Section 5103, Transferability of Funds, of the ESSA, then the additional amount transferred is added to the LEA's Title I, Part A allocation and the combined amount becomes the base for calculating the 15 percent carryover limitation.

V. REVIEW OF EXPENDITURES

Expenditures are reviewed monthly. Review in this manner ensures that funds are being expended in accordance with the expenditure timelines for each grant award.

NOTE: The goal of the Western Line School District is to expend an amount of eighty-five percent or more of Title I Part A funds on or before June 30th of the initial grant award period thus limiting the amount of carryover to the second fiscal year of the grant award period.

VI. MONITORING OF CARRYOVER FUNDS

The Federal Programs Director and the Business Manager monitor balances throughout the fiscal year to ensure that expenditures are following the plan and budget set forth by the SEA approved CFPA.

In early spring of each fiscal year, the Business Manager will determine a cutoff date for obligating funds. To ensure that eighty-five percent of the federal budget is obligated, the Business Manager will consult with the Federal Programs Director. If obligation has not been met, appropriate actions are taken including but not limited to possible amendments to the LEA's plan and budget.

When carryover funds are available, the plan is reviewed to determine if needs have changed, amend if necessary, and ensure that program obligations are met. The Federal Programs Director amends the budget and plan in consultation with the Business Manager.

The Western Line School District uses the program code to clearly capture the separation of fiscal year funding. Therefore, it ensures that carryover funds are prioritized over current year funds.

C. Audit Requirements

I. AUDIT RESOLUTION

Following any district annual fiscal audit if findings were to occur the Business Manager in collaboration with the program director in which the finding occurred would address these in writing to the auditing company.

Solely the Business Manager would address district audit findings.

The Business Manager in collaboration with the department director in which the finding occurred would compile corrective Action Plans.

Corrective Action Plans would then be presented to the Superintendent and/or Western Line School Board for their approval.

The Director of Federal Programs in collaboration with the Superintendent and/or Business Manager would address audit findings occurring within a federal fund program or budget. The Director of Federal Programs will develop and implement a corrective action plan to address all programmatic and budget audit findings with any federal programs to prevent the same findings in the future years.

D. Internal Controls

I. INTERNAL CONTROLS

The Western Line School District Business Manager, at the direction of the Western Line School District Superintendent of Education, has developed a plan of Internal Controls designed to protect the integrity of all school district assets, liabilities, revenues and expenses. The plan of Internal Controls is such that the work of employees shall be subdivided so that no single employee performs a complete cycle of operations. Specific procedures are established for each area of administration and accounting ensuring proper authorization by designated official for all actions to be taken.

Administration controls include, but are not limited to, the plan of organization and the procedures and records that are concerned with the decision processes leading to the management's authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the organization and is the starting point for establishing accounting control of transactions.

Accounting controls comprise the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that the following is achieved:

- A. Transactions are recorded in accordance with general or specific authorization of the management of the Western Line School District.
- B. Transactions are recorded as necessary to permit preparation of financial statements in conformity with Generally Accepted Accounting Principles, as well as any other criteria applicable to such statements, and to maintain accountability for assets.
- C. Access to assets is permitted only in accordance with authorization of the management of the Western Line School District.
- D. The recorded accountability for assets is compared with the existing assets at different and reasonable intervals and appropriate action is taken if any differences are discovered.

Characteristics of the Western Line School District's system of Internal Controls are:

- A. Segregation of Duties' Responsibilities – There will be segregation of the authorization to execute a transaction, the recording of the transaction and the custody of the asset(s) involved in the transaction.
- B. Authorization and Record Procedures – The Western Line School District's management will ensure that approved procedures and methods (as outlined in this policy) are implemented and Western Line School District staff is directed to employ those procedures and methods in performing day-to-day operations of the school district.
- C. Sound Practices – The Western Line School District's system of Internal Controls establishes various error-checking routines that are performed in connection with record keeping, including periodic comparison of recorded amounts with existing assets and liabilities.
- D. Quality of Personnel – The management of the Western Line School District makes every effort to employ competent personnel in all areas of work. An emphasis is placed on integrity of all personnel.

- E. **Actual System Performance** – The management of the Western Line School District makes every effort to ensure that the personnel of the district perform the duties and function assigned to each. The integrity of the system of Internal Controls is protected when personnel operate it as designed.

The management of the Western Line School District has developed specific Internal Control procedures and assigned specific personnel to five broad areas of responsibility with the district. The five areas include Revenues (Cash Receipts), Expenses (Cash Disbursements), encumbrances, Payroll and Inventory/Capital Assets. The specific Internal Control procedures and personnel assigned to each responsibility are outlined as follows:

II. INTERNAL ACCOUNTING CONTROLS - REVENUES

Revenues (Cash Receipts)

Superintendent Secretary

Distributes all checks received by mail to the Business Manager. Records all checks received in a List of Mail Receipts.

Accepts all cash or checks from individuals for such things as, but not limited to, student fees, facility rentals, donations, etc. Records individual payments in a receipt book. Distributes all cash and checks from individuals to the Payroll Clerk.

Payroll Clerk

Accepts all Activity Fund Transmittal Reports from School Secretaries. Records all activity receipts in the computerized accounting system of the Western Line School District.

Prepares a three-part pre-numbered receipt for every revenue item received. One copy is maintained in the receipt book, one copy is distributed to the Business Manager, and one copy is distributed to the Superintendent Secretary.

Business Manager

Accepts all checks received by mail from the Superintendent's Secretary. Distributes checks to Payroll Clerk to be receipted.

Prepares a two-part deposit ticket. One copy is maintained in the deposit book.

Makes the weekly deposit to the bank or more often if needed.

Assigns a General Ledger Code to all prepared receipts in the receipt book.

Prepares monthly bank reconciliation.

III. INTERNAL ACCOUNTING CONTROLS - EXPENSES

Expenses (Cash Disbursements)

District Office Secretary

Opens mail and identifies all invoices. Stamps invoices with date received. Distributes all invoices to the Accounts Payable Clerk.

Annex Secretary

Opens invoices/packing slips when goods are received. Ensures invoices match the good received. Stamps invoices with date received. Distributes all invoices to the Accounts Payable Clerk.

Accounts Payable Clerk

Verifies with each department head that goods and services have been referred for all invoices.

Matches invoices with Purchase Orders already entered in Computerized Accounting System.

Reconciles Purchase Order with Invoice. Investigates any discrepancies.

Enters invoices into the Western Line School District Computerized Accounting System for payment on the next docket.

Enters off-line invoices into the Western Line School District Computerized Accounting System for payment immediately.

Delivers invoices that do not have Purchase Orders to the Business Manager for assigning General Ledger Code.

Delivers offline checks to appropriate destination.

Prints computerized Accounts Payable Checks.

Mails checks with required supporting documentation to vendors.

Writes check numbers and date paid on all claims.

Files paid invoices with original Purchase Order by claim number in the appropriate Accounts Payable Paid Invoice Filing Cabinet.

Files copy of check with appropriate purchase order/vendor.

Business Manager

Receives off-line check request from different sources.

Assigns General Ledger Code to invoice and delivers to Accounts Payable Clerk for payment.

Prints Claim Docket (Seeks approval/signature of Superintendent before proceeding)

Prepares Claim Docket for Board of Education signatures.

Reviews Claim Docket.

Reviews monthly bank reconciliation.

Superintendent

Reviews Claim Docket.

Signs checks.

Board of Education

Reviews Claim Docket and grants approval to issue pay warrants.

Payroll Clerk

Reconciles Account Clearing bank statement monthly.

Reviews monthly bank reconciliation.

IV. INTERNAL ACCOUNTING CONTROLS - ENCUMBRANCES

Employee Initiating the Purchase

Submits the requisition via the online requisition system. Attaches documentation.
Ensures appropriate documentation is provided based on the amount of funds requested and district, state, and federal purchasing guidelines.

After receiving the purchase order, sends the purchase order to the vendor to receive the goods or services.

Principal, Supervisor, Director of Federal Programs

Ensures the requisition has the necessary documentation. Ensures that the purchase is allowable and necessary to the project.

Reviews and signs Purchase Requisition granting authorization to request the issuance of a Purchase Order.

Ensures the requisition is documented in a second location.

Business Manager

Reviews and signs requisitions.

Accounts Payable Clerk

Prints the purchase order. District uses electronic signature on purchase orders.

Distributes the purchase order to the employee who submitted the purchase requisition.

Attaches one file copy of the approved Purchase Order to the Original Purchase Requisition and files in the open Purchase Order file in the Accounting Office for matching with the vendor invoices for payment.

Reviews the open Purchase Order report. Follows up on all Purchase Orders that remain open for ninety (90) days or longer.

V. INTERNAL ACCOUNTING CONTROLS - PAYROLL

Human Resources Director

Receives online applications from prospective employees.

Distributes application to respective principals and department heads.

Submits a Personnel Recommendation Report with proposed pay to the Superintendent for approval by the School Board.

Contacts employees when they are approved by the School Board.

Has employees complete New Hire packet.

Builds new employee record in the Personnel/Payroll software of the Western Line School District.

If applicable, generates a contract of employment for certified employees.

If applicable, enroll and builds new employee record in time and attendance system (for non-certified/hourly employees.

On a monthly basis, receives Time Card Reports for all hourly employees.

On a monthly basis, enters hours worked from the Time and Attendance System into the Western Line School District Payroll System.

On a monthly basis, updates each employee record for the leave taken. On a monthly basis, performs any other maintenance to employee records in the Western Line School District Payroll System.

On a monthly basis, computes direct deposit reports and employee benefits/withholding checks.

On a monthly basis prepares ACH file report for bank.

On a monthly basis, makes available to all employees direct deposit stubs through Employee Connect. Prints a copy for each employee.

Mails and/or pays by EFT employee benefits/withholdings checks to vendors.

Submits a Withholding Fund Account report to the Business Manager.

School Resource Officer

Takes fingerprints of respective employees. Completes a background check.

Superintendent Secretary

Receives from prospective employees' applications for employment.

Maintains an application file for prospective employees.

Completes background check on recommended employees

Upon approval of background checks substitute teachers are placed on district substitute teacher list. Schools are then notified of new substitute teachers in writing.

Principals, Supervisors, Directors

Recommends to the Superintendent of Education all certified and non-certified staff to be employed in the Western Line School District.

Verifies time records for all hourly employees.

Superintendent

Distributes recommendations to the Human Resources Director.

Recommends to the Western Line School District Board of Education that the school district enter into contract, in the manner prescribed by law, with all certified staff.

Recommends to the Western Line School District Board of Education all non-certified staff to be employed by the school district.

Board of Education

Approves employment and salary/rate of all personnel in the school district.

Business Manager

On a monthly basis, writes a check to Payroll Clearing account from individual fund accounts.

Mails and/or pays by EFT employee benefits/withholdings checks to vendors.

VI. INTERNAL ACCOUNTING CONTROLS – CAPITAL AND FIXED ASSETS

Business Manager

Identifies all Capital Assets/Inventory Assets when coding Purchase Requisitions.

Ensures that two physical inventories are accomplished each year. (1-First Semester and 1-Second Semester)

Fixed Assets Clerk

On a monthly basis, runs a report after claim docket is complete which identifies assets/equipment that requires an inventory tag.

Requests an “Add an Asset Form” from the person who made the purchase and attaches a copy of the purchase order and invoice.

Enters the asset information into the Computerized Accounting Program and assigns the item an inventory tag (barcode).

Places the tag on the asset. Copies the barcode before attaching the tag. Files the copy with attached documentation.

Superintendent

Ensures that two physical inventories are accomplished each year. (1-First Semester and 1-Second Semester)

E. Records and Information Management

I. FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT (FERPA)

The Western Line School District follows the Family Educational Rights and Privacy Act as outline in this document. The document is a part of the Western Line School District Personnel Handbook in which all personnel are required to sign a statement indicating they have read this document. In addition, the Technology Coordinator conducts annual training concerning FERPA. The Western Line School District will only disclose personal identifiable information to agencies as specified by federal, state or local statutes or guidelines.

The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

FERPA gives parents certain rights with respect to their children's education records. These rights transfer to the student when he or she reaches the age of 18 or attends a school beyond the high school level. Students to whom the rights have transferred are "eligible students."

Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.

Parents or eligible students have the right to request that school correct records, which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.

Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record. However, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31):

- School officials with legitimate educational interest;
- Other schools to which a student is transferring;
- Specified officials for audit or evaluation purposes;
- Appropriate parties in connection with financial aid to a student;
- Organizations conducting certain studies for or on behalf of the school;
- Accrediting organizations;
- To comply with a judicial order or lawfully issued subpoena;
- Appropriate officials in cases of health and safety emergencies; and
- State and local authorities, within a juvenile justice system, pursuant to specific State law.

Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance.

However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Schools must notify parents and eligible students annually of their rights under FERPA. The actual means of notification (special letter, inclusion in a PTA bulletin, student handbook, or newspaper article) is left to the discretion of each school.

For additional information, you may call 1-800-USA-LEARN (1-800-872-5327) (voice). Individuals who use TDD may call 1-800-437-0833.

Or you may contact us at the following address: Family Policy Compliance Office U.S. Department of Education

II. ACCESS TO FINANCIAL, PERSONNEL AND STUDENT DATA

The Western Line School District makes every effort to ensure financial, personnel and student information is maintained in a safe and secure environment with access to only the district personnel that requires access to such data and information.

Information related to financial, personnel and student data is only released per FERPA Guidelines and/or the policies and procedures of the Western Line School District.

Financial Data:

The Business Manager is responsible for providing access to all financial data to the district employees. District employees are only granted access to financial data as it relates to their respective position/job description within the district.

Personnel Data:

The Business Manager and Personnel Administrator/Primary MSIS Contact are responsible for providing access to all personnel data to district employees. Employees are granted access to personnel data at a level as it relates to their respective position/job description within the district.

Employees not previously mentioned with access to personnel data are the Assistant Business Manager/Payroll Clerk and Superintendent's Administrative Secretary.

Student Data:

The Primary MSIS/Student Information Package Contact is responsible for providing access to student data to district employees. District employees are only granted access to student data at a level at which relates to their district position or job description within the district. In the absence of the Primary MSIS/Student Information Package Contact, the Secondary MSIS Contact and/or the Secondary Student Information Package Contact may give access to student data to a district employee.

NOTE: The Western Line School District collaborates with the Greenville Public School District concerning the Career and Technical Program. Administrators and Teachers associated

with the courses taught at the Greenville Career and Technical Center have access to student data for the students that are currently enrolled in courses at this location.

III. RECORD MAINTENANCE AND RETENTION

State and Local Records: Western Line School District has in place the following procedure(s) as related to the retention and disposal of records relating to state and local funds and projects.

District-wide reports required by the State Board of Education on less than an annual basis may be destroyed after a five (5) year period per the approval of the Western Line School Board. Any supporting documents necessary to compile district-wide reports unless otherwise state in state statute may be destroyed after three (3) years following the academic or fiscal year for which the report was made upon approval of the Western Line School Board.

The Superintendent or Assistant Superintendent of the Western Line School District shall have the authority, with the approval of the Western Line School Board to dispose of the following records: (Documentation should be recorded in the minutes of the Western Line School Board.)

After a five-year period:

- Bank Statements
- Canceled warrants and pay certificates
- School Board paid bills
- Bids received, either accepted or rejected, for supplies, materials, equipment and construction
- Depository receipt warrants
- School board claim docket, where claims are recorded on the minutes of the Western Line School Board meeting
- Original of school board's orders after such orders have been recorded in the minutes of the Western Line School Board meeting
- Canceled bonds and coupons
- Tax collector's reports of tax collection to Superintendent
- Transportation records

After a three-year period:

- Teacher contracts, computed from the expiration date thereof
- Bus purchase documents
- Teachers registers, principals' reports, and other evidence to prepare the reports to the State Board of Education

Federal Records: Financial records, supporting documentation, 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

Exceptions are:

1. If any litigation, claim or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and the final action taken.
2. When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
3. Records for real property and equipment acquired with federal funds must be retained for three years after final disposition.

Title I programs must adhere to the guidelines provided in EDGAR regarding records retention and access to records. At a minimum, EDGAR requires grant recipients to retain records for a period of three fiscal years, plus the current school year (five calendar years) after the day the final expenditure report for a project has been submitted.

If any litigation, claim, negotiation, audit, or other action involving the records has been started prior to the expiration of the three-year period, the records in question must be retained until completion of the action and resolution of all issues, or until the end of the normal three-year period; the latter of the two.

After the retention time has lapsed, all confidential files should be shredded.

Required Files:

- Consolidated Application and award letter(s)
- Documentation of approved waivers, extensions and/or amendments (as applicable)
- Record of purchase requests, receipts, and disbursements
- Matching expenditures
- Mid-Year and Final Financial Reports
- Documentation of meetings (i.e., board meetings approving application, board meetings approving authorized representative, Title I annual review meetings, affirmation of private school consultation, private school Intent to participate letters)
- Semi-annual certifications and monthly time and effort reports
- Building budgets
- District and school parent involvement policy and compact
- Parent notifications (i.e., parent's right to know, four-week notice on non-qualified staff, interactive dashboard, policies, and compact.)
- Contracts (i.e., contracted vendors)
- Title I student portfolios (i.e., student selection process, student progress report, parent permission, parent denial of services)
- Parent and family engagement (i.e., annual parent meeting, training opportunities for parents, assessment of parent and family engagement)

The Director of Federal Programs, Business Manager and Building Level Principal are responsible for retaining and disposing of records at the level of their assignment.

IV. ENSURING DATA QUALITY

The Mississippi Public Schools Accountability Standards state:

“The district superintendent and school principals are responsible for ensuring that all data reported to the Mississippi Department of Education are true and accurate as verified by supporting documentation on file in the school district. Reporting false information is a violation of the accreditation requirements set forth by the State Board of Education and may result in the downgrading of the district's accreditation status.”

Based on the above statement it is extremely important that data being reported is as accurate as possible.

Data is reported to the Mississippi Department of Education through the Mississippi Student Information System, MSIS.

Accuracy of school level data is the responsibility of the school level Primary MSIS Contact at the school level. The Primary MSIS Contact person may be one of the following:

- School Level Counselor
- School Secretary
- School Level Data Clerk

The school level data is obtained from various sources such as student registration forms, birth certificates, and immunization forms. The school level Primary MSIS Contact is responsible for ensuring that the above mentioned data is entered into the student administrative package is accurate prior to submitting the data to the MDE.

Examples of data related to federal programs are Title I Schoolwide Indicators, English Learner Indicators, Homeless Student Indicators, Neglected and Delinquent Indicators, and Foster Children Indicators.

Data is reviewed by the district level Primary MSIS Contact will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district level Primary MSIS Contact will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level Primary MSIS Contact will collaborate with the school level Primary MSIS Contact if errors are found within the data or if there is question about the quality of the data. Either the school level Primary MSIS Contact or the district level Primary MSIS Contact will correct the data prior to the submission to MSIS.

The Director of Federal Programs will be responsible for ensuring that data for students within the various federal grants is accurate and finalized in MSIS. Examples of this data are information regarding English Learners, Homeless students, Neglected and Delinquent students, and students in Foster Care.

In addition, the Director of Federal Programs shall maintain printed copies of the data submitted to MSIS concerning the previously mentioned groups of students. The Director of Federal Programs in collaboration with the district level Primary MSIS Contact will ensure that the data is accurately reported to MDE.

Any data regarding federal programs that is not maintained in MSIS or the student administrative package will be the responsibility of the Director of Federal Programs.

Data containing personally identifiable information, PII, shall be kept in a secure place. Data containing PII will not be stored on an unsecured electronic device.

V. TRAINING

Faculty and Staff are trained annually on acceptable computer usage, Internet safety, i.e. Children's Internet Protection Act, and the Family Educational Rights and Privacy Act, FERPA. Either the Director of Federal Programs or the Technology Coordinator conducts the training during the first semester of the school year. Teachers are required to submit documentation stating they have read and understand FERPA guidelines¹. The Internet Access Acceptable Use Policy and other policies related to technology use are published annually in the Student Handbook.

¹ See Appendix A for an example of the FERPA Form.

F. Equipment Management

I. CAPITAL ASSETS

Definition of Capital Asset:

A capital asset is property of a long-term nature intended to be held or used by the school district. This definition generally includes land, buildings, transportation equipment, other motor equipment, *EQUIPMENT*, construction in progress, and leased property under capital leases. Of the capital assets listed above, the teacher/employee shall be responsible for the equipment in his or her room.

Definition of Equipment:

- An equipment item that costs \$1000.00 or more
- The following are classified as equipment items regardless of the cost:
 - Weapons,
 - Cameras and camera equipment (greater than \$250.00),
 - Two way radio equipment,
 - Televisions (greater than \$250.00),
 - Lawn maintenance equipment,
 - Cellular telephones,
 - Computer and computer equipment (greater than \$250.00-keyboards and monitors not included),
 - Chain saws,
 - Air compressors,
 - Welding machines,
 - Generators, and
 - Motorized vehicles

Donated items are to be recorded at fair market value when acquired. All property acquired from surplus property is included at fair market value.

II. ADDING AN ASSET

When equipment is purchased, it must be ADDED to the capital asset master list. It is the responsibility of the teacher/employee to provide the information necessary to the principal's office for completion of the Inventory Management Form.

To add a capital asset:

Fill out the Inventory Management Form from the information provided by the Teacher/Employee. This form must be completed in full.

- Send completed form to the Superintendent's Office.
- A capital asset tag will be assigned to the piece of equipment immediately.
- The tag and instructions on where to place it on the equipment will be sent to the school.

NOTE: If for some reason the tag does not adhere to the equipment surface, it is important to notify the central office immediately.

III. TEMPORARY TRANSFER OF AN ASSET

To lend an asset to another room, (TEMPORARY) location, or teacher/employee for less than one (1) year. The teacher shall use the Inventory Management Form provided in the appendix of this handbook, and it MUST hang on the back of the door. This is a requirement to comply with the Western Line School District's procedural manual for capital assets as suggested by the State Auditor's Office.

To temporarily transfer a capital asset:

1. The borrowing teacher must complete an Inventory Management Form. This form must be approved by all necessary supervisors, which may include the School Building Principal, Federal Programs Director, and/or Fixed Assets Clerk.
2. Check the asset out by signing and dating form on back of door.
3. Asset is still the responsibility of the teacher lending the asset.
4. When the asset is returned, the borrowing teacher must initial and date the form.

IV. PERMANENT TRANSFER OF AN ASSET

To lend an asset to another room, permanent location, or teacher/employee for greater than one (1) year. It is the responsibility of the teacher/employee to provide the necessary information to the principal's office for completion of the Inventory Management Form.

To permanently transfer a capital asset:

1. Complete the Inventory Management Form. This form must be approved by all necessary supervisors, which may include the School Building Principal, Federal Programs Director, and/or Fixed Assets Clerk.
2. Once approved, the asset can be moved.
3. Add the asset to the inventory sheet on the back of the door of the new location for the asset.
4. After the district authorizes transfer, the teacher who accepted the asset has full responsibility for maintenance.

V. REMOVAL FROM CAMPUS

A hand receipt is required when an asset is off campus for official school business or being repaired. It is the responsibility of the teacher/employee to provide the information necessary to the principal's office for completion of the "Hand Receipt Form". When the form is completed and approved by the principal the teacher may check the asset out for OFFICIAL SCHOOL BUSINESS only. This form must stay on file in the principal's office until the asset is returned in good condition to its proper room.

VI. LOST OR STOLEN PROPERTY

Missing assets shall be reported to the Western Line School Board and must be accompanied by a police report initiated by the responsible party (teacher/employee). The teacher/employee shall use the Inventory Management Form to complete this process.

To report lost or stolen property:

1. Missing assets shall be reported to the School Building Principal and District Superintendent.
2. The missing asset should also be reported to the police. The police report will determine further action and should be included with the Inventory Management Form.
3. Disposition of this property shall be reported on the board minutes.

VII. DISPOSAL OF PROPERTY – Indicator F7 and F8

The teacher shall use the Inventory Management Form when selling, destroying, donating and/or recycling capital assets.

To dispose of a capital asset:

1. Fill out form provided
2. The Superintendent will request by recommendation to the Western Line School Board for the disposal of the asset(s) listed on the form.
3. After approval by the Western Line School Board, the employee can dispose of the asset.

All deletions of capital assets, regardless of the method, must be entered into the minutes of the Western Line School Board.

Disposition of Capital Assets Purchased with Federal Funds -- Indicator F6

Capital assets purchased with federal funds will be disposed when the following conditions are met.

1. The capital asset has exceeded the life expectancy based on normal wear and tear of the equipment.
2. The capital asset can no longer be repaired due to the age of the equipment or if the cost of the repair would exceed the value of the equipment.
3. The capital asset was damaged beyond reasonable repair expectations.

The Director of Federal Programs in consultation with the Technology Department will determine whether technology equipment is to be disposed.

Any funds derived from the sale of disposed equipment purchased with federal funds shall be returned to the specific federal program or used to purchase replacement equipment for that federal program. Funds from the sale of disposed equipment from federal funds cannot be used for any other program(s) other than that of which the funds originated.

VIII. INVENTORY OF CAPITAL ASSETS – Indicator F3

The employee will be provided a list of all items that were found in their room following the inventory at the close of the prior school year. The list will be sent to the school during the month of September.

1. Check the list for accuracy.
2. Verify each item by placing an "X" beside the correct items.
3. Make detailed notes for any changes necessary.
4. Sign regardless of any errors.

5. Forward to county office via principal's office.

Changes if necessary, will be made immediately and a revised copy submitted to the teacher for final approval. When the teacher verifies and signs the printout, a FINAL copy of the master list will be returned to be kept in the classroom. The teacher will be responsible for all assets listed.

Suggestions on checking for accuracy:

1. Make sure room number corresponds with teacher name. The room number is the "key" to the computer printout: ROOM NUMBER/TEACHER'S NAME
2. Locate the capital assets on the list and make sure they are in the room.
 - a. if the asset is tagged but not on the list, add to printout
 - b. if asset is not tagged but in room, add to printout
 - c. if asset is not in room but on list, mark out on printout
3. Check the brand name, model numbers and serial numbers
 - a. correct if necessary

The teacher is responsible for maintaining the capital assets assigned to his/her room.

At the end of each school year the Western Line School District will conduct an inventory of capital assets. This state requirement is necessary to verify the existence and condition of capital assets and to reconcile capital asset records for the auditors. However, an inventory may be conducted at other times in addition to the annual school year-end inventory.

It is the policy of the Western Line School District, that the teacher shall have no locked cabinets containing capital assets unless the principal has a key in the office.

State law governing capital assets requires that the person responsible for the assets be monetarily responsible for any missing assets.

Maintaining inventory tag numbers on the assets is required. Writing the asset number on the asset with a permanent marker is requested to assure that the number remains on the equipment. The tag is required for scanning and needs to remain on the asset.

Inventories of the capital assets shall be conducted twice during the school year. The initial inventory will be conducted by either local school administrators or local school faculty on or before October 31st of each school year. A second inventory will be conducted by local school administrators or faculty prior to the dismissal of school at the end of May. At any time, the Business Manager may deem an additional full or partial inventory to be conducted by district office staff to ensure that any and all capital assets are inventoried. The Director of Federal Programs will also conduct an inventory of assets purchased with federal funds when deemed necessary by either the Business Manager, Capital Asset Clerk, Superintendent or Director of Federal Programs.

The inventory management system shall be maintained by the Capital Asset Clerk. The capital asset management system will contain the following information.

- Description of the capital asset

- Model and serial number of the capital asset
- District capital asset number
- Date of purchase
- Vendor from whom the capital asset was purchased
- Physical location of the capital asset to include the building and room location
- Use and condition of the capital asset
- Disposition data (date, method of disposition, sales price if applicable) when the property has been disposed

IX. MAINTENANCE OF CAPITAL ASSETS – Indicator F5

Personnel responsible for equipment assigned to their classroom or work environment are responsible for completing an equipment repair work order. The Technology Director and Maintenance Director are responsible for ensuring that work orders are completed and that replacement parts, when necessary, are ordered in a timely manner. The Director of Federal Programs will assist in the maintenance and repair of equipment purchased with federal grant funds.

X. CAPITAL ASSETS PURCHASED WITH FEDERAL FUNDS – Indicator F9

The Director of Federal Programs will approve the purchase of all equipment if federal grants funds are to be used to purchase the equipment. Documentation may be required explaining the need of the equipment, use of the equipment and benefit to the program for which the equipment is being purchased. All purchasing policies and procedures will be following when purchasing equipment using federal grant funds.

The Director of Federal Programs will consult with the Technology Coordinator if the equipment being purchased is related to computer technology to ensure there is not duplication of equipment being purchased.

G. Personnel

I. TIME AND EFFORT REPORTS

Employees whose salaries are paid from multiple fund sources, i.e., federal, state and/or local funds or multiple Federal grant awards must complete a Time and Effort Report Form showing the actual percentages of work performed under each salary fund source. The form must reflect an after-the-fact distribution of the actual activity of each employee.

This documentation must meet the requirements of OMB Circular 87 Section 8.h (4 a—e) and Subsection 8.h (5 a – e). (NOTE: Shown below.)

Time and Effort Report Forms must be signed and dated by the employee and the employee's direct supervisor. These forms are due to the Assistant Business Manager (Payroll Manager) on or before the 5th day of the month following the month of services rendered provided this date does not fall on a non-business day.

OMB Section 8.h, (4 a – e)

(4) Where employees work on multiple activities or cost objective, a distribution of their salaries or wages will be supported by personal activity reports or equivalent documentation which meets the standards in subsection 8.h (5) of this appendix unless a statistical sampling system (see subsection 8.h (6) of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- a) More than one Federal award
- b) A Federal award and a non-Federal award
- c) An indirect cost activity and a direct cost activity
- d) Two or more indirect activities which are allocated using different allocation basis, or
- e) An unallowable activity and a direct or indirect cost activity.

(5) Personal activity reports or equivalent documentation must meet the following standards:

- a) They must reflect an after-the-fact distribution of the actual activity of each employee.
- b) They must account for the total activity for which each employee is compensated.
- c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- d) They must be signed and dated by the employee and their direct supervisor.
- e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
 - i. The government unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
 - ii. At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten (10) percent; and

- iii. The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

II. SEMI-ANNUAL CERTIFICATION

The Director of Federal Programs will prepare the required forms for employees paid from one funding source using federal grant funds. Upon completion, the Director of Federal Programs will obtain the necessary signatures from the direct supervisor and employees. These documents will be completed twice annually at the end of the first semester of the academic year and the end of the second semester of the academic year.

The Director of Federal Programs will maintain either an electronic or paper copy or both forms for documentation.

III. FRINGE BENEFITS

During the month of June, the Federal Programs Director, Business Manager and Payroll Clerk will determine the list of personnel to pay with federal funds for the upcoming fiscal year. Determination of these employees will be based on who was paid with federal funds from the previous fiscal year or from the employee who are replacing any of the personnel from the previous year who are not returning the upcoming fiscal year.

The Payroll Clerk and Business Manager will determine both the salary and benefits to be paid for each employee paid with federal funds.² The Payroll Clerk will enter the information into the current financial system.

² Salary and benefits are based on Board approved salary and wage schedules.

H. Procurement

I. PROCUREMENT THRESHOLDS

The new Uniform Grant Guidance, 2 CFR200 (UGG) will go into effect for the Western Line School District on July 1, 2017. This will apply to awards or funding increments issued on or after this date. Purchases funded by federal grant funds must adhere to regulations found in Uniform Guidance “Super Circular”, 2 CFR 200 (UGG), as a condition of receiving funds and to meet annual audit compliance. To keep policy for all grants consistent, the Western Line School District will implement the new federal guidelines regarding procurement for all grants immediately.

§200.317 - When Western Line School District procures property and services under a Federal award, the same policies and procedures it uses for procurements from its non-Federal funds must be followed.

Western Line School District shall comply with §200.322 Procurement of recovered *materials* and ensure that every purchase order or other contract includes any clauses required by section §200.326 (Appendix II to Part 200) Contract provisions. Western Line School District will follow §200.318 General procurement standards through §200.326 Contract provisions, as documented in Chapter 2.

II. FEDERAL PROCUREMENT THRESHOLDS

Micro-purchases (No Quotes needed):

Less than \$3500 (Commodities and Services)

Small Purchases/Simplified Acquisition

\$3,500 to \$49,999.99 (Commodities)

\$3,500 to \$149,999.99 (Services)

3 Quotes, preferred, but no less than 2 needed.

Quotes must not be brand name restrictive. Documentation needs to be in writing from the vendors and can include screen shots from websites, copies of published price lists and advertised pricing in established magazines or journals as stated in TITLE 48-Chapter 1-Subchapter C-Part 13 (13.106-3) for Simplified Acquisition Procedures. I would suggest two written quotes from vendors and one website or catalog screen shot.

Formal Sealed Bids:

\$50,000 and up (Commodities)

Formal Sealed Requests for Proposals (RFPs):

\$150,000 and up (Services)

Sole Source and Emergencies:

No Competition

Prior Approval Needed from Federal Award Entity and Western Line School District's Board

III. METHODS OF PROCUREMENT

Micro-purchases (§200.67) §200.320(a): Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold, currently **\$5,000**. To the extent practicable, the Western Line School District must distribute micro-purchases equitably among qualified suppliers.

Micro-purchases may be awarded without soliciting competitive quotations if Western Line School District considers the price to be reasonable. This threshold is periodically adjusted for inflation.

For purchases less than \$5,000, use your own judgment in identifying potential suppliers. Purchase requisitions **MUST** be submitted to the Federal Programs Director for approval. If you are uncertain, as to whether a purchase qualifies as a micro purchase or a small purchase, please contact the Federal Programs Director or Purchasing Agent prior to submitting the purchase requisition. For example, installment payments less than \$3,500 towards a total purchase price greater than \$3,500 do not count as micro purchases. The total life of the contract amount must be used.

Quotes - Small Purchase Procedures / Simplified Acquisition (§200.88) §200.320(b): Small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold, currently the Federal threshold is \$3,500 to \$150,000. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources. This threshold is periodically adjusted for inflation.

However, since Mississippi Law (§31-7-13) is more restrictive, the threshold for quotes is **\$5,000 to \$49,999.99**.

For purchases between \$5,000 and \$49,999.99 buyers will need to submit a purchase requisition with preferably 3 written price quotes, but no less than 2, and the basis for vendor selection prior to making a purchase. Quotes must not be brand name restrictive. Documentation needs to be in writing from the vendors and can include screen shots from websites, copies of published price lists and advertised pricing in established magazines or journals as stated in TITLE 48-Chapter 1-Subchapter C-Part 13 (13.106-3). This documentation should be attached to the purchase order prior to routing for workflow and the buyer should not make the purchase until the purchase order has been fully approved. If a purchase order is not received prior to an invoice, the Federal Programs Director will have the authority to reject the invoice from being paid against federal funds.

Mississippi Express Products List (EPL) and State Contract Items: NO QUOTES needed, if within the EPL dollar limitation. Include with your requisition the EPL or State Contract information, i.e., Contract #, Manufacturer Name, Price Quote for approved vendor. If you require assistance, please contact the Purchasing Agent.

Federal purchases of SERVICES under \$10,000 are considered "micro purchases." The purchase orders for micro purchases may be awarded without soliciting any competitive quotes if the costs are deemed reasonable. To the extent practicable, these purchases should be distributed equitably among qualified suppliers.

Federal purchases of SERVICES between \$10,000 and \$250,000 must have at least two (2) price or rate quotes. Any services **over \$25,000** will need to follow the competitive bidding process. [DJEC]

Contract Administrator: For all Contracts, the department should name a Contract Administrator. Prior to the beginning of the contract, the Contract Administrator should develop a Contract Administrator Tasks and Responsibilities document to be submitted to Purchasing with the contract. This Tasks and Responsibilities document, at a minimum should include:

- Verifying that all services are being performed as set forth in the contract
- Verify that all applicable bonds and insurance documents have been received and are determined to be adequate.
- Verifying that all payments are in compliance with the contract and for services that have been received.

Competitive Formal Sealed Bids (§200.88) §200.320 (c): More than the Simplified Acquisition Threshold, which is currently at \$150,000. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors considered. See Chapter 2, Subsection 2.5 for Methods of Procurement in this manual.

However, since Mississippi Law (§31-7-13) is more restrictive, the threshold for Formal Sealed Bids for commodity purchases is **\$50,000**.

For COMMODITY purchases greater than \$50,000, buyers will need to contact the Federal Programs Director and the Purchasing Agent to help assist them with the formal bid process. The Purchasing Agent will work collaboratively with the Director and requestor to facilitate this process and meet all the federal requirements. It is important therefore that the buyer communicate their plans for major purchases as early as possible so there will be reasonable time to accomplish the bidding procedure.

For SERVICES of \$150,000 or greater (Total Cost is considered for the life of the contract): Buyers will need to contact the Federal Programs Director and the Purchasing Agent to help assist them with the formal bid process. The Purchasing Agent will work collaboratively with the Director and requestor to facilitate this process and meet all the federal requirements. It is important, therefore, that the buyer communicate their plans for major purchases as early as possible so there will be reasonable time to accomplish the RFP procedure. See Chapter 2, Subsection 2.5 for Methods of Procurement in this manual.

Mississippi Express Products List (EPL) and State Contract Items: NO BIDDING needed, if within EPL dollar limitation. Include with your requisition the EPL or State Contract

information, i.e., Contract #, Manufacturer Name, Price Quote for approved vendor. If you require assistance, please contact the Purchasing Agent.

Noncompetitive Proposals – Sole Source and Emergencies §200.320 (f) (1)(2)(3)(4):

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source (cannot be brand specific);
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The Federal awarding agency expressly authorizes noncompetitive proposals in response to a written request from the Western Line School District; or
- After solicitation of a number of sources, competition is determined inadequate.

IV. SOLE SOURCE

Federal and State Laws require open competition and for solicitations not to be brand name specific. However, as stated above, there may be times when competitive bids are not appropriate and the requirement for obtaining them is waived. For an exception to be valid, a clear statement of justification (Sole Source Justification Form) for waiving the competitive bidding, process must be submitted in writing to the Federal Programs Director. The Sole Source Justification Form will be reviewed and sent to the Federal awarding agency for approval §200.324 (b) (2). The Federal Programs Director will submit the entire packet to the Purchasing Agent to obtain approval from the Western Line School District Board of Education. Do not proceed with any purchases until notification of approval.

V. EMERGENCIES

As stated above, there may be times when competitive bids are not appropriate and the requirement for obtaining them is waived. For an exception to be valid, a clear statement of justification for waiving the competitive bidding, process must be submitted in writing to the Federal Programs Director. The emergency justification will be reviewed and sent to the Federal awarding agency for approval. The Federal Programs Director will submit the entire packet to the Purchasing Agent to obtain approval from the Western Line School District Board of Education per Western Line School District's Purchasing Policy.

VI. ADMINISTRATION OVERSIGHT

The Western Line School District Federal Programs Director, and the designated Contract Administrator, must assure that all procurement transactions adhere to the General Procurement Standards and maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders, and before entering into a contract, make sure the contractor is not listed on the Excluded Parties Listing (Debarred Contractors – System for Award Management-SAM – <https://www.epls.gov/>) See also §200.213 and 2 CFR part 180. As well as adhere to §200.324 Federal Awarding Agency Review requirements.

Contract Administrator: For all Contracts, the department should name a Contract Administrator. The Contract Administrator shall be chosen prior to the beginning of the

contract. The Contract Administrator will be responsible for the tasks, technical requirements (§200.319) service performance, and verifying that payments are in compliance with the contract.

Equipment Standards (§200.313 and 200.439): The Western Line School District's Federal Programs Director, and/or the designee, shall follow all Federal Regulations on equipment acquired under a Federal Award.

VII. AVOIDING CONFLICTS OF INTEREST

No Western Line School District employee may participate in the selection, award, or administration of a contract supported by a Federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee or any member of his or her immediate family, his or her partner, or an organization, which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Western Line School District employees may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

The Western Line School District must disclose, in writing, any potential conflicts of interest to the Federal awarding agency, i.e., MDE. (§200.112)

VIII. MANDATORY DISCLOSURES

The Western Line School District must disclose to the Federal awarding agency, i.e. MDE, all violations of Federal criminal law involving fraud, bribery, or gratuity potentially affecting the Federal award.

IX. COMPETITION

All procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

Preference Laws Prohibited §200.319 (b): Western Line School District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals.

Clear and Accurate Technical Requirements §200.319 (c) (1) (2) (d): The Western Line School District must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.

Technical Descriptions:

- must not, in competitive procurements, contain features which unduly restrict competition;
- may include a statement of the qualitative nature of the material, product or service to be procured;
- when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use;
- detailed product specifications should be avoided if at all possible;
- when it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand, which must be met by offers, must be clearly stated.

X. PROCUREMENT FOR BIDS

Procurement by Sealed Bids (formal advertising): Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the conditions in paragraph (c)(1) of this section apply. (§200.320 (c))

In order for sealed bidding to be feasible, the following conditions should be present:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids and the invitation for bids must be publicly advertised;
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
- All bids will be opened at the time and place prescribed in the invitation for bids, and the bids must be opened publicly;

- A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, record of past performance, financial and technical resources, Excluded Parties Listing (Debarment), and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and
- Any or all bids may be rejected if there is a sound documented reason.

Procurement by Sealed Proposals (RFP's): The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources;
- Follow the Western Line School District's method for conducting technical evaluations of the proposals received and for selecting recipients;
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
- The Western Line School District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

XI. CONDUCTING TECHNICAL AND AWARD EVALUATIONS

The Western Line School District must award contracts only to responsible and responsive contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, Excluded Parties Listing (Debarment-§200.213), and financial and technical resources.

Sealed Bids §200.320 (iv) (v): A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and any or all bids may be rejected if there is a sound documented reason.

XII. REQUESTS FOR PROPOSALS AND QUOTES

Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The non-Federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

To ensure fairness to proposers, but protect the Western Line School District, RFP's and RFQ's will be awarded based on qualifying evaluation criteria. Development of the evaluation criteria will vary depending on the type of service. The criteria will be agreed upon before the RFP/RFQ process begins, and each area of the evaluation will be addressed in the proposal. Each criterion will be weighted to reflect its relative importance to the Western Line School District. A committee, using the qualifying criteria factors, will individually evaluate the proposals/quotes to determine final award. The criteria will be weighted to yield a total of 100 points. The final decision to execute a contract with any party rests solely with the Western Line School District.

XIII. SOLICITATION PROTEST §200.318 (K)

The non-Federal entity alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the non-Federal entity of any contractual responsibilities under its contracts. The Federal awarding agency will not substitute its judgment for that of the non-Federal entity unless the matter is primarily a Federal concern. Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction.

Procedures for Pre-Solicitation Opening or Closing: Protests concerning the solicitation process, including claims related to the bid documents, technical specifications, request for proposal, request for quotes, or other similar documents used by the Western Line School District, must be filed in the Western Line School District Business Office no later than five (5) calendar days prior to the solicitation bid opening or closing date. Intervening holiday and weekends are excluded in this computing. Protests filed after this deadline shall not be considered.

Protests must be written and include at a minimum the following:

- Name and address of the protester
- Solicitation number
- Detailed and specific provisions of Federal and/or State law, which would be violated.
- Detailed statement of factual grounds for protest
- Copies of all exhibits, evidence, or documents supporting the protest
- Description of all remedies or relief requested

- Protester shall be responsible for confirmation of receipt of the written protest by Western Line School District within the deadline.
- Upon receipt of a timely protest, the Western Line School District shall determine if the date for the bid opening or closing date for receipt of proposals should be postponed or continue without delay. The Western Line School District may determine that the award of the contract without delay is necessary to protect substantial interest of the District.
- If the bid opening or closing date is postponed, the Western Line School District will contact all parties who were furnished a copy of the solicitation to advise that a protest has been filed and that the bid opening or closing date for receipt of proposals is postponed until a decision has been issued. Notice of postponement will be in writing (electronic correspondence is acceptable).
- The Western Line School District and the protester shall meet and/or discuss the substantive issues raised in a timely protest. Upon completions of the meeting or discussion between the Western Line School District and the protester, the Western Line School District will transmit a final decision in writing to the protester and to all parties submitting a solicitation (electronic correspondence is acceptable).
- The Western Line School District decision shall be final and conclusive.
- Upon issuance of the written decision to a timely protest, the Western Line School District will issue an addendum, which will include the rescheduled date for the bid opening or closing date for the receipt of the solicitation.

Procedures after Solicitation Award: Bid/RFP/RFQ protests must be received in the Western Line School District Business Office no later than five (5) calendar days after formal announcement of the award of the contract. Intervening holiday and weekends are excluded in this computing. Protests filed regarding the bid award after the five (5) calendar days will not be considered.

Protests must be written and include at a minimum the following:

- Name and address of the protester
- Solicitation number
- Detailed and specific provisions of Federal and/or State law, which would be violated.
- Detailed statement of factual grounds for protest
- Detailed statement of all legal and/or factual grounds for protest
- Copies of all exhibits, evidence, or documents supporting the protest
- Description of all remedies or relief requested

The protest shall be accompanied by the following:

- a) Bid security to the Western Line School District's cost for determining a bid protest shall be made in the form of a certified check or money order payable to the Western Line School District, in the following amount applicable to the nature of the protest or the value of the contract award. Such fee shall be returned if the solicitation protest is upheld, otherwise fee is non-refundable.
 - a. Five percent (5%) of the protester's bid; or
 - b. In the case where the protester did not submit a bid, five percent (5%) of the lowest responsive and responsible bid received by the Western Line School District; or

- c. In the case of a RFP or RFQ, the following amount based on the Western Line School District's estimation of the value of such contract:
 - i. Equal to or greater than \$3,500 and less than \$25,000: \$1,000
 - ii. Equal to or greater than \$25,000 and less than \$100,000: \$1,500
 - iii. \$100,000 or greater: \$2,500
- b) Copies of all exhibits, evidence, and/or documents supporting the protest
- c) Description of all remedies or relief requested

The following stipulations apply to all protests:

- a) Protester shall be responsible for confirmation of receipt of the written protest by Western Line School District within the deadline.
- b) The Western Line School District may request additional information from the protester who shall submit the information within the time periods established by Western Line School District.
- c) Protests shall be limited to irregularities in the solicitation or evaluation process and may not seek re-evaluation of the subjective or objective evaluations used to award the solicitation.
- d) Protests that do not strictly address the above-mentioned requirements and incomplete will not be considered.
- e) Notice of any protest will be provided to the bid recipient and all other bidding parties (electronic correspondence is acceptable).
- f) The Western Line School District shall review all documentation concerning the procurement. The Western Line School District may meet with the protester at his/her discretion to discuss the protest. A determination whether or not the award of the contract shall be delayed or cancelled; or if the protest is clearly without merit; or that award of the contract without delay is necessary to protect the interests of the Western Line School District.
- g) The Western Line School District will provide written notice of the decision to the protester. This written notice will be final and not subject to additional internal review, (electronic correspondence is acceptable).

Appeal: Violations of law will be referred to the local, state, or Federal authority having proper jurisdiction. An appeal to involved local, State or Federal agencies may only be commenced following exhaustion of the internal protest procedures above. The Western Line School District is not liable for any attorney's fees.

XIV. CONTRACTING WITH SMALL AND MINORITY BUSINESSES §200.321

Western Line School District must take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

XV. PROCUREMENT OF RECOVERED MATERIALS

Western Line School District and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage

of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

XVI. CONTRACT COST AND PRICE

Western Line School District must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, Western Line School District must make independent estimates before receiving bids or proposals.

Western Line School District must negotiate profit as a separate element of the price for each contract in which there is no price competition and, in all cases, where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that costs incurred, or cost estimates included in negotiated prices, would be allowable for the Western Line School District under Subpart E—Cost Principles of this part. Western Line School District may reference its own cost principles that comply with the Federal cost principles.

The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

XVII. FEDERAL AWARDING AGENCY REVIEW

The Western Line School District must make available, upon request of the Federal awarding agency, technical specifications on proposed procurements where the Federal awarding agency believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if Western Line School District desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

The Western Line School District must make available upon request, for the Federal awarding agency pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:

- Western Line School District's procurement procedures or operation fails to comply with the procurement standards in this part;

- The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
- The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a “brand name” product;
- The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

The Western Line School District is exempt from the pre-procurement review if the Federal awarding agency determines that its procurement systems comply with the standards of this part.

The Western Line School District may request that its procurement system be reviewed by the Federal awarding agency to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third-party contracts are awarded on a regular basis;

The Western Line School District may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from Western Line School District that it is complying with these standards. Western Line School District must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

XVIII. CONTRACT PROVISION

Western Line School District's contracts must contain the applicable provisions described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

Duplication of Items Purchased –

Indicator H2

Prior to the acquisition/purchase of goods, services or equipment the Director of Federal Programs will determine if any of the above items are to be or have been purchased with state, local or federal funds.

Equipment: The Director of Federal Programs will consult with the appropriate personnel to determine if the requested equipment is available in the district. The appropriate personnel include but are not limited to the Technology Coordinator, Technology Staff, Business Manager, Assistant Business Manager/Fixed Asset Clerk, and Assistant Superintendent.

The Director of Federal Programs when necessary, will visit the school in which the equipment is located to determine if the equipment is usable.

Supplies: The Director of Federal Programs will consult with the appropriate personnel to determine if the requested supplies are available in the district. The appropriate personnel

include but are not limited to building level Administrators, Teachers, Business Manager, and Assistant Superintendent.

Services: The Director of Federal Programs will consult with the appropriate personnel to determine if the requested services are available in the district. The appropriate personnel include but are not limited to the Technology Coordinator, Technology Staff, Business Manager, Assistant Business Manager/Fixed Asset Clerk, and Assistant Superintendent

IXX. PURCHASING PROCEDURES

Indicator H-4

For each transaction, the purchase of goods or services using Federal funds shall follow the procedures as outlined below.

The required documents are:

1. Requisitions:

The school administrator or designee will submit in Marathon the requisition using the appropriate Federal Funding code.

Attached to the requisition in Marathon will be the required quotes.

Marathon will route all requisitions with Federal Funding codes to the Federal Programs Director.

The Federal Programs Director will review the requisition to either authorize or unauthorize the purchase. Authorizing the requisition indicates that the Federal Programs Director has confirmed the following:

- that the purchase is allowable, reasonable and necessary
- that all required documentation is attached to the requisition
- that the selected vendor is approved

If approved in Marathon by the Federal Programs Director, the requisition will be routed to the Business Manager and Superintendent. If either unauthorizes the requisition, it is returned to the school administrator. If both approve the requisition, it will be routed in Marathon to the Purchasing Agent for generation of a Purchase Order.

2. Purchase Orders:

If the requisition is authorized by the Federal Programs Director, the Business Manager and the Superintendent, a signed Purchase Order is generated in Marathon. The school administrator can then retrieve the signed Purchase Order from Marathon to submit to the vendor, thereby initiating the purchase.

Purchase orders are documents issued by the school district to vendors ordering the items requested by departments/divisions/schools or teachers. A purchase order is the device by which management places an order. Accepting a purchase order by a vendor affects a legally binding contract. The purchase order gives the vendor authority to ship the required items and binds the district for payment.

3. **Receiving Reports:** Receiving reports are documents documenting the fact that the goods or services that were ordered were actually received.

Once items are received or services are provided, the school administrator will sign off on the receiving report and send it to the Purchasing Agent and Accounts Payable. Accounts Payable will wait for the invoice and now payment is ready for rendering.

The Federal Programs Director will check the filing software to ensure completeness of an order.

Using the documents above, the purchasing process for each transaction shall work as follows:

1. A school administrator or designee shall submit into Marathon a requisition indicating the vendor, item(s) to be purchased, reason for the purchase, and any other supporting documents as needed for procurement.
2. This requisition must be approved by all applicable staff members, these may include but are not limited to the School Building Principal, the Federal Programs Director, the Business Manager or the Business Manager's designee, and the Superintendent.
3. Once the requisition has been approved by the Superintendent, the school administrator or designee can access the signed Purchase Order.
4. The school administrator or designee sends the purchase order to the vendor to receive the agreed upon services, supplies, and/or equipment.
5. The school administrator or designee should sign the invoice or receiving report indicating the arrival of the goods or fulfillment of the services purchased. The school administrator or designee sends this document to Accounts Payable.
6. The Accounts Payable Clerk should match the requisition, purchase order, receiving documents, and vendor invoices, prior to issuing a check to the vendor.

All supporting documents shall be maintained on file for the period of time as determined by federal or state statute.

XX. CONTRACTOR OVERSIGHT

From time to time, the Western Line School District will enter contract with outside agencies or vendors to provide contracted services. Depending on the source of the revenue in which the contracted services are provided will determine who will oversee the contract of the agency or vendor. The Director of Federal Programs or an Administrator designated by the Director of Federal Programs will oversee contracts funded by federal grant funds.

The Director of Federal Programs will oversee the contracted services provided the contracted services are at the district level and funded with federal funds. The Director of Federal Programs will be required to verify all invoices submitted by the contracted service provided along with the appropriate sign-in sheets and written documentation of the service performed. The written

documentation should contain the date of the service, summary of the scope of the service performed and the signature of the person(s) providing the service.

The Director of Federal Programs or a designated Building Level Administrator will oversee the contracted services provided if the services are at the school level provided federal funds are used to fund the contract. The same documentation will be required as mentioned in the previous paragraph of this document.

In the event the contractor fails to perform or provide the service as specified in the terms of agreement or otherwise fails to provide adequate goods and/or services, the Federal Programs Director will contact the contractor concerning the services. The Director of Federal Programs will work with the contractor to seek a resolution otherwise, the contract could be considered null and void.

XXI. PROCUREMENT FILES

Indicator H-10

For each transaction, all procurement documentation will include the following: quote(s), requisition, purchase order, and invoice. This procurement file will be kept electronically in the district's financial accounting system as well as filed in the business office. All purchases will be necessary, reasonable and allocable. The value of the goods or services, as established by state and local procurement thresholds, will determine the procurement method.

For purchases requiring multiple quotes, all quotes will be uploaded into Marathon and kept on file in the Business Office. Vendor selection will be based on quotes that are lowest and best. If the purchaser chooses the higher quote, a cover letter will be included with the quotes explaining how the higher quote is the better choice.

If a bid is conducted, then the RFP, proposal(s), ratings with documentation of selection/rejection will be kept in the office of the federal programs director and uploaded in the district's financial accounting system. If a contract is issued to the awardee, it will be specific about the services to be provided and will include a daily/hourly rate and the total amount for the services. This contract will be uploaded in the district's financial accounting system and kept in the office of the federal programs director.

XXII. VENDOR/CONTRACTOR SUSPENSION AND DEBARMENT

Prior to accepting a bid or quote from a contractor or vendor the Business Manager will check to determine if the contractor or vendor has been suspended or debarred from doing business with an agency as it relates to federal funds.

The Business Manager will use the following website to determine suspension or debarment.

System for Award Management (SAM): <https://www.sam.gov/portal/SAM/#1>

Documentation will be printed and kept on file in the Business Manager's office with regards to the status of a contractor or vendor.

The Business Manager will complete a search of previous contractors and vendors at the beginning of the district's fiscal year. A search will be conducted for a new contractor or vendor prior to the awarding the bid or quote.

I. Indirect Costs

I. INDIRECT COSTS

The Western Line School District works with the Mississippi Department of Education (MDE) to calculate the Indirect Cost Rate. MDE sends the Annual Financial Report to the Business Manager. The Business Manager will fill in the Executive Administrators Cost and returns to MDE. MDE will then complete the formula and the Indirect Cost Rate is determined and sent back to the district. Indirect costs for federal grant funds are calculated in the MCAPS program.

The Business Manager and Federal Programs Director will verify the rate is the same on the federal application.

To calculate the actual amount to be paid as Indirect Cost, the Business Manager will use the actual expenditure report and reduce by the amount of actual equipment cost. This amount will be multiplied by the indirect cost rate. This formula gives the amount allowable to expend for Indirect Cost.

Indirect cost will be reimbursed either monthly or quarterly as determined by the Business Manager based on the individual grant fund.

Indicator I-2

If the LEA identifies excess indirect cost charges or if the amount of indirect cost exceeds the need, then the Business Manager will return funds to the federal grant that it came from, and the Federal Programs Director will ensure that funds are redistributed appropriately.

J. Budgeting and Activities

I. BUDGET PREPARATION

Indicators J-3, J-4

The Director of Federal Programs in collaboration with the Business Manager will prepare the budget for all federal programs. The Director of Federal Programs will obtain the necessary information regarding any salaries and benefits paid from federal funds from the Payroll Clerk. The Director of Federal Programs will meet individually or as a group with Principals to discuss, their needs based on a needs assessment prior to budgeting federal funds from their school allocation after meeting the salaries and benefits of the personnel paid with federal funds for their school.

The Director of Federal Programs, after collecting the necessary data, will prepare a draft budget in collaboration with the Business Manager. The purpose of this collaboration is to ensure that funds are being budgeted into the correct budget program codes. The draft budget is shared with Principals after its completion. Principals will be given time to review the budget and make suggestions.

The final review of the budget will be by the District Federal Programs Review Committee, which is composed of Administrators, Teachers, Teacher Assistants, and Parents.

Both the LEA and School federal programs budgets are aligned to the goals of the LEA as stated in the LEA Plan.

The Director of Federal Programs is responsible for ensuring that federal programs budgets do not supplant state and local funds.

The Business Manager is responsible for entering and maintaining the federal programs budgets into the district financial package.

The Director of Federal Programs in collaboration with the Business Manager will complete all amendments or revisions to the federal programs budgets as needed or required to expend funds as deem necessary by the comprehensive needs assessment or changes in areas of the budget in which there is little or no control, i.e., salaries and benefits. School Principals will be consulted in this process if a substantial amount of funds is involved, excluding salaries and benefits of personnel, in the amendment /revision process.

The Business Manager will be responsible for entering the amended budget into the financial package once it is approved by the SEA.

II. BUDGET REVIEW AND ACCOUNT MAINTENANCE

The Director of Federal Programs and the Business Manager for the Western Line School District will review the Federal Program budgets monthly by reviewing expenditure reports for each federal program budget.

Each current year, the Federal Program budget is maintained under a separate district approved program code in the district financial package.

The Business Manager will be responsible for maintaining the federal program budgets in the financial package based on the approved federal programs budget in the LEA Consolidated Application found in MCAPS.

Indicator J-6

Throughout the year, the District holds monthly Administrator meetings to provide input on planning for Title programs or any other federal programs and to address district needs. The team reviews the Comprehensive Needs Assessment data, analyzes the effectiveness of current programs and products, and makes decisions as to how to budget the funds to have the greatest impact on student achievement. This allows the administrative team to determine the relative value received from various products, goods and services.

III. AMENDMENT/REVISION PREPARATION

The Director of Federal Programs in collaboration with the Business Manager will complete all amendments or revisions to the federal programs budgets as needed or required to expend funds as deem necessary by the comprehensive needs assessment or changes in areas of the budget in which there is little or no control, i.e., salaries and benefits. School Principals will be consulted in this process if a substantial amount of funds is involved, excluding salaries and benefits of personnel, in the amendment /revision process.

The Business Manager will be responsible for entering the amended budget into the financial package once upon approval by the SEA.

K. Allocations

I. BUDGETING FEDERAL PROGRAMS ALLOCATIONS

Upon receipt of allocation amounts for federal funds, the Federal Programs Director will complete the following:

- Prepare in collaboration with the Superintendent, Assistant Superintendent and Business Manager a draft budget for all Federal Programs taking into consideration any and all salaries and benefits for employees paid with federal funds.
- Convene a meeting of all stakeholders to discuss allocations as related to the needs assessment and to discuss the draft budget that was previously prepared. Stakeholders will include but are not limited to the following: Superintendent, Assistant Superintendent, Business Manager, Federal Programs Director, Principals, Teachers, Staff, Parents and Students. The Federal Programs Director will prepare the agenda for the meeting as well as lead the meeting. A sign-in sheet will document those in attendance and minutes will be recorded.
- Federal Programs Director will make all changes to the draft budget if required and send copies of the draft budget with changes to the stakeholders.
- Federal Programs Director will enter into the finalized Federal Program budgets into the online application.

In developing the Title I, Part A budget, the Federal Programs Director will determine the amounts for required district set-asides. District set-asides include but may not be limited to Homeless for non-title schools, Neglected, Parent and Family Engagement for public schools, i.e. if the total allocation is \$500,000.00 or greater, additional Parent and Family Engagement, Professional Development, Preschool Programs, Summer and Intersession Programs/Before and After School Programs, LEP, Priority Schools, Non-public School (if applicable) and Administration³. Once off the top expenditure has been input in MCAPS, the per pupil allocation (PPA) is automatically calculated.

MCPS calculates the PPA based on the amount of the allocation remaining once the district set-asides are entered into the budget application. MCAPS multiplies the PPA by the number of low-income students as entered on the Demographics page in MCAPS. Western Line School District may or may not use the PPA amount automatically calculated by MCAPS. Western Line School District allocates equitable amounts of the Parent and Family Engagement allocation to each school in the district.

³ Some of the set asides may or may not be budgeted.

L. Maintenance of Effort

I. MAINTENANCE OF EFFORT (MOE)

In an effort to keep policy for all grants consistent, the Western Line School District implements the new federal guidelines regarding MOE for all federal grants immediately.

II. CALCULATION OF MOE

The Western Line School District uses the following MOE formula:

(NOTE: The Office of Federal Programs at the Mississippi Department of Education determines MOE for LEAs within Mississippi on an annual basis.)

Column 1 less Column 2

Column 1

Funds:

1000 - 1999	General Funds
2001	Uniform Millage
2090	Extended School Year
2100 - 2199	Child Nutrition Programs
2410	EEF - Building & Buses
2420	EEF - Textbook
2430	EEF - Transportation
2440	EEF - Instructional Supply
2711	Voc. Ed. Basic

GL Code = 900 (Expenditures)

Expenditure Functions:

1000 - 1999	Instruction
2000 - 2999	Support Services
3100 - 3199	Food Service Operations
3900	Other Non-Instructional

Object Codes:

100 - 199	Personal Serv. Salaries
200 - 299	Personal Serv. Employee Benefits
300 - 399	Purchased Services - Prof./Tech. Ser.
400 - 499	Purchases Property Services
500 - 599	Other Purchased Services
600 - 699	Supplies
740	Furniture & Equip. (Not Capitalized)
810	Dues & Fees
890	Misc. Expenditures

Column 2

Funds:

1000 - 1999	General Funds
2001	Uniform Mileage
2090	Extended School Year
2100-2199	Child Nutrition Program
2410	EEF - Building & Buses
2420	EEF - Textbook
2430	EEF - Transportation
2440	EEF - Instructional Supply
2711	Voc. ED. Basic

GL Code = 800 (Revenues)

Revenue Functions:

4000 - 4999	Federal Sources
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III. REQUIREMENTS OF MOE

Section 9521 of Every Student Succeeds Act (ESSA) provides that an Local Education Agency (LEA) may receive funds under Title I, Part A for any fiscal year only if the State Education Agency (SEA) finds that either the combined fiscal effort per students or aggregate expenditures of the LEA and the State with respect to the provision of free public education by the LEA for the preceding fiscal year was not less than 90% of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year.

IV. FAILURE TO MEET MOE REQUIREMENTS

If an LEA fails to meet the MOE requirement, the State Education Agency (SEA) must reduce the amount of funds allocated under the programs covered by the MOE requirement in any fiscal year in the exact proportion by which the LEA fails to maintain effort by falling below 90% of either the combined fiscal effort per student or aggregate expenditure. In reducing the LEA's allocation because it failed to meet the MOE requirement, the SEA uses the measure most favorable to the LEA.

Section 8521(b)(1) of ESSA states that if the LEA fails to meet MOE but has met MOE requirements for the five immediately preceding fiscal years, then funding will not be reduced.

V. MONITORING

Western Line School District's Business Manager monitors the MOE process. The following expenditures are used in the monitoring process: administration, instruction, attendance and health services, pupil transportation services, and operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities.

The calculation above, is used in the monitoring of MOE.

VI. WAIVER

The LEA may apply to the Secretary of Education, through the SEA, to waive the penalty for missing the MOE requirement, allowing the LEA to receive its full allocation Title I, Part A and other covered ESEA programs or any other federal programs for that year. The secretary is permitted to waive the MOE requirement if the wavier is determined to be equitable.

Equitable reasons:

- Exceptional or uncontrollable circumstances such as a natural disaster
- A change in organizational structure (ESSA section 8521©(1))
- Precipitous decline in the financial resources of the LEA (ESA Section 8521©(2))

If an LEA is granted a waiver, the year in which the Waiver is issued will count as meeting the requirements of MOE.

VII. DOCUMENTATION OF MOE

MOE documentation is kept on file in the office of the Director of Federal Programs or the Business Manager or both for a period of five consecutive years. The documentation may be either paper or electronic or both.

M. Comparability

I. CALCULATING COMPARABILITY FOR TITLE I, PART A

Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Because Part A allocations are made annually, comparability is an annual requirement. The local educational agency (LEA) must develop written procedures for complying with the comparability of services requirement and implement those procedures annually. The comparability report is submitted annually to the Mississippi Department of Education (MDE), Office of Federal Programs. The comparability requirement does not apply if the LEA has only one building in each grade span. The LEA may also exclude schools with one hundred or fewer students from its comparability determinations. The certifying official must be a district administrator not paid by Title I Part A funds.

Comparability Compliance: It shall be the responsibility of the Director of Federal Programs to ensure that Western Line School District remains in compliance with the comparability requirement set forth in ESEA Section 1120A(c). To be eligible to receive Title I funds, the LEA must use state and local funds to provide services in Title I schools that are at least comparable to services provided in non-Title I schools. If the LEA serves all its schools with Title I funds within a particular grade span, the LEA must use state and local funds or any other federal funds to provide services that are substantially comparable in each school.

Deadlines: The LEA shall perform the comparability calculations annually. It is essential that the calculations be made as close to the beginning of the school year as possible, but in no event later than September 30th to allow for any necessary reallocation of resources with minimum disruption to students should any school be found not to be receiving comparable services. When submitting the comparability report to MDE annually, the LEA will follow the MDE deadline for reporting.

Determining schools to be included: The Federal Programs office will determine which public schools that are a part of the LEA, are to be included in making comparability calculations. Refer to the MDE Comparability Handbook for Title I Schools for additional details regarding schools to be included and the USDE Non Regulatory Guidance, Title I Fiscal Issues.

Actual data: The LEA must use actual and reliable data from schools to make the calculation. Student enrollment and instructional staff full-time equivalent (FTE) data used to compute comparability are collected following the completion of month 1 MSIS data submission. The LEA determines if students are counted as either "weighted" or "unweighted" FTE. The documents needed, such as staff directories, staff schedules, instructional staff FTE documentation/spreadsheets, building resource schedules, enrollment data, payroll records, free and reduced lunch data, etc., will be collected. The LEA should include in their written comparability procedures how the LEA will determine which instructional staff and/or the instructional supplies and materials to be used in comparability calculations.

NOTE: Faculty and Staff to be included in the student/teacher ratios shall include all non-federally funded faculty and staff. This includes teachers, principals, consultants, supervisors of instruction, librarians, guidance, and psychological personnel. In addition, it includes aides, and other paraprofessional staff, who assist instructional staff members in providing instructional services.

Paraprofessionals are counted as .5 FTE

Any excluded staff will include staffs paid from private funds and those that do not provide direct instructional services such as cafeteria workers, custodians, nurses, playground aids, student teachers, and volunteers, etc.

Method: Comparability will be established using the MDE Forms(s) online template (Form A, Form B1 and/or Form B2) and one of the methods identified below. The LEA has flexibility in selecting which method will be used and it must be uniformly applied district-wide.

- If the **Assurance** ensures the internal process that (a) ensures salaries are comparable in all schools, (b) confirms schools are equivalent in teachers, administrators, and other staff, and (c) verifies curriculum/instructional materials and supplies are equivalent.
- If the **pupil-teacher ratio option** is selected, then ensure the procedures include a definition of non-federal instructional staff.
- If the **instructional materials option** is chosen, then ensure the procedures include a definition of instructional materials.

Reallocation: The Director of Federal Programs shall notify the Superintendent immediately if the calculation indicates that a school is not receiving comparable services. The LEA will then take immediate steps to reallocate resources as early in the school year as possible and with minimum disruption to the learning environment. If any Title I school is not comparable, then the LEA must adjust school resources to achieve comparability in the same school year. Appropriate steps may include, but are not limited to, reallocation of materials or supplies, or reassignment of personnel.

Personnel: The Superintendent will notify the building level Principal of any personnel changes that will occur to ensure comparability. The Superintendent will notify the Western Line School District Board of Education President of any personnel changes to ensure comparability. The Superintendent and Building Level Principal would meet with the Faculty or Staff being considered for relocation to the school that is not comparable. If the Superintendent and Building Level Principal determine the need for additional Faculty and Staff to meet comparability the Building Level Principal would begin immediately the recruitment and employment process.

Resources: The Superintendent will notify the Business Manager to reallocate resources as necessary to meet comparability. The Superintendent will notify the Western Line School Board at its next meeting of the changes in resources required to meet comparability.

Records: The Federal Programs office must ensure that all comparability reports, records and source documentation demonstrating the methods and results of the LEA's comparability analysis are retained for five years for audit purposes. The LEA will maintain up-to-date records of having established and implemented an agency-wide salary schedule, a policy to ensure equivalence among schools in teachers, administrators, and other staff, and a policy to ensure equivalence among schools in the provision of curriculum materials and supplies. Records may be kept as a hardcopy or as an electronic copy.

Designate an office to take complaints: The Federal Programs Director in the Office of Federal Programs will be responsible for handling complaints that a school is not receiving comparable services.

The Director of Federal Programs on a regular basis to ensure comparability exists throughout the school year will review comparability. Comparability is recalculated if there is a significant change in enrollment, in personnel, or when deemed necessary by the Director of Federal Programs.

N. Equitable Services

I. EQUITABLE SERVICES FOR NON-PUBLIC SCHOOLS

The Director of Federal Programs will contact the Headmaster/Principal of any non-public school(s) located in the district in a timely manner to discuss services using federal funds. The consultation shall occur no later than March 31st of each school year.

The consultation meeting will be held at a location agreed upon by the Director of Federal Programs and the Headmaster/Principal of the non-public school(s). The following topics will be discussed during the consultation meeting if the non-public school chooses to participate in the program using federal funds.

- Method to determine eligibility of the students enrolled at the non-public school(s)
- Method of identification of eligibility of students for services
- Services to be provided for eligible students to include type of service, location of service and who will perform the services
- Size and scope of the services
- Evaluation method(s) to determine the effectiveness of the services
- Data collection method(s)
- Complaint process
- Parent and Family Engagement
- Professional development for the non-public school faculty and support staff

Free and Reduced Lunch Applications will be used to determine the number of students eligible in the non-public schools. Free/Reduction Income Charts for the current school year will be used to determine student eligibility in the non-public school(s). The Headmaster/Principal of the non-public school will be responsible for providing the completed applications to the Director of Federal Programs. The Director of Federal Programs in collaboration with the Food Service Director will determine which students would meet the qualifications for free or reduced lunch if enrolled in a public school.

Following the determination of the poverty level of the school the Director of Federal Programs would determine the number of students eligible for services. Student achievement data, if available, would be used to determine the eligibility of the students. However, if the data were not available a comprehensive assessment in English/Language Arts and Mathematics will be administered to each student in the non-public school(s). Students not showing proficiency on this assessment will be considered eligible for services.

The size and scope of the services will be based on the following:

- Per Pupil Funding Amount based on the poverty level of the school
- Number of students eligible for services
- School residential area in which the student resides

The non-public school students taking a pre-assessment and a post-assessment to determine the progress over the period the services are provided would evaluate effectiveness of the program.

These assessments would be grade-level appropriate for the students being served and based on the standards taught at the non-public school(s).

The services would be provided on-site at the non-public school(s) either by the **faculty** of the non-public school(s) or by the faculty from schools within the district. Any Faculty members providing the training will be required to attend professional development to train them on the standards taught. Faculty members for both the non-public school(s) and the public schools not participating in providing the services will have the option to attend the training sessions.

When and if a complaint were to arise, the complainant would submit in writing the complaint to either the Headmaster/Principal or the Director of the Federal Programs based on the fact of where the complainant was employed at the time of the complaint. Complaints from Parents of the non-public school shall be directed to the Headmaster/Principal of the non-public school. All complaints should be submitted within five business days following the incident. The Headmaster/Principal or Director of Federal Programs shall have five business days to conduct an investigation into the complaint. The aforementioned personnel shall submit in writing the results of the investigation either to the Headmaster/Principal of the non-public school or to the Director of Federal Programs depending on the origin of the complaint. The aforementioned personnel shall, in collaboration, come to a joint solution for the complaint based on the policies and procedures of each entity.

The Non-public school in conjunction with the **public** school shall be responsible for conducting Parent and Family Engagement for the Parents of the non-public students' parents. The Parent and Family Engagement activities shall be offered to all parents at flexible times during the school year. These activities shall follow the guidelines set forth in the Every Student Succeeds Act.

Non-public Administrators, Faculty and Support Staff will be invited to participate in professional development activities conducted by the district using either federal, state or local funds that are relevant to their standards or instructional methods. They will also be able to attend professional activities that meet the guidelines of on-going, job embedded, sustainable professional development if they are accepting Title II, Part A funds.

All equipment purchased with federal funds to be used at a non-public school(s) within the boundaries of the Western Line School District shall remain the property of the Western Line School District thus following the policies and procedures for fixed assets for the Western Line School District. All equipment will be tagged with the appropriate fixed asset tag and will be inventoried as prescribed in the policies and procedures of the Western Line School District. Reimbursement of equipment lost by the non-public school(s) shall be the responsibility of the employee to which the equipment was assigned based on the value determined by the policies and procedures for fixed assets of the Western Line School District. All equipment will be moved back to the Western Line School District during the summer break. The Western Line School District is responsible for the repair of any equipment that is needs repair during the school year. It shall be the responsibility of the non-public school(s) to meet any requirements under the Child Internet Protection Act if the equipment is used to access the Internet. Parents and Students will be required to accept the Acceptable Internet Usage Policy of the Western Line

School District in order for the students to access the Internet using equipment purchased with federal funds.

The Headmaster/Principal of the non-public shall attest in writing that all equipment purchased with federal funds shall be used in concordance to the guidelines of the federal program that purchased the equipment.

II. CALCULATING EQUITABLE SERVICES

The calculation of equitable services shall follow the guidelines as set forth by the Office of Federal Programs at the Mississippi Department of Education. All forms shall be submitted with the LEA as directed by the Office of Federal Programs.

The Director of Federal Programs will submit the paperwork showing the equitable services calculations to the Office of Federal Programs on or before the deadline set by this office

O. Data Quality

I. ENSURING DATA QUALITY

The Mississippi Public Schools Accountability Standards state:

“The district superintendent and school principals are responsible for ensuring that all data reported to the Mississippi Department of Education are true and accurate as verified by supporting documentation on file in the school district. Reporting false information is a violation of the accreditation requirements set forth by the State Board of Education and may result in the downgrading of the district's accreditation status.”

Based on the above statement it is extremely important that data reported is as accurate as possible.

Data is reported to the Mississippi Department of Education through the Mississippi Student Information System, MSIS.

Accuracy of school level data is the responsibility of the school level Primary MSIS Contact at the school level. The Primary MSIS Contact person may be one of the following:

- School Level Counselor
- School Secretary
- School Level Data Clerk

The school level data is obtained from various sources such as student registration forms, birth certificates, and immunization forms. The school level Primary MSIS Contact is responsible for ensuring that the above mentioned data entered into the student administrative package is accurate prior to submitting the data to the MDE.

Examples of data related to federal programs are Title I Schoolwide Indicators, English Learner Indicators, Homeless Student Indicators, Neglected and Delinquent Indicators, and Foster Children Indicators.

Data is reviewed by the district level Primary MSIS Contact will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district level Primary MSIS Contact will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level Primary MSIS Contact will collaborate with the school level Primary MSIS Contact if errors are found within the data or if there is question about the quality of the data. Either the school level Primary MSIS Contact or the district level Primary MSIS Contact will correct the data prior to the submission to MSIS.

The Director of Federal Programs will be responsible for ensuring that data for students within the various federal grants is accurate and finalized in MSIS. Examples of this data is information regarding English Learners, Homeless students, Neglected and Delinquent students, and students in Foster Care.

In addition, the Director of Federal Programs shall maintain printed copies of the data submitted to MSIS with regards to the previously mentioned groups of students. The Director of Federal Programs in collaboration with the district level Primary MSIS Contact will ensure that the data is accurately reported to MDE.

Any data regarding federal programs that is not maintained in MSIS or the student administrative package will be the responsibility of the Director of Federal Programs.

Data containing personally identifiable information, PII, shall be kept in a secure place. Data containing PII will not be stored on an unsecured electronic device.

II. TRAINING

Faculty and Staff are trained annually in acceptable computer usage, Internet safety, i.e. Children's Internet Protection Act, and the Family Educational Rights and Privacy Act, FERPA. Either the Director of Federal Programs or the Technology Coordinator conducts the training during the first semester of the school year. Teachers are required to submit documentation stating they have read and understand FERPA guidelines⁴. The Internet Access Acceptable Use Policy and other policies related to technology use are published annually in the Student Handbook.

⁴ See Appendix A for an example of the FERPA Form.

Appendix A

The Family Educational Rights and Privacy Act (FERPA)⁵ (20 U.S.C. § 1232g; 34 CFR Part 99) is a Federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education.

FERPA gives parents certain rights with respect to their children's education records. These rights transfer to the student when he or she reaches the age of 18 or attends a school beyond the high school level. Students to whom the rights have transferred are "eligible students."

Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.

Parents or eligible students have the right to request that school correct records, which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.

Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record. However, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31):

- School officials with legitimate educational interest;
- Other schools to which a student is transferring;
- Specified officials for audit or evaluation purposes;
- Appropriate parties in connection with financial aid to a student;
- Organizations conducting certain studies for or on behalf of the school;
- Accrediting organizations;
- To comply with a judicial order or lawfully issued subpoena;
- Appropriate officials in cases of health and safety emergencies; and
- State and local authorities, within a juvenile justice system, pursuant to specific State law.
- Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance. However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Schools must notify parents and eligible students annually of their rights under FERPA. The actual means of notification (special letter, inclusion in a PTA bulletin, student handbook, or newspaper article) is left to the discretion of each school.

⁵ Taken from the US Department of Education website at
<https://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html>

