



Louisville Municipal School District Federal Programs Procedural Handbook

A procedural framework for administering federal grants in
Louisville Municipal School District.

WRITTEN ALLOWABILITY PROCEDURES [200.302(B)(7)]

Indicator A-1, A-2, H-5

Ensuring Allowable Expenditures

Based upon EDGAR 200.43 and 200.406, for expenditures to be allowable, all costs must be:

- Necessary, reasonable, and allocable;
- Conform with federal law and grant terms;
- Consistent with state and local policies and procedures;
- Consistently treated;
- In accordance with generally accepted accounting principles (GAAP);
- Not be included as a match;
- Net of applicable credits; and
- Be adequately documented.

Necessary

Necessary is determined by the needs of the program. The expenditure must be necessary to meet an objective/goal of the program and is necessary in achieving the goals of the grant in improving student academic achievement. The comprehensive needs assessment process and the identification of priorities are tools used to identify if expenditures are necessary. When determining a cost is necessary, the district considers:

- Whether the cost is needed for the proper and efficient performance of the grant program;
- Whether the cost is identified in the approved school wide plan, budget, and/or application;
- Whether there is an educational benefit associated with the cost;
- Whether the cost aligns with identified needs based on the results of the comprehensive needs assessment; and
- Whether the cost addressed program goals and objectives and is based on program data.

Reasonable

Based upon EDGAR 200.404, costs must be reasonable. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- The restraints or requirements imposed by such factors as; sound business practices; arms-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal government.
- Market prices for comparable goods or services for the geographic areas.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal government.
- Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.

Allocable

Based upon EDGAR 200.405, costs must be allocable.

- A cost is allocable to a Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:
 - Is incurred specifically for the Federal award;
 - Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
 - Is necessary to the overall operation of the non-Federal entity and assignable to the federal award in accordance with the principles in this subject.
- A cost can only be charged in proportion to the value received by the program.
- Allocable costs cannot be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal Statutes, regulations, or terms, and conditions of the Federal awards, or for other reasons. However, the prohibition would not preclude the non Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal award.
- If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on proportional benefits.
- If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then notwithstanding 200.405(c), the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.

Procedures for ensuring requisitions are necessary, allowable and reasonable: (revised 2/14/19)

- Prior to filling out a requisition for federal funds the district allowability checklist will be completed by the person submitting the requisition.
- All requisitions will be checked for allowability and approved by the Federal Program Director.
- To ensure reasonableness of cost, requisitions above \$5000 will be accompanied by a cost comparison from at least 1 other vendor.
- Requisitions from the district budget will be approved by the appropriate director who will ensure the expenditure is eligible under the approved grant application.

Prior Written Approval [200.407]

To avoid subsequent disallowance, the District may seek prior written approval of the Mississippi Department of Education in advance of the incurrence of special or unusual costs.

Procedure for Submission of Federal Cash Transaction Report

The district requests funds monthly. Requests are to be received at SDE no later than the 12th of the month. The Bookkeeper is responsible for the preparation of the Request for Funds. They prepare the requests for funds each month using the budget reports which reflects the revenues and expenditures for a specific fund for the previous month. This is also when travel that has not occurred is subtracted out of the draw down request. The Business Manager runs system reports to determine cash needs after Marathon is out of calculation and sends the hardcopy of these reports to the OFP to document communication between the two departments. The district received instructions from SDE for the preparation of the request for funds. These instructions are maintained on file at the district office.

It is imperative that all financial records and supporting documentation be maintained on a timely basis and includes accurate and reliable information. All funds received shall be entered into the district's accounting system and reconciled monthly to ensure accountability and accuracy

WRITTEN CASH MANAGEMENT PROCEDURES [200.302(B)(6)] Indicator A-1, A-2

Grant funds received shall be recorded and disbursed in accordance with good cash management principles as identified by law. Grant funds are requested and disbursed electronically. Requests for reimbursement shall include only expenditures related to the project elements and the period as identified in the agreement.

Requests for reimbursement are required to be submitted by no later than the 12th day of each month unless communication is received otherwise. Grant Funds requested should be disbursed within three (3) days of receipt.

In addition, the LMSD will ensure that our internal accounting system aligns with the approved funding application by maintaining separate accounting records for each federal grant which reflects the approved line items and mount by program year.

FEDERAL AWARDS DRAW DOWN

- Print Expenditure Reports from school's financial system each month.
- Log into MCAPS.
- Request funds from the month from each Federal Fund with expenditure for that month.
- Approve each request in MCAPS. Print out the verification and approval from MDE emails.

ACCOUNTING RECORDS [200.302(b) (3)] LMSD Board policy DIAB Indicators A-1, A-2, A-3, A-4, A-5, A-6

The Business Office in conjunction with other departments is responsible for maintaining the records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation. Types of source documentation maintained include:

- Reports in the Accounting System
- Requisitions with supporting documentation
- Purchase Orders
- Invoices
- Receiving Reports
- Checks Issued
- Bank Reconciliations
- Journal Adjustments

BUDGET CONTROLS

Indicators A-3, A-4, A-5, A-6, Q-1, K-1, K-2, J-1, J-2, J-3, J-4, J-5, J-6, J-7

Planning and Creation of Budgets: In the spring of every year the LMSD will enter into meaning consultation with each principal (public and private) to begin building the budget for the federal grant as applicable. This is in an effort to build a district budget, as well as, guard against any infringement of other accounting regulations (e.g. exceeding the procurement limits as a district for any one commodity or service). The LMSD will also engage parents through District Wide meetings and the Comprehensive Needs Assessment (CNA). The LMSD will also engage stakeholders through Federal Programs Committee Meetings.

LMSD determines the Title I school site allocations based on the current MDE formula provided in MCAPS. Set asides are taken off of the top of the allocation, as well as, the private school's equitable share. Then MCAPS determines the Per Pupil Allocation allotted each student. The federal programs director then determines the school's allocation and per pupil allocation based on school needs.

Responsibility for Managing Budgets: The responsibility for managing budgets falls under the Director of the department to whom the budget is assigned.

Loading and Tracking Budgets: The Business Office is responsible for ensuring budgets are properly entered into the district's financial accounting software system Marathon. Upon receipt of the approved budget, the following steps are followed:

- The Business Office or its designee will enter the budget into the financial accounting software system.
- An expenditure budget will be printed and compared to the approved budget pages.
- The process for payment for approved expenditures is two-fold. Payment will be authorized upon the receipt of a requisition, purchase order, invoice **and** a receiving document.

Comparing Budgets to Expenditures [200.302(b)(5)]

- Budget should be compared to expenditures at least once every two months.
- Budget pages will be printed from the financial package Marathon by fund, by program code, and by unit code (school).
- The expenditure budget should be reviewed to ensure funds are being expended in a timely fashion.
 - If funds are not being spent in a timely fashion, the Federal Programs Director (FPD) should work with the school or party to whom the budget is directed and determine the steps that should be taken to expend the budget.
 - If funds are not going to be expended as originally planned, the FPD will need to follow the revision guidelines and write a revision for the use of the funds.
 - In the event the expenditure page reflects unallowable expenditures or overspent funds, the budget should be reviewed, and the appropriate steps taken to rectify the budget.
 - If the expenditure is not allowable, the FPD should work with the Business Manager to adjust the expenditures through journal adjustments to charge the appropriate budget.
 - If the expenditure is allowable but charged to the wrong account, the FPD will work with the Business Manager to make appropriate journal adjustments and correct the account number.
 - If the expenditure is allowable but the budget has been expended, the FPD will work with the Business Manager to make appropriate journal adjustments and/or write revisions to cover the expenditure.

Applicable Credits [200.407]

Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal award as direct or indirect (F&A) costs. Examples of such transactions are purchase discounts, rebates or allowances, recoveries or an indemnity on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the non-Federal entity relate to allowable costs, they must be credited to the Federal award either as a cost reduction or cash refund, as appropriate. LMSD will receipt this credit to the federal expenditure line item cost as appropriate.

Process for Requesting Budget Revisions:

From Schools:

- The request will coincide with an entry into MCAPS to amend the school wide plan. The school wide plan revision should reflect how the request will address a weakness/need as indicated by data.
- The FPD will determine if the request fits the federal guidelines of reasonableness, allowability, and allocability.
- If the request is allowable, the FPD will be responsible for writing the revision.
- If the revision is approved by MDE, the FPD will work with the Business Office to make the necessary changes to the budget.

From District Office:

- Each grant period is identified through a general ledger code in the budget code.
- Budgets will be monitored by general ledger code to ensure the funds are expended within the grant period. (See procedures for Monitoring Budgets.)
- Within three months of a grant's obligation date, budgets will be closely examined. If it is identified the budget may not be expended during the period of availability and/or the school does not have plans or a need for the budget, the Federal Programs Director will write a revision to move the funds to another allowable budget area within the district.
- Upon MDE approval, the FPD will be responsible for ensuring funds are obligated and expended prior to the close of the grant period.

PURCHASE ORDERS

After a requisition has been approved, you will receive two copies of a purchase order:

Canary Yellow Copy – Business Office
Pink Copy – Department/School

Once you have received the purchase order from the purchasing department, you may order the goods or services. The purchase order is the document that legally authorizes the purchase of the goods or services. If a purchase order has not been issued, you may not order or purchase the goods

or services. A purchase order should not be prepared after the goods or services have been received and invoiced.

The principal or department head must fill out and sign a “Receiving Report” (small blue form) to verify that the purchase order is ready for payment. The “Receiving Report” should not be signed until the goods or services have been received and invoiced.

If the purchase order has an increase in amount for any reason, the purchase order must be brought to the attention of the department head and business office for approval. This rule does not apply to shipping and freight charges.

If the purchase was for equipment, the purchase order will be stamped FIXED ASSET in red. When submitting the purchase order for payment you will need to include a FA1-L Fixed Asset New Item form. The purchase order will not be processed for payment if this form is not attached, it will be considered incomplete

DOCUMENTATION OF RECEIPT

When items are received, the employee receiving the goods must fill out a “Receiving Report” (small blue form) which shall include the following:

- Vendor Name;
- Purchase Order;
- Vendor Remit Number;
- Date Merchandise Received;
- Received By Signature;
- Invoice Number Received;
- Date Invoice Received;
- Signature Invoice Received;
- Mark Complete or Partial; and
- Payment Approved Signature

Attach copies of the invoice, purchase order, purchase requisition and the purchase checklist (in this order) to the “Receiving Report” when submitted for payment.

PAYMENT OF INVOICE

Once an invoice has been received and verified, the vendor number, account number, approved by signature and the date must be written on the front of the invoice. The purchase order and the invoice and any other supporting documentation must be stapled/paper clipped together in the following order:

- 1) Receiving Report (small blue form);
- 2) Original Invoice (containing vendor number, account number, approved by signature and the date);
- 3) Purchase Order
- 4) Purchase Requisition
- 5) Other supporting documents such as quotes, fixed asset new item form, lists, etc.
- 6) Purchase Checklist (salmon color form)

Completed purchase orders should be sent to the accounts payable department for payment as soon as they are ready for payment. Please do not hold your completed purchase orders until the very minute that accounts payable is run. Invoices for payment should be sent to the Central Office weekly if not daily. Invoices should be matched on a daily basis with purchase orders in order to pay them in a timely manner. Contact the vendor as soon as possible if an invoice was not received with the goods.

If there are changes in the accounts payable schedule, you will be notified by the accounts payable department.

Bills are paid from the Central Office level twice (5th and 15th) a month, with the exception of the month of June and around some holidays. If the 5th or 15th falls on Saturday, bills will be paid on Friday. If the 5th or 15th falls on Sunday, bills will be paid on the following Monday.

By law, the district is required to pay all invoices within 45 days of receipt of merchandise or services.

NEW VENDOR

In order to create a new vendor you must fill out a "New Vendor Request Form". This form can be obtained by contacting the Accounts Payable Department or at <http://louisville.k12.ms.us/> website.

Fill out the "New Vendor Request Form" as complete as possible. You **must** obtain a federal tax identification number from the proposed vendor. The Accounts Payable department **will not** honor any New Vendor Request without a tax identification number (tax id). The federal tax identification number may be a social security number for some vendors. The tax id must be on the "New Vendor Request Form" and a W-9 should accompany this form. The purpose of the W-9 is to clarify any questions on the spelling of the company name, address spelling is correct and the tax number is a correct number. Also, if the district is ever visited by the IRS, they will be looking for a W-9 form on all vendors.

Once the "New Vendor Request Form" is completed, you can e-mail or fax it to the Accounts Payable Department for entry. The forms will be keyed into the account software system in the order they are

received. If your request form was approved, you will receive a call or an e-mail with your assigned vendor number. This may take a business day before you receive your vendor number.

BUDGET ISSUES

The district's software accounting system will allow a requisition to be processed only if there are sufficient funds available in the account line. If there are not enough monies in a budget account line, you will need to prepare a "Budget Amendment Form". This form will need to be signed and dated by the principal or department head. The "Budget Amendment Form" will need to be sent or faxed to the Director of Finance. The budget amendment will be entered into the account software system, usually within a business day.

Utility expenses (water, gas and electricity) are not regular budget items. Therefore, you may not move excess budget amounts to other accounts nor do you have to cover any budget shortages in these accounts.

Telephone expense (object 414) is a regular budget item. Therefore, if all the monies in this budget are not needed for telephone expense, then the excess funds may be transferred to other accounts. Likewise, if the telephone expenditures exceed the budget amount, then monies must be transferred in from other accounts.

MISCELLANEOUS

Sales tax must be paid on any items purchased for resale.

All purchases of computer equipment with any and all funds of the district must go through the Information Technology Department. Requisitions for computer equipment must be approved by the Technology Department before a purchase order may be issued.

If a fixed asset is purchased, a fixed asset acquisition for (FA1-L) must be attached to the completed purchase order when submitting it for payment. Attach the FA1-L form to the back of the purchase requisition with a paper clip or stapled. If the FA1-L form is not attached, the purchase order is considered incomplete and will be returned to the school or department. Incomplete purchase orders will not be paid.

Cutoff dates for the end of the year are as follows:

April 30th will be the cutoff date for most all purchases before the end of the year (June 30).

Every effort should be made to clear all encumbrances before the end of the fiscal year

(June 30). Starting in May, it is very important all invoices are turned in to the Central Office on a daily basis. Make sure all invoices dated in May and June are paid in June of the current fiscal year.

ACTIVITY FUNDS

DESCRIPTION

Activity funds consist of two (2) types of funds. They are general (activity) fund and agency fund. If the school district legally owns the resources accounted for in student activity funds, they should be accounted for as a general fund. General funds include athletic funds, bookstore funds, general school funds and etc.

If the resources in student activity funds are legally owned by the students or student groups, these funds should be classified as agency funds. Agency funds include the BETA Club, Senior Class, FBLA Club and etc.

The funds named above are not inclusive. To determine whether the fund is a general fund or an agency fund, each particular fund or club needs to be examined on an individual basis.

According to the Mississippi Code (Section 37-7-301(s)), activity funds may only be “expended for any necessary expenses which are deemed to be beneficial to the official or extracurricular programs” of the school.

According to the Office of the State Auditor, items which may not be purchased with activity funds include gifts, flowers for employees, teacher or employee appreciation meals, and salaries of any kind.

BOARD POLICIES

<u>Policy #</u>	<u>Description</u>
DJAA	Authorized Signatures
DJB	Petty Cash Accounts
DJE	Purchasing
DJEA	Purchasing Authority
DK	Student Activity Fund Management
JHA	Booster Clubs
JK	Fund Raising

MONTHLY TRANSMITTAL

The “Transmittal Cover Sheet”, the “Detail Receipt Report”, and the “Detailed Disbursement Report”, each signed by the principal and printed individually for each fund (activity and agency), must be submitted to the central office by the 5th working day of each month. Copies of Collection Sheets, Record of Ticket Sales, school receipts, copies of deposit slips, copies of checks with all backup documents must also be submitted to the central office by the 5th working day of the month.

Do not send original deposit slips. You should have 3-part deposit slips, one of those copies should be turned in with the financial report.

Any returned check documentation from the banks will be received at the central office and then sent to the appropriate campus of department.

If you have to void a check during the month, you will need to use the “Delete Disbursement Checks” menu option under Activities, Activity Funds, and Disbursements in Remote Link. The original voided check should be submitted with your monthly transmittal.

RETURNED CHECKS/NSF CHECKS

You will have 90 days to collect on returned checks. If, after the 90 days the check has still not been collected, the principal should prepare a letter to the business office requesting permission to “write-off” the bad check.

You must make at least three (3) attempts to contact on returned checks:

- 1st attempt by phone
- 2nd attempt by personal contact at school campus
- 3rd attempt by certified letter

You must keep documentation of all attempts to contact by creating a file this will help if auditors have any questions. If unsuccessful after 90 days you may request, by letter to the business office that the returned check be written off. This letter will be taken to the School Board for formal permission to be “written off”. You should show the returned checks on your books until after the School Board has acted on the request.

If in the three (3) attempts to contact, you do collect on the returned check, you will complete a deposit slip for the funds and make a notation on the slip that will notify the business office that the returned check has been collected.

Carryover/Carry Forward Procedures Indicator B-1

LMSD will ensure that it meets the limitations on the amount of carryover funds or otherwise minimize the amount of funds it carries over into a subsequent fiscal year by meeting with the principals periodically. Timely budget print outs will be given to the principals to remind them of the balance of their budgets and the urgency with which the funds should be spent. In the case that schools are not spending the funds in a timely manner, the FPD will meet with the principal to rectify the situation and take appropriate disciplinary action, if needed. This will allow the principal the technical assistance that is needed and the FPD the ability to bring the budget into compliance. Schools are reminded to use the “oldest funds” first and this is monitored through Marathon. Monthly monitoring of the budgets is conducted through the draw down procedures. The Business Manager is responsible for clearly capturing the separate fiscal funding through Marathon. The balance of the year of the fund is “carried over” into the new fiscal year.

RESPONDING TO AUDITS LMSD POLICY DID, INDICATOR C-1, C-2

Auditors must report (for major programs): Significant deficiencies and material weaknesses in internal controls, significant instances of abuse, material noncompliance and known questioned costs greater than \$25,000. LMSD will respond to any audit findings in a prompt and timely manner. Upon receipt of a finding the Superintendent, Business Manager and FPD will meet to fully investigate the findings. Other personnel may be called in to confer as needed. LMSD will respond to each finding in writing and supply any necessary documentation. LMSD will also list corrective actions to prevent any such findings from happening in the future.

INTERNAL CONTROLS [200.302(b)(4)] LMSD Board policy DIAB

Indicators D-1, D-2, D-3, E-1, H-4

- The Louisville Municipal School District will establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the district is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- The District will evaluate and monitor the compliance with statutes, regulations, and terms and conditions of Federal awards through independent audits. In addition, the Federal Programs office will undergo on-site monitoring according to the results of the current “Risk Assessment Tool” used by MDE.
- LMSD will also segregate duties and place checks and balances between departments and tasks assigned. This is to protect against waste, fraud and abuse and to ensure that data that is submitted (through Marathon, MCAPS, or to MDE) is submitted by one person and checked by another.
- The District will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive. Any reports used will have such information redacted.

Confidentiality Indicator E-2,

As stated in LMSD’s student and faculty handbook, “The Louisville Municipal School District adheres to the requirements outlined in the Family Education Right to Privacy Act (FERPA).” To this end, we will train all our staff that deals with personally identifiable information to ensure the integrity and security of information at the beginning of the school year. This includes payroll, budgeting, personnel, etc.

Procedure to limit access to information system Indicator E-3 (revised 2/14/19)

The superintendent or his/her designee informs the director of technology who to authorize for access to the student information system (SAM). Limitations of access are applied based upon the roles which staff members possess. Automatic timeout after inactivity has been set at 15 minutes districtwide to limit access to the student information system.

Methods for Retention of Records [200.333] Indicator E-4

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of five years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a sub recipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

- If any litigation, claim, or audit is started before the expiration of the 5-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- 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.
- Records for real property and equipment acquired with Federal funds must be retained for 5 years after final disposition.

All paper records for the grant will be boxed and stored at the end of the grant period after all funds have been expended. The records maintained will be those supporting the expenditures of federal funds including the paper work trail from requisition to check payment and the contractual process. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted by duplication or other forms of electronic media if they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

Collection, Transmission and Storage of Information [200.335] Indicator E-4

The LMSD will retain records for the federal awarding agency and should whenever practicable, collect, transmit, and store Federal award-related information in open and machine-readable formats rather than in closed formats or on paper. When paper copies are used, the Federal awarding agency or pass-through entity must always provide or accept paper versions of Federal award-related information to and from the District upon request. If paper copies are submitted, the Federal-awarding agency or pass-through entity must not require more than an original and two copies. When original records are paper, electronic versions may be substituted by duplication or reasonable safeguards against alteration, and remain readable.

EQUIPMENT [200.313]

Management procedures: Fixed Assets/inventory Requirements/Physical Inventory Reconciliation LMSD Policy DM, DO Indicators F-1, F-2, F-3, F-4, F-5, F-6, F-7, F-9

A physical inventory of the property is taken, and the results are reconciled with the property records at least annually. Property records must contain information set forth in EDGAR 80.32(d)(1), which includes:

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

The LMSD maintains control of, holds title to, and administers equipment and property purchased with federal funds that are used to provide services to children in private schools.

Equipment and Real Property Management/Supplies/Procedures for Inventory Management

The school district uses the overall inventory listing as records for federal programs equipment. The reports include information such as location, asset tag number, description, brand, model, serial number, date acquired, original cost/estimated cost and replacement cost, source, who holds title, percentage of federal participation in the cost, condition of the inventory and disposition data. The district performs a physical inventory count on a bi-annual basis.

Supplies are tangible personal property that is not considered equipment. Generally supplies are consumable and do not have excessive costs. As a result, supplies do not have to be recorded in an inventory management system, and do not require formal inventory. However the LEA must maintain enough information about their purchases to prove all costs are necessary, reasonable, and allocable.

Procedures for Disposal of Equipment

When an inventory item is determined to be obsolete, a recommendation is made to the board for disposal of the specific equipment. The board approves all disposals of equipment and approval is documented in the board minutes.

Central Record Keeping/ Property Tagging

The district's inventory system produces reports that include information such as location, asset tag number, description, brand, model, serial number, date acquired, original cost/estimated cost and replacement cost, source, who holds title, percentage of federal participation in the cost, condition of the inventory and disposition data. Reviewed report for identifying items to federal programs notes sufficient information to determine asset is owned by federal programs.

Control System

The district performs a physical inventory count on a bi-annual basis.

Use of Equipment

Acquisition and Use of Equipment:

The Louisville Municipal School District may purchase equipment with federal funds providing they receive prior approval from MDE/OSE. Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that exceeds \$1,000 per unit. In addition, “highly walk able” items with a useful life of one year or more are considered to be “equipment”. Highly walk able items include, but are not limited to, laptops, iPads, audio-visual equipment, DVD players, think-pads, cameras, etc. Equipment purchased with Federal funds shall be used for the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. [OMB Circular A-87 Attachment B]

Maintenance of Equipment:

The LMSD has developed and utilizes adequate maintenance procedures to keep property in good working condition. Technology work orders are entered into a task manager at the school level. In addition, a control system is in place to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage or theft is investigated and the results are documented. Police reports are required for any item which has been stolen. If and when a piece of equipment needs maintenance, the appropriate department will determine if maintenance will be more cost effective than purchasing a new product with the same purpose. If maintenance is the more cost-effective option, the district will perform the maintenance if applicable. If maintenance cannot be performed by a district employee, outside sources may be asked for quotes for maintenance. If it is found to be more cost effective to perform maintenance, those cost can be charged to a federal grant if they keep property in efficient operating condition, do not add to the permanent value of the property or appreciable prolong its recommended life; and are not otherwise included in rental fees or other charges for space.

Purchase of Equipment Protocol:

If equipment items are budged, the equipment being budgeted is required to be addressed in the MCAPS narrative.

- Equipment Item description
- Purpose of equipment (justification)
- Location (school name, office, etc.)
- Attach quote to Equipment Form

PERSONNEL DOCUMENTATION [200.430 (i)] LMSD Policy DFCAA

Indicators G-1, G-2, G-3, G-4

All charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. All staff must demonstrate allocability to the federal program through the maintenance of time and effort documentation indicating the specific federal program cost objective under which the employee works. Time and effort documentation must be maintained for all employees whose salaries are:

- Paid in whole or in part with federal funds (This includes stipends from professional development and after-school tutoring.),
- Used to meet a match/cost share requirement, and are
- NOT contractors.

All time and effort documentation will be signed by the appropriate supervisor with first-hand knowledge who can provide reasonable assurance the charges are accurate, allowable, and properly allocated. The documentation will reflect total activity for which the employee is compensated not to exceed 100%.

Employees working under one cost objective will be listed on a semi-annual form, which will be signed by the principal and/or designated supervisor twice a year. The supervisor will submit to the FPD for record keeping. For those employees who are working under different cost objectives, the Personnel Activity Report (PAR) will reflect both federal and non-federal activities. Documentation will comply with established accounting policies and practices. Employees will complete the PAR monthly, sign, and submit to the supervisor on a quarterly basis. The supervisor will sign and submit to the FPD who will maintain all time and effort sheets. Fringe benefits will be charged to the program will be reasonable and in compliance with requirements. The FPD will review the PAR reports quarterly and reconcile budgets such that the final amount charged to the Federal award is accurate, allowable, and properly allocated ***Disposition/Risk Assessment/ Control Activities***

PROCUREMENT PROCEDURES LMSD Policy DFCAA & DJED, Indicator H-1, H-2, H-3, H-4, H-5, H-6, H-7, H-8, H-9, H-10, H-11

Vendor Selection Process [200.3189h0]

Louisville Municipal School District awards contracts only to responsible vendors and contractors possessing the ability to perform successfully as evidenced by contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. To the extent practicable, purchases will be equitably distributed among qualified suppliers.

Suspension and Debarment [2CFR 180.300 and 2CFR 3485] Indicator H-11

For all contracts over \$25,000 the District will verify that the person/company with whom they are doing business is not excluded or disqualified by checking the SAM.gov website, collecting a certification from the person/company, or adding a clause or condition to the covered transaction with the individual.

Procurement

Purchases fall into the following categories:

- Micro-purchase (under \$5,000)
- Small purchase (\$5,000 to \$50,000 for goods; \$5,000 to \$150,000 for services)
 - To ensure competition, for services between \$5,000 to \$150,000, a Request for Quotes (RFO) will be issued.
 - Competitive sealed bids (Over \$50,000 for goods and \$150,000 for services) Used when complete, adequate and realistic specification on description of good is available, two or more responsible bidders are willing and able to compete effectively for the business and
 - Competitive proposal (over \$50,000 for goods and \$150,000 for services) Used when a sealed bid is not appropriate. May be awarded to responsible vendor whose proposal is not advantageous to the program considering price and other factors.
- Noncompetitive proposals – single source items. LMSD will not use single source item except in the following cases:
 - The item is only available from a single source (This is extremely rare and documentation to support the search the search for other sources will need to be provided.);
 - There is a public emergency that will not permit delay;
 - MDE expressly authorizes noncompetitive proposals in response to a written request from LMSD;
 - After soliciting a number of sources, competition is determined inadequate. (Documentation will need to be provided.)

GOODS (SUPPLIES/TECHNOLOGY/COMPUTER SOFTWARE/ETC.)

With respect to spending any federal dollars on items other than contractual obligations and personnel, the following procedures are necessary.

- Submit a purchase requisition to the Federal Programs office with all information completed at least one week prior to needing the purchase order. Under NO circumstance can items be obligated/purchased prior to receiving a purchase order signed by the Federal Programs Office. Items purchased without proper federal programs authorization cannot and will not be funded with federal dollars.
- For purchase of goods (commodities) between the amounts of \$5,000 and \$50,000, at least two signed and dated price or rate quotes must be attached. A cost benefit analysis should be done to support selected vendor, necessary if choosing the higher price vendor. Any services over \$50,000 must follow competitive sealed bidding process.

- For purchase of goods (commodities) over the \$150,000 threshold, bids are publicly solicited. The business office will be responsible for soliciting the bids. Decisions will be made based on the proposal that is most advantageous to the program, considering price and other factors.
- Request for Proposals (RFPs) will include a clear and accurate description of the technical requirements for materials, product or service to be procured; and identify all requirements which the vendors must fulfill, and all other factors to be used in evaluating bids or proposals.
- The requisition will be entered into Marathon (the accounting system) by the school's clerk. The principal reviews and approves (or disapproves). The requisition is then escalated to the FPD. The FPD ensures that the purchase is necessary, reasonable, and allocable. Once the FPD approves then it is escalated to the Business Manager. If the requisition is approved by the Business Manager, a purchase order will be created and returned to the school for submission to the vendor.
- Remember that ALL federal monies spent must be consistent with the following:
 - The underlying needs of the program/needs assessment – related to an educational activity
 - Included in the School wide Plan
 - Consistent with federal cost principles
 - Allowable
 - Reasonable
 - Necessary

CONTRACTUAL – Indicator H-6, H-7

“Contract” means a mutually binding legal relationship obligating the seller to furnish the supplies or services and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing.

Any time an individual agrees to come in to the school to provide any form of professional development or an identified service, a contract is necessary.

Louisville Municipal School District will award contracts only to responsible contractors possessing the ability to perform successfully as evidenced by contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. [200.318(h)] LMSD will not restrict competition through the following:

- Unreasonable requirements on firms to qualify to do business;
- Requiring unnecessary experience or excessive bonding;
- Noncompetitive pricing practices;
- Noncompetitive awards to consultants on retainer;
- Organizational conflicts of interest;
- Specifying brand name instead of allowing “an equal”;
- Any arbitrary action in the procurement process; or
- The imposition of state or local geographical preferences in the evaluation of the bids or proposal, except where applicable Federal statutes expressly mandate or encourage geographic preference.

With respect to spending any federal dollars on contracts and/or trainings with consultants, the following procedures must take place;

- Prior approval and confirmation of availability of funds must be obtained from the Superintendent and the Director of Federal Programs.
- The Federal Programs Director will be responsible for soliciting quotes and bids from a variety of vendors.
- If the anticipated cost is as follows:
 - Under \$5,000 (micro-purchase) – Only one signed quote required. Micro-purchases must be distributed equitably among suppliers.

- \$5,000 -- \$149,999, at least two signed quotes are required. RFPs (Request for Proposals) will be used to solicit the quotes.
- Over \$150,000, RFPs (Request for Proposals) are required, and the formal sealed bid process is followed.
- A contract must be written for all services.
- RFPs will include a clear and accurate description of the technical requirements for materials, products or services to be procured; and identify all requirements, which the vendors must fulfill, and all other factors to be used in evaluating bids or proposals.
- The principal and/or individuals requesting the contractual support will utilize rubrics based on the RFP to determine the selected vendor. A cost benefit analysis should be done to support selected vendor.
- The name of the selected vendor and all supporting documentation will be provided to the FPD who will share the information with the Superintendent. The FPD will submit the contract to the School Board for approval along with the committee notes, rubric and cost benefit analysis. The contract for services to be rendered should identify:
 - Clearly defined deliverables
 - Method of evaluation the district/school will use.
 - Description of services to be performed or goods to be delivered.
 - Scientific-based research to support the services to be provided.
 - Description of dates when services will be performed or goods delivered.
 - Description of location where services will be performed or goods delivered.
 - Description of number of students/teachers to be serviced if applicable.
 - Resumes for individual consultants are not required, but would provide auditors with additional information if contract was questioned.
 - Be signed and dated.
- The Office of Federal Programs will create a requisition to be signed by the requesting principal/individual. A purchase order will be created and sent to the selected vendor by the Office of Federal Programs.
- After the purchase order has been processed, services may commence at the school.
- Under NO circumstances can services be performed PRIOR to a purchase order being authorized.
- Invoices will be paid after the services have been rendered.
- When placing a requisition, funds must be available in the proper object budget codes.
 - 300 – 399 object code – Contracted services such as consultants, speakers, people who provide a service.
 - Remember that ALL federal monies spent must be consistent with the following:
 - The underlying needs of the program/needs assessment – related to an educational activity.
 - Include in the School wide Plan.
 - Consistent with federal cost principles.
 - Allowable
 - Reasonable
 - Necessary

Monitoring Services Provided – Indicator H-8

The FPD, or his designee, will monitor the work of contractors to ensure work is performed in accordance with the federal requirements and the federal application/plan. As a safeguard, all contractors that provide a service will supply the district with a written report of their work in our district. IF the contractor is not performing their duties as specified in the bid/agreement LMSD reserves the right to void the contract.

Effectiveness of professional development will be evaluated through the use of Professional Development Evaluation surveys, the Comprehensive Needs Assessment and the effect the professional development had on the practice of teaching and student learning.

PROFESSIONAL DEVELOPMENT WITH FEDERAL PROGRAMS

Professional Development

Federal Programs funds may be used to provide training opportunities for teachers, assistant teachers and other professional staff. The following will be included in the project application narrative: specific information regarding the topics of training being provided, who the targeted audience is, who will provide the training, and how it will be paid. Funds may also be used for professional staff to attend training. Specific consultants or individual groups do not have to be specified.

Travel

The Louisville Municipal School District uses Federal funds for travel expenses only to the extent such costs are reasonable and necessary and do not exceed charges normally allowed by the LMSD in the regular operations consistent with the written travel policies. The LMSD follows the district's travel and per diem rules and costs when charging travel expenses to any federal grant.

TRAVEL REQUISITIONS

Travel requisitions may not be submitted electronically. A travel reimbursement requisition (Green Form) and the "Professional Trip Request" (Blue form) must be submitted to the Central Office. This form must be approved by the principal or department head prior to submission to the Central Office. The Administrator to the Superintendent has been charged with Central Office duties of approving or disapproving all travel. Once the Administrator to the Superintendent approves the requisition for travel, it is keyed into the accounting software by the Purchasing Department.

The travel requisition and the "Professional Trip Request" must be submitted to the Administrator to the Superintendent at least 10 to 15 days prior to the trip in order for a purchase order to be processed back to the school or department. The school or department must then submit the purchase order, the "Professional Trip Request" and a "Personnel Travel Voucher" in time to be keyed for the 5th or 15th Accounts Payable run dates.

Travel advances are not allowed.

Reimbursement Procedures

An invoice must be submitted to pay for the cost of the training. Subsistence, travel, or lodging must be submitted on a Travel Expense Report. The report requires documentation of the date, location, departing, location arriving, purpose of travel, number of miles, and expense.

LMSD does not take Indirect Costs from any of the federal programs.

IF LMSD decides to take Indirect Costs in the future the following procedures will be followed.

Direct vs. Indirect Costs [200.413(c)] Indicator I-1, I-2

Salaries of administrative and clerical staff are treated as indirect costs unless all of the following are met:

- Such services are integral to the activity
- Individuals can be specifically identified with the activity
- Such costs are explicitly included in the budget
- Costs are not also recovered in indirect

Indirect Cost Indicator I-1, I-2

Indirect costs are calculated from the utilities/electricity, phone/internet usage, copy machine usage, maintenance/technology, etc. This is determined by the Business Manager and given to the FPD. If the amount of indirect cost exceeds the need then it will be returned to the federal grant it came from and will be redistributed appropriately.

BUDGET CONTROLS

Indicators A-3, A-4, A-5, A-6, Q-1, K-1, K-2, J-1, J-2, J-3, J-4, J-5, J-6, J-7

Planning and Creation of Budgets: In the spring of every year the LMSD will enter into meaningful consultation with each principal (public and private) to begin building the budget for the federal grant as applicable. This is in an effort to build a district budget, as well as, guard against any infringement of other accounting regulations (e.g. exceeding the procurement limits as a district for any one commodity or service). The LMSD will also engage parents through district-wide meetings and the Comprehensive Needs Assessment (CNA). The LMSD will also engage stakeholders through Federal Programs Committee Meetings.

LMSD determines the Title I school site allocations based on the current MDE formula provided in MCAPS. Set asides are taken off of the top of the allocation, as well as, any private school's equitable share. Then the FPD determines the Per Pupil Allocation allotted each student. That is then used to determine the school's allocation.

Responsibility for Managing Budgets: The responsibility for managing budgets falls under the Director of the department to whom the budget is assigned.

Loading and Tracking Budgets: The Business Office is responsible for ensuring budgets are properly entered into the district's financial accounting software system Marathon. Upon receipt of the approved budget, the following steps are followed:

- The Business Office or its designee will enter the budget into the financial accounting software system.
- An expenditure budget will be printed and compared to the approved budget pages.
- The process for payment for approved expenditures is two-fold. Payment will be authorized upon the receipt of a requisition, purchase order, invoice **and** a receiving document.

Comparing Budgets to Expenditures [200.302(b)(5)]

- Budget should be compared to expenditures at least once every two months.
- Budget pages will be printed from the financial package Marathon by fund, by program code, and by unit code (school).
- The expenditure budget should be reviewed to ensure funds are being expended in a timely fashion.
 - If funds are not being spent in a timely fashion, the Federal Programs Director (FPD) should work with the school or party to whom the budget is directed and determine the steps that should be taken to expend the budget.
 - If funds are not going to be expended as originally planned, the FPD will need to follow the revision guidelines and write a revision for the use of the funds.
 - In the event the expenditure page reflects unallowable expenditures or overspent funds, the budget should be reviewed, and the appropriate steps taken to rectify the budget.
 - If the expenditure is not allowable, the FPD should work with the Business Manager to adjust the expenditures through journal adjustments to charge the appropriate budget.
 - If the expenditure is allowable but charged to the wrong account, the FPD will work with the Business Manager to make appropriate journal adjustments and correct the account number.
 - If the expenditure is allowable but the budget has been expended, the FPD will work with the Business Manager to make appropriate journal adjustments and/or write revisions to cover the expenditure.

Process for Requesting Budget Revisions:

From Schools:

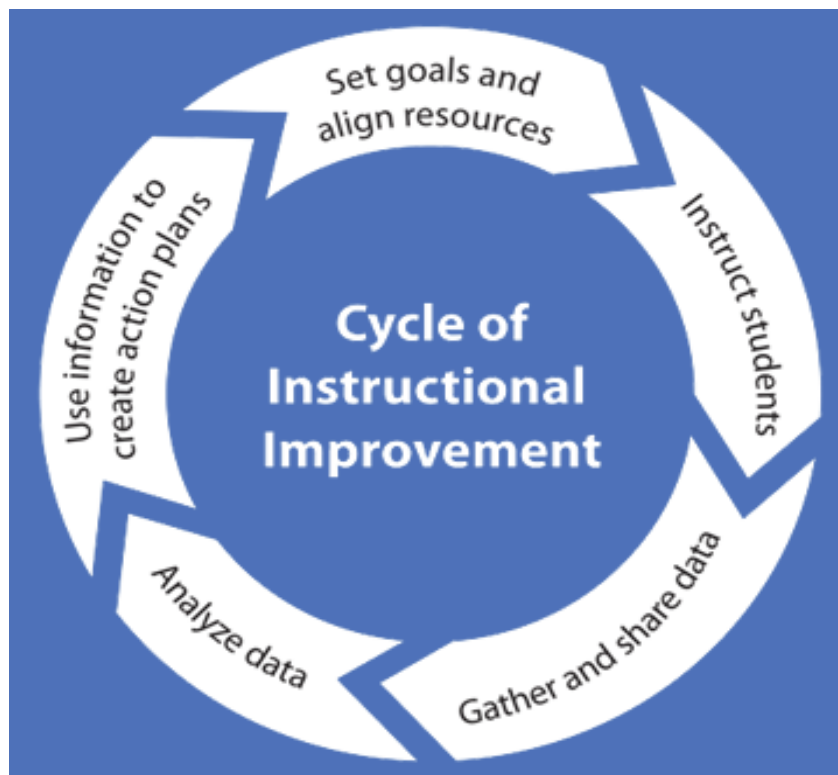
- The request will coincide with an entry into MCAPS to amend the school wide plan. The school wide plan revision should reflect how the request will address a weakness/need as indicated by data.
- The FPD will determine if the request fits the federal guidelines of reasonableness, allowability, and allocability.
- If the request is allowable, the FPD will be responsible for writing the revision.
- If the revision is approved by MDE, the FPD will work with the Business Office to make the necessary changes to the budget.

From District Office:

- Each grant period is identified through a general ledger code in the budget code.
- Budgets will be monitored by general ledger code to ensure the funds are expended within the grant period. (See procedures for Monitoring Budgets.)
- Within three months of a grant's obligation date, budgets will be closely examined. If it is identified the budget may not be expended during the period of availability and/or the school does not have plans or a need for the budget, the Federal Programs Director will write a revision to move the funds to another allowable budget area within the district.
- Upon MDE approval, the FPD will be responsible for ensuring funds are obligated and expended prior to the close of the grant period.

Cost Effectiveness and Sustainability: Indicators J-6, J-7

The following diagram shows the procedures used to evaluate the relative value received from different types of expenditures made using program funds.



In order to determine the sustainability of the program activities and configure the program activities into decisions regarding the use of the program funds, the district follows the following procedures.

1. The LEA sets goals for the upcoming school year and aligns the best resources to assist in reaching these goals. These resources are made available to teachers, who have received training on their best use.
2. Students are introduced to the resources. A minimum of time with each resource is defined and students maintain the use of the resource for a structure time frame.
3. Data is constantly monitored to ensure students and teachers are using the material to the best learning advantage. Weekly reports are sent to teachers by principals. Students' growth with the resources is documented.
4. Data is analyzed continuously. Through this analysis, student growth can be evaluated. Copies of the analysis are distributed to principles, teachers, and administrators.
5. Using the information from the analysis, the program's sustainability can be easily determined. Programs that meet the LEA's set goals are sustained. Programs that fail to meet the expectations are re-evaluated which may lead to adjusting programs, adding to programs or deleting programs.

GERNERAL GRANT MANAGEMENT, INDICATOR K-1

All federal grants follow the procedures as outlined herein. All grant budgets must be accepted by Louisville Municipal School Board prior to implementation and salaries identified in grants must be in conformance with the district salary schedule.

The following is a general reminder about the purpose of the different grants executed by the OFP. This office is not limited to the following grants but offers these as an example of the existing programs.

- Title I: The general purpose is to enhance the already existing educational program. Funds are used to supplement funds made available from non-federal sources.
- Title II: The general purpose is to enhance the already existing professional development program for administrators and teachers.
- Title IV: The general purpose is to provide a well balanced educational experience, enhance safety and security, as well as, enhance use of technology. This grant is very specific as to what percentage of funds can be expended on each area of this grant.
- Title V: The Rural Education initiative is designed to address the unique needs of small, rural local education agencies (LEAs) that frequently lack the personnel and resources needed to compete effectively for Federal competitive grants and receive formula grant allocations under other programs in amounts too small to be effective in meeting their intended purposes.
- Impact Aid: Acts as a reimbursement program through the federal government for the district for students that live on federal property, have active duty military parents or have parents that work on federal property. There are also other grants that are associated with Impact Aid through the Department of Defense in which the OFP routinely participates.

In general, a District Federal Programs Committee is convened at a minimum in spring of the year to plan for the needs of the district that are not already being met through local and state funds. This committee consists of parents, students, community members, teachers, staff and administrators. The purpose in the spring is to share data about the district and elicit feedback and form a plan for the district to craft into the application.

Determining site level allocation: Indicator K-2

Schools within LMSD are first ranked using strict poverty percentage within MCAPS. Higher per pupil allocations are used for the schools within the city limits of Louisville due to historically lower proficiency rates in English/Reading as well as Math. The LMSD Federal Programs Director bases the higher PPA on the results of the needs assessment conducted each spring.

Transferability

Transfers between funds are considered in the planning process of each year. This decision is weighed with the needs of the district at the time. Within MDE's application process for federal funds (MCAPS), the district will clearly outline their intentions to transferability prior to submission of the application annually.

EEF – Educational Enhancement Funds LMSD Policy DJEAB

EEF cards are administered through the Business Office. These funds are for supporting personnel by providing instructional supplies. Classroom supply money through EEF cannot be spent for administrative purposes and cannot be spent on any teacher that is federally funded.

Maintenance of Effort (MOE) Indicator L-1

The FPD and Business manager will work together to monitor MOE through the monthly draw down procedures. In these procedures, the budgets are sent from the Business Office to the OFP. The FPD then monitors the percentage of funds expended for each grant monthly. Appropriate action is taken to expend those grants in accordance with the plan that was created and federal guidelines. FPD will ensure that the schools and district spend the money that is budgeted in the appropriate line items and begin the process for any budget amendments if necessary. If the district fails to meet MOE the FPD will meet with the principals of the schools that did not spend the money that they were allotted and take appropriate measures to ensure the funds will be spent as requested. Business Manager will also use the formula to calculate MOE that is available through the Office of School Finance at MDE to ensure that the calculation is correct.

Comparability Indicator M-1, M-2

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 education 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 whose salary is not paid by Title I.

Comparability Compliance

It is the joint responsibility of the Office of Federal Programs and the Assistant Superintendent's Office to ensure that Louisville Municipal School District (LEA) 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 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 is 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.

Procedure for determining comparability: Indicator M-1,

Comparability will be established using the MDE Form(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 Assurances ensure 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.

- Non-federal instructional staff is defined in LMSD as the teacher (district/state funded), assistant teacher (district/state funded) or support staff providing or ensuring daily instruction to students. Any employee funded through IDEA or Title I, II, III will not be included in the count; however, if they are partially funded by district/state means then that portion will be included in the calculations. Positions that are privately funded will not be included in the cost.

If the instructional materials option is chosen, then ensure the procedures include a definition of instructional materials.

- Instructional materials will be defined as any materials used to provide instruction to students or any materials that act as a resource for teachers to provide instruction to students.

- LMSD will use the pupil-teacher ratio option first including instructional staff only in comparability calculations; excluding all federally paid personnel (Title I, Title II, Title III, IDEA). If that does not prove comparability, then the method of comparing salaries will be used.
 - If the school district is unable to demonstrate comparability using either method given, the Superintendent will be alerted immediately, and resources will be moved to allow the school(s) to be comparable as soon as possible but no later than the deadline given by MDE.

Reallocation

If the calculation indicates that a school is not receiving comparable services, notify the Superintendent immediately. 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.

- If the school district is unable to demonstrate comparability using either method given, the Superintendent will be alerted immediately, and resources will be moved to allow the school(s) to be comparable as soon as possible but no later than the deadline given by MDE. Once this is completed, comparability will be run again using the new information and submitted back to MDE.

Records

The Federal Programs office must ensure that all comparability 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.

The Office of Federal Programs will keep all records of Comparability for at least ten years.

The Federal Programs Director in the Office of Federal Programs will be responsible for handling complaints that a school is not receiving comparable services.

Class Size Reduction

Beginning in the 2017-2018 school year, LMSD no longer employs Class Size Reduction as a method to boost student achievement. MDE pointed out there is no recent survey to prove this is an effective method to raising student achievement, so the decision was made to cut this particular program.

Actual Data, Indicator O-1, M-1, M-2

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 the last week of September, no later than September 30th.

The documents needed, such as staff listings, 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 will use the MSIS school staff list, Title I/IDEA funded lists and certified/non-certified list from the schools. LEA will use the student numbers from SAMS (LMSD's student enrollment database) for the month of September.

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. For example, the LEA that uses the pupil-teacher ratio option procedures should specify or define instructional staff (excluding federally-funded staff) to be used in comparability calculations. The LEA should consistently include the categories of staff members in the ratios for both Title I and the comparison schools. Instructional staff may include teachers and other personnel assigned to schools who provide direct

instructional services, such as music, art, and physical education teachers, guidance counselors, speech therapists, and librarians, as well as other personnel who provide services that support instruction such as school social workers and psychologists. Whether paraprofessionals are included in comparability determination depends on procedures the LEA has developed. Consistent with the requirement in Title I that a paraprofessional supported with Title I funds may only provide instructional support under the direct supervision of a teacher, an LEA should consider carefully whether a paraprofessional supported with state and local funds should be considered as an instructional staff member in comparability determinations. If the LEA determines to include paraprofessionals, paraprofessionals who assist in the instruction of students should only be counted as half of a full-time equivalency (.5FTE). In addition, an LEA should take care not to include paraprofessionals not involved in providing instructional support in its comparability determinations.

- LMSD will use the pupil-teacher ratio option first including instructional staff only in comparability calculations; excluding all federally paid personnel (Title I, Title II, IDEA). If that does not prove comparability, then the method of comparing salaries will be used.
- Excluded staff should include staffs paid from private funds and those that do not provide direct instructional services. Staff to be excluded are special education teachers and assistant teachers (if IDEA funded), EL assistants (paid with federal funds), social workers (federally funded), Cafeteria workers, Custodians, nurses, student teachers, administrative interns, tutors, Instructional Literacy Coaches (federally funded), and short term substitutes and/or volunteers.
- Included staff should include staff paid from district/state funds and positions that provide direct instructional services
- Instructional staff to be included: classroom teachers, long term substitutes, assistant teachers, district/state funded special education teachers, district/state funded EL teachers or assistants, district/state funded social workers, district/state funded instructional literacy coaches, district/state funded speech teachers, gifted teachers, PE teachers, PE assistants, behavior modification teachers, behavior modification assistants and any other applicable district/state positions.

EQUITABLE SERVICES TO PRIVATE SCHOOLS: INDICATORS N-1, N-2, N-3, N-4

LMSD engages in meaningful consultation with public and private schools in an ongoing fashion throughout the school year. LMSD has no less than one annual meeting of private school leaders and the FPD will also visit each private school campus no less than one time per fiscal year. LMSD strives to treat all private school officials with the utmost courtesy and respect. Each child that is in a private school is a member of the LMSD community and their education is of utmost importance even if it is conducted by a private organization. The families that choose to send their students to private schools are members of our community and their confidentiality and feedback will be honored. To that end, LMSD realizes that ongoing communication with private school officials is paramount in continuing a “workable” relationship. Emails, phone calls and “drop by” (central office) visits are welcomed and encouraged. Complaint process – The Complaint Policy is detailed out in a document available on the district’s website. It basically says that private schools can launch a complaint with the district or state regarding the way the district handles their programmatic or fiscal issues. Of course, any issues or concerns will be addressed as soon as they arise; however, if an issue is in debate the state Ombudsman can be called upon to help solve any dispute.

Equitable services for private schools are calculated based upon the formulas in the MCAPS application. Any equipment purchased for a private school is maintained by LMSD through appropriate inventory “tagging” and auditing. Any maintenance needed to equipment must be provided by LMSD. Any installation of technology must be done by LMSD. Private schools are asked to not seek an outside vendor for any installation of maintenance that needs to be done to equipment or supplies. All purchases by private schools go through the Marathon system. The requests come to the OFP’s bookkeeper and she then enters the requisition into Marathon. The FPD then approves or denies that requisition as appropriate.

Thus far, all private schools within the LMSD district have chosen to deny equitable services.

Data Quality Indicator: O-1, O-2, O-3, O-4, O-5

The people that work in our district and schools have to meet multiple deadlines during the year, and these deadlines often fall on the same date. Every school has to contend with those times of the year when there is a spike in the data requirements. It is important for everyone who works with the data to participate in determining the calendar. This includes the technology department and the data clerks. It is important for the district to control the workflow and to make sure that the entire staff knows what is expected during the school year.

Therefore, the district has developed a calendar of due dates and timelines that will provide the necessary information.

The Data Timeline and Calendar must indicate due dates for reports, due dates for data entry, designated holidays, designated days or weeks set aside for testing, and identify the staff person responsible for implementation.

The data entry and reporting calendar will be helpful to the school's technology staff. The calendar should allow staff to know when to expect a greater use of the computer systems for data entry. This alerts them to scheduled server maintenance before or after times of peak activity, and to augment help desk personnel to meet increased needs.

The district will provide sufficient time and resources for data collection so that staff has time and takes responsibility for data collection.

Office Staff

Office staff is responsible for entering important data accurately and completely, maintaining data security, and understanding how the data will be used. The district recognizes that this position is at the center of its data collection effort. Therefore, it is important that this position is taken seriously and given the resources so that they can work more efficiently. Moreover, in return, their data entry task will be easier and less frustrating.

Responsibilities

- Enter data accurately and in a timely manner.
- Attend professional development training.
- Follow appropriate instructions and documentation.
- Identify barriers to effective data entry procedures and communicate these to the principal, or other appropriate personnel.
- Implement the district data security policies and procedures (e.g., change passwords frequently, do not share passwords, treat data confidentially, etc.)
- Check your work and run appropriate edit reports.
- Ask for help when you make an error.
- Identify a peer who does work similar to yours so that you can share ideas and best practices.

Check your calendar for data reporting deadlines so that you can set aside time for

MSIS Primary Contact

You serve your administrator by ensuring that the statistical information reviewed by senior staff represents data that has been entered accurately and collected systematically. Furthermore, you enhance

the information reporting process through staff development and collaboration with the various offices and programs responsible for producing data and information.

Responsibilities

- Coordinate the data collection process.
- Provide professional development for staff members.
 - These sessions might include
 - Demonstrations that incorporate hands-on training, enabling data entry personnel to become used to the actual data entry screens; examples that actually reflect situations that will be encountered; handbooks or guidebooks, with copies of data entry screens, systematic instructions, and the rationale for entering the data; descriptions of the procedures for obtaining assistance (e.g., help desk phone number, online and/or e-mail query process); and, copies of the reports created from the data, enabling trainees who enter information to have a sense of how their work affects the operation of the school.
- Resolve discrepancies in information before reports are forwarded to senior staff.
- Develop a process that allows staff to request new reports or modifications of existing reports.
- Collaborate with the District Technology Director or Coordinator to enhance the ability of computer programs to determine effective editing procedures for reports and other information.

Process Steps

Prepare Student Database Package and MSIS Data for New Year

- Perform MSIS Rollover. In MSIS, students are transferred from feeder schools to schools they will be attending during the upcoming year. This is done using the MSIS school transfer screen and eliminates the need to perform individual release and transfers for each student moving from one district school to the next grade at another.
- Perform SAMS SPECTRA Rollover. This rollover is performed at each school. This is done to promote students to the next grade.
- Enter pre registered kindergarten students and new student summer enrollments in SAMS SPECTRA package at school level. Student demographic, guardian, and emergency data is entered.
- Students are assigned Home Rooms.
- Students are given schedules.

School Begins

- Entry dates are generated for all students. This will give all students an original entry code (E1) with the date of the beginning day of school.
- MSIS Initial Load is performed for kindergarten students. This procedure generates a file that is transmitted to MSIS that contains all the data MSIS needs to assign a MSIS Id for the Kindergarten students. These MSIS Ids are downloaded from MSIS and imported in each kindergarten's SAMS SPECTRA package.
- Verify Students. Verification rosters or home room summaries are printed and verified by classroom teachers. This helps eliminate scheduling errors.
- Attendance entered daily.
- Discipline entered daily.
- Student Database is backed up daily.

Monthly files are sent to MSIS at the end of each register month.

- Days taught files are generated at the school. These files are uploaded to MSIS to be used during the monthly transmit.
- Monthly student files are generated at the school. These files are uploaded to MSIS for processing.
- Errors, if exist, are corrected. After the files are processed by MSIS, results files are generated. If the files submitted to MSIS contain no errors, Success result files are received. If errors are found during MSIS processing, Failure result files are received. These files contain error descriptions. These errors are reviewed by the school. Once these corrections are made at the school level, the SAMS SPECTRA data is transmitted for rebuilding, and resubmitting of monthly student file. This process is repeated until successes are received for all schools.

MSIS pre-approved reports are generated.

- Pre-approved reports are generated at the central office for each school.
- Schools are contacted and review the pre-approved report with central office staff.
- If errors exist in enrollment or average daily attendance numbers, sources of the problems are identified and corrected and the process returns to Step 4.

MSIS files are approved and monthly reports are generated by the tenth day of the month.

- All MSIS School files are approved.
- MSIS District file is approved.
- Monthly reports are generated for each school.
- The entire process must be completed by the 10th day of the month.

Passwords

MSIS and SAMS SPECTRA student database passwords are set by each user. MSIS password polices are enforced by the Mississippi Department of Education. SAMS SPECTRA passwords are changed frequently by users. Passwords are not shared.

Storage/ Backup

All live data is stored on Novell file servers located in each school office. This data is backed up to hard drives of workstations on each network daily. These backups are transmitted offsite electronically to the central office. Data backups are created on CDs and stored at the central office. Previous years student data can be rebuilt and accessed at the central office when needed.

Physical Infrastructure

All servers are located inside each school's office. These servers are either located in internal office closets or offices out of the reach of students and visitors. Workstations are located on the desk in the offices of office staff. This location prevents contact by students or visitors.

Data Collection Systems Security and Maintenance

Computer workstations are protected with network and windows passwords, as well as screen saver passwords. This combination of passwords prevents unauthorized access of office staff computers.

Public Information Request Process

Public information is released only where required by law. All requests should be made to the Office of the Superintendent. Student's private information is only release to student's parent or legal guardian.

General Fiscal Requirements Indicators: P-1, P-2, P-3

Request for Funds

The school district or agency will be notified via the Funding Alert of the actual allocation and of the authority to expend funds for federal grants. As in the past, the original project applications are based on a projected allocation; therefore, Request for Funds will be approved following an amendment to the actual allocation.

- Usually, all districts will receive 85% of their federal grants initially. The remainder will be awarded after the State's receipt of its total allocation and/or when all outstanding forms and backup documentation have been received from the district.
- Requests for Funds should be submitted to the Accounts Payable/School Office. Office of Accounting/MDE transfers will be sent to the district's bank account (3) working days prior to the end of the month. The Office of Accounting will utilize the First-In-First-Out (FIFO) payment method.
- It is important to obligate any balance remaining for the expiring grants by September 30th of each year.
- Federal grants typically run for 27 months:
 - 1st 12 months 85% of the grant should be encumbered or expended.
 - Next 12 months the additional 15% of the grant should be encumbered or expended.
 - During the final three months, the grant is in liquidation and all monies should be expended at this time.

Responsibility for Managing Budgets: The responsibility for managing budgets falls under the Director of the department to whom the budget is assigned.

Loading and Tracking Budgets: The Business Office is responsible for ensuring budgets are properly entered into the district's financial accounting software system Marathon. Upon receipt of the approved budget, the following steps are followed:

- The Business Office or its designee will enter the budget into the financial accounting software system.
- An expenditure budget will be printed and compared to the approved budget pages.
- The process for payment for approved expenditures is two-fold. Payment will be authorized upon the receipt of a requisition, purchase order, invoice **and** a receiving document.

Comparing Budgets to Expenditures [200.302(b)(5)]

- Budget should be compared to expenditures at least once every two months.
- Budget pages will be printed from the financial package Marathon by fund, by program code, and by unit code (school).
- The expenditure budget should be reviewed to ensure funds are being expended in a timely fashion.
 - If funds are not being spent in a timely fashion, the Federal Programs Director (FPD) should work with the school or party to whom the budget is directed and determine the steps that should be taken to expend the budget.
 - If funds are not going to be expended as originally planned, the FPD will need to follow the revision guidelines and write a revision for the use of the funds.
 - In the event the expenditure page reflects unallowable expenditures or overspent funds, the budget should be reviewed, and the appropriate steps taken to rectify the budget.
 - If the expenditure is not allowable, the FPD should work with the Business Manager to adjust the expenditures through journal adjustments to charge the appropriate budget.
 - If the expenditure is allowable but charged to the wrong account, the FPD will work with the Business Manager to make appropriate journal adjustments and correct the account number.

- If the expenditure is allowable but the budget has been expended, the FPD will work with the Business Manager to make appropriate journal adjustments and/or write revisions to cover the expenditure.

Process for Requesting Budget Revisions:

From Schools:

- The request will coincide with an entry into MCAPS to amend the school wide plan. The school wide plan revision should reflect how the request will address a weakness/need as indicated by data.
- The FPD will determine if the request fits the federal guidelines of reasonableness, allowability, and allocability.
- If the request is allowable, the FPD will be responsible for writing the revision.
- If the revision is approved by MDE, the FPD will work with the Business Office to make the necessary changes to the budget.

From District Office:

- Each grant period is identified through a general ledger code in the budget code.
- Budgets will be monitored by general ledger code to ensure the funds are expended within the grant period. (See procedures for Monitoring Budgets.)
- Within three months of a grant's obligation date, budgets will be closely examined. If it is identified the budget may not be expended during the period of availability and/or the school does not have plans or a need for the budget, the Federal Programs Director will write a revision to move the funds to another allowable budget area within the district.
- Upon MDE approval, the FPD will be responsible for ensuring funds are obligated and expended prior to the close of the grant period.

CONFLICT OF INTEREST [200.318(c)(1)] LMSD policy BHA, CED, CGD, CP, GAAC, GAG

Louisville Municipal School District maintains a written standard of conduct including conflict of interest policies found in Board policies BHA, CED, CGD, CP, GAAC, and GAG. Board Policy GAG includes the following:

It shall be unlawful for any member of the Board of Trustees of any school district, any member of the county board of education, the county Superintendent of Schools or any superintendent, principal, teacher, or employee of a county board of education or any school district to have or own any direct or indirect interest individually or as agent or employee of any person, partnership, firm, or corporation in any contract made or let by the county board of education, the county Superintendent of Schools or the Board of Trustees of the school district for the construction, repair, or improvement of any school facility, the furnishing of any supplies, materials, or other articles, the doing of any public works or the transportation of children or upon any subcontract arising therefore or connected therewith in any manner.

APPENDIX I

Allowability Questions

EDGAR 200.420 – 200.475 outlines general provisions for allowable selected items of cost. Described below are a few of the more frequently asked about allowable expenses. Failure to mention an item of cost is not intended to imply that it is either allowable or unallowable.

1. The only allowable advertising and public relations costs are those which are solely for:
 - a. The recruitment of personnel required by the district for performance of a Federal award (See also 200.463 Recruiting costs);
 - b. The procurement of goods and services for the performance of a Federal award;
 - c. Program outreach and other specific purpose necessary to meet the requirements of the Federal award; and
 - d. Cost of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of the Federal award.
2. Unallowable advertising and public relations costs include any costs other than those described as allowable including meetings, conventions, and convocations; displays, demonstrations, and exhibits; costs of promotional items and memorabilia, including T-SHIRTS, SCHOOL LOGO PENCILS, CUPS, BACKPACKS, ETC., models, gifts, and souvenirs; and costs of advertising and public relations designed solely to promote the school district or school.
3. Costs of alcoholic beverages are unallowable.
4. Commencement and convocation costs are unallowable.
5. A conference is defined as a meeting, retreat, seminar, symposium, workshop or event whose primary purpose is the dissemination of technical information beyond the non-Federal entity and is necessary and reasonable for successful performance under the Federal award. Allowable conference costs paid by the non-Federal entity as a sponsor or those of the conference may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation, and other items incidental to such conferences unless further restricted by the Federal award. Note: Even though EDGAR authorizes the use of Federal dollars for meals and refreshments, the Mississippi Department of Education takes the position that unless there is over-whelming evidence to support the need for food expenditures, these costs will not be allowable.
6. Costs of entertainment, including amusement, diversion, and social activities and any associated costs are unallowable, except where specific costs that might otherwise be considered entertainment have a programmatic purpose and are authorized either in the approved budget for the Federal award or with prior written approval of the Federal awarding agency.
7. Costs of the non-Federal entity's membership in business, technical and professional organizations are allowable.
8. Costs of the non-Federal entity's subscriptions to business, technical and professional periodicals are allowable.
9. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. The state guidelines require reimbursement for actual expenses. For this reason, travel reimbursement procedures under Federal Programs are as follows:
 - Daily allowable reimbursement rate is based upon the Federal Register,
 - The daily per diem does not apply if there is no overnight travel,
 - If meals are provided during the travel by the organization, the per diem for that meal will not be reimbursed.

- Mileage is based from school site to off-site location based on MapQuest or district mileage chart.
- All travel reimbursement forms must have a “zero balance” receipt for the hotel, receipts for other expenses (parking, shuttle, luggage, etc.), and a copy of the program/agenda of conference attended.
- Reimbursement for per diem is given based on the Federal Register rates.
- Reimbursement forms must be signed by the principal/director.

Appendix II

Intent to Participate, Meaningful Consultation Form (Private) & Needs Assessment and Programs Development Plan

Subject to change as MDE's requirements change.

Intent to Participate Form

The Elementary and Secondary Education Act (ESEA), as reauthorized by Every Student Succeeds Act of 2015 (ESSA), requires local educational agencies (LEAs) to provide equitable services to non-public/private school students, teachers, and other education personnel in some of its major grant programs. While non-public/private schools cannot receive direct funding from these federal grant programs, their students and teachers may be eligible to receive benefits, services, and materials with federal grant resources. The amount and type of services available to non-public/private schools is determined by grant program, based on equitable participation requirements, and is discussed and determined as part of ongoing consultation with the LEA. If you are interested in participating in any of the grant programs that require equitable services to non-public/private schools, please indicate below by checking the box beside each grant program and providing the estimated counts where requested.

☐ **Title I, Part A – Improving Basic Programs Operated by LEAs**

Title I, Part A, provides supplementary instruction by public school teachers or through a third-party contractor to students who are educationally disadvantaged and failing or most at risk of failing to meet high academic standards and who live in participating public-school attendance areas.

Please indicate the estimated number of Title I eligible students: _____

LEA funds for services to non-public/private school students and teachers are generated on the basis of the number of students from low-income families who reside in participating public-school attendance areas and attend non-public/private schools.

Services may include a targeted assistance pullout model, supplementary instruction, direct instruction, computer-assisted instruction, tutoring, counseling, family literacy, and early childhood programs. In addition, the law requires equitable services for non-public/private school teachers of Title I students in professional development activities and of parents of Title I students in parent involvement activities.

The exact number of qualifying students and the appropriate benefits, services, and materials provided for this number will be determined with the LEA during consultation with the non-public/private school.

☐ **Title I, Part C – Education of Migratory Children**

Title I, Part C supports high-quality educational programs and services during the school year and, as applicable during summer or intersession periods that address the unique needs of migratory children. Additionally, the program ensures that migratory children who move among the states are not penalized in any manner by disparities among the states in curriculum, graduation requirements, and challenging academic standards.

Moreover, these services ensure that migratory children receive full and appropriate opportunities to meet the same challenging academic state standards that all children are expected to meet. Finally, these services help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to

succeed in school. The appropriate benefits, services, and materials provided will be determined with the LEA during consultation with the non-public/private school.

☐ **Title II, Part A – Supporting Effective Instruction**

Title II, Part A is designed to provide students from low-income families and minority students with greater access to effective educators. Non-public/private school teachers, principals, and other educational personnel are eligible to participate in professional development activities (with available services based on LEA funds calculated, on a per-pupil basis, on the LEA's total Title II, Part A allocation, less administrative costs).

Activities include those that are an integral part of school and strategies for providing educators (including teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, and, as applicable, early childhood educators) with effective instructional teaching strategies; technology integration training; teaching students with different learning styles; using assessments to improve instruction and student outcomes; involving parents more effectively; and educational leadership development. The appropriate benefits, services, and materials provided will be determined with the LEA during consultation with the non-public/private school.

☐ **Title III, Part A – English Language Acquisition, Language Enhancement, and Academic Achievement**

Title III, Part A provides for supplemental services that improves the English language proficiency and academic achievement of English Learners (ELs). The appropriate benefits, services, and materials provided will be determined with the LEA during consultation with the non-public/private school. (These students must be screened and confirmed EL through LMSD's screening process – at the beginning of the year the private school must notify LMSD within 30 days if potential EL students exist at the private school.)

Please indicate the estimated number of EL students: _____

☐ **Title IV, Part A – Student Support and Academic Enrichment Grants**

The purpose of Title IV, Part A is to improve students' achievement by increasing the capacity of states and LEAs to provide opportunities for students to access a well rounded education; improve school conditions for student learning; and improve the use of technology in order to improve the academic achievement and digital literacy of all students. The appropriate benefits, services, and materials provided will be determined with the LEA during consultation with the non-public/private school.

☐ **Title IV, Part B – 21st Century Community Learning Centers**

Title IV, Part B provides opportunities for children and their families that include academic enrichment activities, particularly for students who attend low-performing schools, to help them meet challenging state academic standards in a well-rounded education. Activities may include youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs, and other ties to an in-demand industry sector or occupation for high school

students that are designed to reinforce and complement the regular academic program of participating students.

- ❖ This is a grant available to LEAs which meet the eligibility requirements. Non-public schools may only receive equitable services from 21st Century Community Learning Centers (21st CCLC) program if the LEA is a recipient of this grant.



Intent to Participate Form
Louisville Municipal School District
2018-2019

Date: _____

Private/Non-Public School Name: _____ School Code: _____

Address: _____

Phone: _____ Fax: _____ E-mail: _____

Private/Non-Public School Administrator: _____

Name of Public School Official: _____

Phone: _____ E-mail: _____

Enrollment: Pre-K _____ K _____ 1 _____ 2 _____ 3 _____ 4 _____ 5 _____ 6 _____ 7 _____

8 _____ 9 _____ 10 _____ 11 _____ 12 _____ Total _____

Please place a check next to all programs* in which you would like your students and teachers to participate.
(Private school students and teachers may receive benefits, services, and materials from these programs. Private schools do not receive direct funding from these programs. The LEA always maintains control of the funds.)

_____ **Title I, Part A – Improving Basic Programs Operated by Local Educational Agencies (LEAs)**

Title I, Part A provides supplementary instruction by public school teachers or through a third-party contractor to students who are educationally disadvantaged and failing or most at risk of failing to meet high academic standards and who live in Title I participating public school attendance areas.

_____ **Title I, Part C – Education of Migratory Children**

Migrant Education provides financial assistance to improve education for migrant children.

_____ **Title II, Part A – Preparing, Training, and Recruiting High Quality Teachers and Principals**

The Teacher and Principal Training and Recruiting Fund provide assistance for preparing, training, recruiting, and retaining high quality teachers. Private school teachers, principals, and other educational personnel are eligible to participate in professional development activities to the extent that the LEA uses funds to provide for professional development, but at least to the FY 2001 levels for private school teachers' professional development.

_____ **Title III, Part A – English Language, Acquisition, Language Enhancement, & Academic Achievement Act**

The Language Instruction for Limited English Proficient (LEP) and Immigrant Students program provides funds for helping LEP students attain English proficiency and meet the same challenging State academic standards required of all students.

_____ **Title IV, Part B – 21st Century Community Learning Centers**

The 21st Century Community Learning Centers (21st CCLC) program provides before-and after-school services to children and their families that include academic enrichment activities, particularly for students who attend low-performing schools, to help them meet State and local student performance standards in core academic subjects.

_____ **Yes**, I am interested in my students, teachers, and families participating in ESEA Programs for the
20____ - 20____ school year.

_____ **No**, I am not interested in my students, teachers, and families participating in ESEA Programs for
the 20____ - 20____ school year.

Administrator's Signature: _____ **Date Signed:** _____

Note: *Some programs listed above are discretionary programs and the LEA may not necessarily participate in them.*

Meaningful Consultation (Private/Non-Public Form)

To ensure timely and meaningful consultation, the LEA must consult with appropriate private school officials during the design and development of the proposed programs, pursuant to section 8501 (c).

- It is important that attention be given to the timing of the consultation so that decisions affecting the opportunities for eligible private school teachers to participate in federally funded program activities are made after discussions have taken place. In accordance with section 8501(c)(3), the consultation must occur before the LEA and private schools make any decisions that affect the opportunities for eligible private school children, teachers, and other educational personnel to participate in these programs. The quality of the consultation process will likely influence the quality of services to private schools.
- Pursuant to section 8501 (c)(3), consultation should continue throughout the implementation and assessment of activities.

Pursuant to section 8501 (c)(1), LEAs must consult with appropriate private school officials and have the goal of reaching agreement on how to provide equitable and effective programs for eligible private schools on issues listed below.

The table below describes required consultation topics. Checkmarks indicate the Title programs to which each requirement applies.

Topics of Consultation by Title Program		I	II	III	IV
a.	How the district will identify the needs of eligible non-public school children and their educators	✓	✓	✓	
b.	What services the district will offer to eligible non-public school children and their educators	✓	✓	✓	
c.	How and when the district will make decisions about the delivery of services	✓	✓	✓	
d.	How, where and by whom the district will provide services to eligible non-public school children, including a thorough consideration and analysis of the views of the non-public school officials on the provision of services through a contract with a third-party provider	✓	✓	✓	✓
e.	How the district will assess academically the services to eligible non-public school children and how the district will use the results of that assessment to improve services	✓	✓	✓	
f.	The size and scope of the equitable services that the district will provide to eligible non-public school children and the proportion of funds that will be allocated to provide these services, and how that proportion of funds is determined	✓	✓	✓	✓
g.	The method or sources of data that the district will use to determine the number of non-public school children from low income families residing in participating public school attendance areas, including whether the district will extrapolate data, if a survey is used	✓			
h.	The equitable services the district will provide to teachers and families of participating non-public school children	✓			
i.	Whether the district shall provide services directly or through a separate government agency, consortium, entity, or third- party contractor	✓	✓	✓	✓

Topics of Consultation by Title Program		I	II	III	IV
j.	Whether to consolidate and coordinate the use of funds to eligible private school children: <ul style="list-style-type: none"> by creating a pool or pool of funds with all the funds allocated under Titles I, II, III, and IV; or on a school-by-school basis based on each the proportionate share of funds available to provide services in each school 	✓	✓	✓	✓
k.	When, including the approximate time of day, services will be provided	✓	✓	✓	
l.	The option for private school officials to indicate such officials' belief that timely and meaningful consultation has not occurred or that the program design is not equitable with respect to eligible private school children	✓	✓	✓	✓

LMSD will also consult with private school officials and provide guidance and/or copies of applicable policies or written procedures, such as travel, stipends, and source documentation required to determine allowability.

LMSD will obtain a written affirmation signed by officials of each participating private school that meaningful consultation required by ESSA has occurred. The written affirmation must provide the option for private school officials to indicate if they feel timely and meaningful consultation has not occurred or that the program design is not equitable with respect to eligible private school children. If private school officials do not provide the written affirmation within a reasonable period of time, the LEA must document that consultation or attempts at consultation took place, pursuant to section 8501(c)(5). If the private school so chooses they can refuse all services through federal funds. IF for some reason the school chooses to participate in federal programs then during the year determines they no longer want to participate, the private school will be asked to provide documentation of their choice in writing to be signed and dated by the current administration.

Title Programs Discussed During Consultation	I	II	III	IV
Check boxes to indicate the Title program(s) discussed during consultation				

Below, the consulting public school official and private school official should sign and indicate in the space provided whether each party agrees or disagrees that (a) timely and meaningful consultation occurred before the public school district made any decision that affected the participation of eligible private school children in any of the Title programs listed above, and (b) that the program design is equitable with respect to eligible private school children.

<i>Private School Official</i>	<i>School/District</i>	<i>Date</i>	<i>Agree</i>	<i>Disagree</i>
<i>Public School Official</i>	<i>District</i>	<i>Date</i>	<i>Agree</i>	<i>Disagree</i>

The public school official and participating private school official should each maintain a copy of this form for their records. If either party has signaled disagreement during consultation, please contact Mississippi's ESSA private school ombudsman soon after the consultation meeting at blieb@mdek12.org.

Appendix VI

District Federal Procurement Checklist (For district purchases that exceed spending thresholds; goods/commodities \$50,000 services \$150,000).

A competitive proposal (over \$50,000 for goods and \$150,000 for services) is used when a sealed bid is not appropriate. It may be awarded to responsible vendor for when proposal is most advantageous to the program considering price and other factors.

Procedure for Competitive Proposals for Services:

1. Once it is determined a service MAY go over the \$150,000.00 threshold, meet with the departments or schools requesting these services to determine the need – not the vendor.
2. Construct request for proposals and the rubric for appraisal according to the “Professional Development Service Contract Template” and the feedback from the parties requesting the service.
3. Get permission from the Superintendent (verbal) and school board (written) to advertise bid.
4. Advertise bid (the Superintendent’s secretary will assist with advertisement and timing of the opening of the bid, according to).
5. Alert the committee that will evaluate the bid and email the rubric for appraisal to them, so they can become familiar with it also alert them to the date of the bid committee appraisal meeting.
6. The bid must be evaluated the same day it is opened. Therefore, the sign-in, agenda, rubric for appraisal and proposals will be ready for the committee when they arrive. The FPD will be an ex-officio member of this committee. The FPD will convene the meeting, explain the procedure and field any questions. At this time, prior to looking at the proposals, the committee can decide to remove proposals if they do not meet the criteria set forth on the rubric (e.g. if requesting a face to face training but the proposal says only teleconferences, the committee can choose to rule it out because it does not meet the requirements of the bid specifications). The committee will review and appraise each proposal separately without comparing ratings or discussing.
7. Once each committee member has appraised each proposal the ratings will be tabulated and a “cost benefit analysis” will be prepared listing out each proposal submitted, their proposed terms, what their cost is, and how they were rated by the committee.
8. All documentation will be sent to the school board for approval.
9. When the board approves the decision of the committee, the contract will be awarded. Send official award letter to the firm being awarded the bid and send letters to the firms that did not get the bid.
10. All documentation of the bid process must be on hand digitally and in hard copy in the OFP. The Superintendent’s office may keep some original documents, but copies should be retained in the OFP.
11. Pursuant to the Mississippi Public Records Act § 25-61-1, the OFP has 14 days to respond in writing to any request for records. If there are significant delays the OFP must notify the requesting party and the Superintendent’s office.

Budget Amendment Checklist:

Upon inspecting the budgets through the month draw down procedure (or if a school needs an amendment), the FPD may amend the budget. If this budget amendment changes the scope of the plan, then an amendment for the plan must also be made.

The following procedures will be employed for budget amendments:

1. Print off current MCAPS budgets, print off current Marathon budgets and copies of the internal budget amendment sheet.
2. A meeting between the FPD and the Business Manager will occur. In this meeting the FPD and Business Manager will decide what areas of the budget need to be amended.
3. The FPD will create an internal budget amendment using the current budget amendment forms, then using those forms create a letter detailing each move necessary within MCAPS.
4. The FPD will login to MCAPS and amend the budget. The letter will also be uploaded into “Related Documents” to document the moves made.
5. Once MDE approves the moves within MCAPS, the internal budget amendment sheets will be given to the Business Manager and Marathon will be amended to match what is approved by MCAPS.

Personnel Checklist (AKS—the personnel referral process)

1. Determining the Employee is Necessary to the Project – all purchases with federal funds must support the underlying needs of the program as defined by the plan itself. All costs must be allowable, reasonable and necessary. The FPD makes the final determination as to the necessity of the position.
2. When a request is made to the FPD for new position comparability must be calculated and considered.
3. If FPD agrees to the position, the position must be in an approved district or school plan and money must already be allocated for that position.
4. A Personnel Recommendation Form must be completed and submitted to the OFP prior to being sent to the school board – if the FPD has no knowledge of the employee then the salary/benefits cannot be taken from any federal grant. The FPD must ensure that money is budgeted in the correct line items for this position prior to approval.
5. All federal programs employees must be approved by the FPD before being sent to the school board for approval.
6. Only when the employee has been approved by the FPD and the school board can the employee begin working and being paid from a federal fund.

*Special note about tutors and ESY: Tutors and ESY employees are hourly and therefore cannot work over a specified number of hours in these projects.

Travel Checklist for Federal Funds (listed in the order the action should occur)

1. The requesting party will ensure all monies are in the correct line items in the appropriate budget to request travel through a federal program.
2. The requesting party will ensure registration for conference has taken place. Then the requisition for the conference can be entered into Marathon. The requesting party will ensure it is approved.
3. The requesting party will ensure making of hotel reservations (make sure the hotel will take a school check). If it is a hotel that is not in the vendor listing, make sure that the proper paperwork is sent to accounting to add the hotel as a vendor.
4. If needed, the requesting party will request a check for the hotel by filling out a district Travel Advance Form and turning it into the federal program bookkeeper. On the request the bookkeeper will list the appropriate information including the date that travel expenses can be drawn down.
5. When the party arrives at the conference, he/she should be sure to save nametag and conference agenda (This should be turned in with your expense report) and save any receipts from rental cars, baggage checks, and /or parking fees.
6. When the party returns, he/she will fill out a travel expense form for per diem (This is a set rate.), rental care, parking fees, luggage/baggage check, etc. Please turn the expense form in within five days of return from the conference.
7. Make sure to have a sign-in and agenda documenting that you have shared what was learned at said conference with your staff. This should be turned with your request for reimbursement.

*REMEMBER: Travel encumbers at the time of travel. This means per diem, mileage, baggage checks, rental cars and parking fees can only be reimbursed after travel has taken place. Overnight accommodations can be paid for with a district advance check – if it is requested in time. Airfare can be paid for with a district check – if it is requested in time. Please respect the fact that you must allow at least six weeks for airline tickets and accommodation checks.

Appendix VIII

Professional Development Service Contract Template

1. District requirements: Legal notice, delivery of bid, bid withdrawal, right to reject bid subject to appropriation all must be addressed as per school board policy DJED.
2. Clearly defined deliverables (listed in the Scope of Services)
3. Description of services to be performed or goods to be delivered (listed in the Purpose of Services)
4. Scientific-based research to support the services to be provided (listed in the Scope of Services)
5. Description of dates when services will be performed, or goods delivered
6. Description of location where services will be performed, or goods delivered
7. Description of number of students/teachers to be serviced if applicable

(Resumes for individual consultants requested.)
8. Signed and dated by the firm/company and a district representative

Appendix IX

Professional Travel

LOUISVILLE MUNICIPAL SCHOOL DISTRICT

PROFESSIONAL TRIP REQUEST

Name: _____ Today's Date: _____

____ LOUISVILLE HIGH ____ FAIR ELEMENTARY ____ NOXAPATER

____ EILAND MIDDLE ____ NANIH WAIYA ____ VOCATIONAL CENTER

____ LOUISVILLE ELEMENTARY ____ CENTRAL OFFICE

____ OTHER (specify: _____)

Date of Trip: _____ Destination: _____

Departure Time: _____ Return Time: _____

Purpose of trip: _____

Method of Transportation: ____ Personal Vehicle ____ School-owned Vehicle

____ Other (specify) _____

If personal vehicle, I certify that I have a valid driver's license; and my vehicle is in good working order, has valid inspection decal, and is appropriately insured. ____Yes ____No

Expenses to be paid from:

____ District ____ Title I ____ Title II
 ____ School Activity Fund ____ SPED ____ Vocational
 ____ School Food Service ____ Other (specify: _____)

Estimated Cost:

Travel _____ miles @ \$0.545	\$	
Lodging (receipt required)	\$	
Registration (receipt required)	\$	
Food (total amount for trip)	\$	
____ breakfast @ \$7.00 =	\$	
____ lunch @ \$14.00 =	\$	
____ dinner @ \$20.00 =	\$	

Total Estimated Cost for Trip \$ _____

Principal's/Supervisor's Signature

Employee's Signature

Superintendent's Signature

THIS FORM IS DUE IN CENTRAL OFFICE ONE WEEK BEFORE DATE OF TRIP

Appendix X

Documentation for Professional Development

DOCUMENTATION FOR PROFESSIONAL DEVELOPMENT

Name of Conference _____

Location of Conference _____

Date(s) of Conference _____

Briefly summarize what you learned at the conference. _____

Explain how you plan to use this information in your classroom. _____

Additional Comments: _____

Signature of Teacher _____

Signature of Principal _____

Date _____

Appendix XI

Request for Leave

Louisville Municipal School District

REQUEST FOR LEAVE

EMPLOYEE: _____

Office/Dept.: _____

Date of Request: _____

Type(s) of Leave Requested:

days _____ **Vacation: from _____ through _____

days _____ Sick Leave: from _____ through _____

days _____ Personal: from _____ through _____

****Vacation Leave requests must be submitted to the Superintendent at least two (2) days prior to date(s) of requested leave.**

Signature of Employee: _____

Approved by Supervisor: _____

Approved by Superintendent: _____

Date: _____

Appendix XII

Single Source Justification Form (Commodities)

Appendix XIII

Personnel Travel Voucher

PERSONNEL TRAVEL VOUCHER – LMSD

EMPLOYEE:

MONTH/YEAR

TOTAL AMOUNT\$

APPROVED:

TITLE:

(attach Travel Authorization form)

Date	Destination		Purpose	no of miles	total @ 0.58 per mile	expense(s) total amount	type expense (meal, hotel etc.)

Note:
Receipts are required for the following: Lodging and Registration.

Breakfast7.00

Lunch14.00

Dinner20.00

Effective 02/1/2019

Mileage	Exp.

Appendix XIV

MCAPS District-Level User Access Form



**MCAPS DISTRICT-LEVEL USER ACCESS FORM
2018-2019 School Year**

DISTRICT NAME: _____

DATE: _____

TO: MCAPS System Administrator

FROM: _____

SUBJECT: Access to the MCAPS (*Mississippi's Comprehensive Automated Performance-based System*)

The user listed below will have access to create users and assigned roles as the User Access Administrator for the school district. Please use district assigned email addresses.

.....
PLEASE PRINT

1. Your Name: _____

2. Your District Email Address (User ID): _____

3. Are you replacing someone? If so, please provide name of the individual you are replacing.

(Access will be removed)

4. Please check Access Role:

_____ LEA User Access Administrator

.....

Superintendent's Signature
Superintendent
Title
() _____
Phone Number

.....
Please return this form to your MCAPS System Administrator

For MDE Use Only

Set up by:

Date:

SCHOOL-LEVEL MCAPS USER ACCESS

LEAs will be responsible for adding School-Level users to MCAPS. Each LEA will designate a User Access Administrator. This User Access Administrator will work with the MDE MCAPS System Administrator to learn the process for adding users. Below are the instructions and information for LEA User Access Administrators to add new School-Level users into MCAPS:

TRACKING USER ACCESS ACTIVITY

It is highly recommended that the LEA User Access Administrator keep a list of MCAPS users in the district office. This list should include the dates each user was added/deleted from MCAPS. Users who leave employment with the school system should be removed from MCAPS on or before the last day of employment. A document containing the user's name, title, school(s), date added, and date removed is recommended. LEAs may add other fields (such as supervisor, principal) if desired.

User's Name	User's Title	School(s)	Date Added	Date Removed

ADDING SCHOOL-LEVEL USERS TO MCAPS:

School-Level users will have the ability to work in the School Plan. They will not be able to work in the Funding Application, the LEA Plan, the LEA Document Library, or the Reimbursement Request screens. Please see the following pages for more information about access forms and roles.

Here are instructions for LEA System Administrators who will be adding users to MCAPS:

STEP 1: Choose ADMINISTER from the main menu navigation and go to USER ACCESS.

The screenshot shows the MCAPS Home page. On the left is a navigation menu with options: Home, Administrator, Search, Roles, Planning, Funding, Requests for Funds, Project Summary, Address Book, MDE Document Library, Help, Contact MDE, and MCAPS Sign Out. The main content area is titled 'MCAPS Home' and 'User Access'. It shows 'LAMAR COUNTY SCHOOL DISTRICT (3700) Public District' and 'Associated Organizations' with a table listing organizations. Below this is an 'Announcements' section with information about MCAPS training sessions for April 8-9, 2015, and April 15-16, 2015.

STEP 2: This screen is a "search" screen.

To add a user, click on CREATE USER in the upper-left-hand corner of the screen.

The screenshot shows the 'User Access' search screen. It has a navigation menu on the left with options: Home, Administrator, Search, Roles, Planning, Funding, Requests for Funds, Project Summary, Address Book, MDE Document Library, Help, Contact MDE, and MCAPS Sign Out. The main content area is titled 'User Access' and 'User Access'. It shows 'LAMAR COUNTY SCHOOL DISTRICT (3700) Public District' and a 'Create User' button. Below this is a form with fields for Last Name, Email Address, Role, Organization Name (with a 'Begins With' dropdown), and Organization Number. There are 'Search' and 'Reset' buttons at the bottom.

STEP 3: Add the user's information according to the screen below.

Then click CREATE at the bottom of the screen.

STEP 4

Click CREATE ROLE in the upper-left-hand corner of the screen.

STEP 5

You will be taken to the screen below. The only option that will be available in this screen is the name of the schools in your LEA. Select the school that you will allow the user to edit the School Plan. If the user will be allowed to edit more than one Plan, choose CREATE ROLE again and repeat this step for other schools. A trash can will appear to the right of each entry to delete unwanted entries.

STEP 6

The new user will receive an auto-generated email from MCAPS that will provide instructions for logging in and creating a password. The email will come from the address below. MCAPS system administrators do not keep lists of passwords. Each user is able to set up his/her own password.

MCAPS.NoReply@eGrantsManagement.com

ACCESS LEVELS FOR SCHOOL-LEVEL USERS

Below is information regarding the access levels for School-Level users:

- A School-Level user may edit his/her own SchoolPlan, and may view the LEA Plan and the Plans of all of the other Schools within the LEA.
- A School-Level user may be granted access to more than one school if he/she works in more than one school within the LEA (access determined by the LEA User Access Administrator).
- An LEA-LevelPlan may only be edited by an LEA-Level user.
- An LEA-Level user may edit the LEA Plan and any SchoolPlans within the LEA.

ROLE	LEA Plan	SchoolPlan (home School)	SchoolPlan (other Schools within the LEA)
LEA Plan	EDIT	EDIT	EDIT
Data Entry	LEA	All Schools	All Schools
SchoolPlan	View	EDIT	View

Data Entry	Only		Only
------------	------	--	------

USER ACCESS FORMS

For the purposes of record-keeping and potential auditing, it is highly recommended that each School-Level MCAPS user complete and submit a signed user access form to his/her LEA. A recommended form is provided on the following page. LEAs will also want to follow their own internal procedures regarding online systems access. LEAs must consider that system user access may be subject to internal and external audits. An LEA may choose to use the form provided, modify the form, or use a different form. The LEA is responsible for collecting completed and signed user access forms from each user and maintaining an updated file of users in the district office.

MCAPS SCHOOL-LEVEL USER ACCESS FORM

(to be kept on file in the office of the LEA)

LEA NAME:

DATE:

TO: LEA MCAPS System Administrator

FROM:

SUBJECT: Access to the MCAPS Planning Tool
Mississippi's Comprehensive Automated Performance-based System

The user listed below will have access to edit the School Plan(s) (designated below) in MCAPS:

1. Your Name: _____

2. Your School Email Address (User ID): _____

3. For which School(s) do you intend to use MCAPS? _____

4. Are you replacing someone? If so, please provide name of the individual you are replacing.

_____ (Access will be removed)

5. Please check Access Role:

_____ School Plan Data Entry

_____ School Plan Reviewer (Principal or designee responsible for approval)

Signature

Print Your School Name

Print Your Title

Supervisor's Approval

() _____
Phone Number

School Principal's Approval

.....
Please return this form to your LEA MCAPS System Administrator

For Internal Use Only

Set up by:

Date: