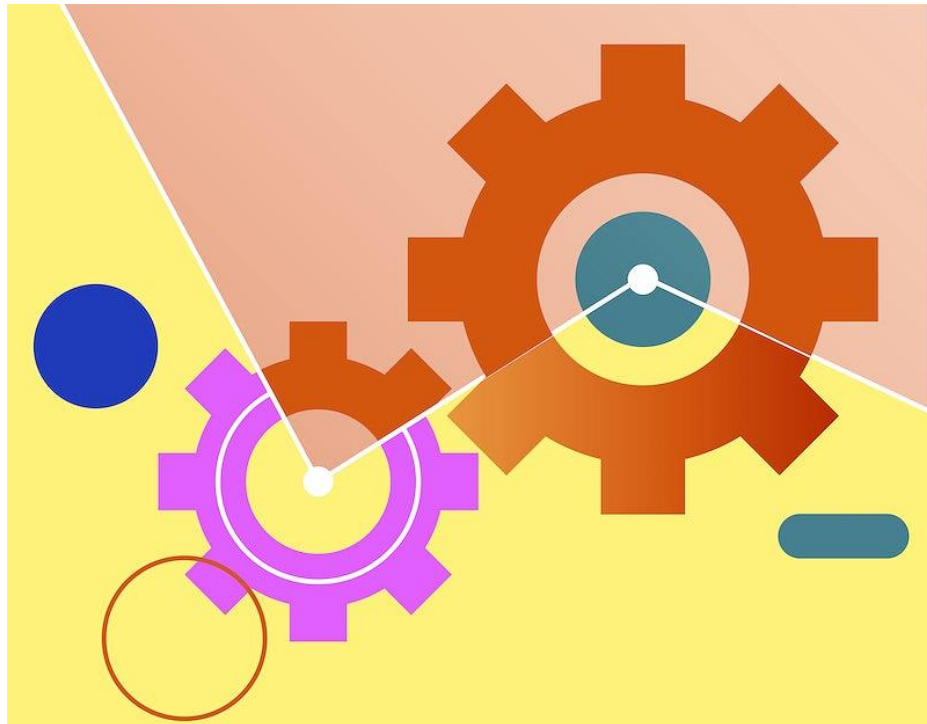




# WESTERN LINE SCHOOL DISTRICT

*Building the Future - Today*

**“Committed to Excellence in Education”**



## Special Education Procedural Handbook 2023-2024

## **Fiscal Services**

**Procedures for MCAPs, allowable spending, legal expenses, coding and tracking, and other related fiscal procedures.**

- I. **Special Education allowable cost must meet the following factors as outlined in 34 CFR 300.202 and 2 CFR 200.302**

### **34 CFR 300.202**

#### **(a) General. Amounts provided to the LEA under Part B of IDEA**

1. The expenditure must be reasonable for the performance of IDEA and IDEA Part B award and be allocable to these provisions.
2. The expenditure will only be used to pay excessive cost of providing special education and related services to children with disabilities, consistent with paragraph (b) of this section; and
3. Must be used to supplement State, local, and other Federal Funds and not to supplant those funds.

#### **(b) Excessive Cost Requirements**

##### 1. General

- a. The excess cost requirement prevents an LEA from using funds provided under Part B of IDEA to pay for the costs directly attributable to the education of a child with a disability, subject to paragraph (b)(1)(ii) of this section.

*The excess cost requirement does not prevent an LEA from using Part B funds to pay for all the costs directly attributable to the education of a child with a disability in any of the ages three (3) to (21), if no local or state funds are available for nondisabled children of these ages. However, the LEA must comply with the non-supplanting and other requirements of this part in providing education and services for these children.*

2. (i) An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the Act are used.

(ii) The amount described in paragraph (b)(2)(i) of this section is determined in accordance with the definition of *excess costs* in § 300.16. That amount may not include capital outlay or debt service.

3. If two or more LEAs jointly establish eligibility in accordance with § 300.223, the minimum average amount is the average of the combined minimum average amounts determined in accordance with the definition of excess costs in § 300.16 in those agencies for elementary or secondary school students, as the case may be.

## **Procedures**

1. Requests come from the following areas of Special Education.
  - a. Teachers submit requests on a list of items, usually on a quote or requisition, based on the instructional needs of their students eligible for special education services. The SPED director will review the list of items for relevance to the grade level and instructional level of the students on the teacher's roll.
  - b. Often individual students will need specific instructional materials, technology devices, or related services. In this event, the roll teacher will submit a requisition (indicating which student the need is for and referring back to the IEP) for the specific item. The SPED

- director will ensure the item fits the needs of the student and the requirements for purchase with IDEA funds.
- c. During the year, the SPED director may determine the entire department is in need of certain materials, technology or training. The SPED Director will review the items and the allowable uses for SPED funds, prior to submitting a requisition to the Business office system.
  - d. Other purchases that may arise from time to time (evaluation supplies, office supplies, paper, printer, and professional development materials) are reviewed under the applicable laws before a requisition is placed in the business office system.
2. Once the requisition has been determined to follow all applicable laws under the IDEA / SPED fiscal requirements, the requisition is put in the business office system and turned into a purchase order. Once in the system, the purchase order is approved again by the SPED Director, a second authorizer in the Central office, the Superintendent, and the business manager. Finally, the Accounts payable clerk turns the requisition into a purchase order that is official and the order is placed.

**Questions the Purchase order is subject to during the review process?**

- Is the purchase reasonable and necessary for the performance of the use of IDEA funds?
- Is there any reason the purchase should not be made, or made from this vendor?
- Is this purchase consistent with other purchases?
- Will this purchase benefit special education students and enhance their instruction?
- Is the purchase directly tied to an IEP committee decision and an objective or related service on an IEP?
- Is the purchase necessary for the SPED Department to function properly?
- Other relevant questions specific to the purchase.

**II. Function and object codes in the Special Education Code list: (EDGAR 76.702; 2 CFR 200.302; SPED code list Accounting Manual for Mississippi Public School Districts; EDGAR 76.702; 34 CFR 300.162' 2 CFR 200.3030**

When developing the project application in MCAPS, the SPED director will utilize the codes in the system for coding fiscal components. When there is a question about which code to use, first the SPED Director will consult with the Business Manager, following that, if there is still a question, the SPED Director will follow up with the relevant parties in the MDE Office of Special Education.

Also, when developing the project application, the goes through a review by the Business Manager, as well as a review by MDE Office of Special Education. When the project is under review, and an irregularity is found, the SPED director will correct the error. Final approval by MDE and the Superintendent indicates the codes are utilized correctly. When coding a purchase order for a purchase under IDEA guidelines, the SPED Director will use only the codes in the project application that have been put into the business office software. This allows for a third check of the codes.

**III. Legal expenses paid from IDEA funds:  
(34 CFR 300.517; EDGAR 76.702; 2 CFR 200.302; Special Education Code List  
Accounting Manual for Mississippi Public School Districts)**

Currently, there are no legal expenses being paid from IDEA funds. Should the need arise for legal fees or expenses, the SPED director will get with the Business Manager and Superintendent (and the district lawyer, if necessary) to determine if there is a need. MDE will be consulted in any legal expenses that need to be taken from IDEA part B or Preschool funds.

**IV. Western Line tracks expenditures paid with IDEA funds separately from other expenditures: (EDGAR 76.702; 34 CFR 300.162; 2 CFR 200.303)**

1. Western Line School District uses business software that allows us to track each State, local, District and Federal fund separately. It allows us to put in the amount accurately from the MDE-approved application and tracks spending. The system also tracks funds that are getting low, and funds that are not being spent. The Business office system will not allow a fund code to go over its initial budget without a budget amendment which keeps the SPED department from overspending in any one area.
2. The Business manager takes the MDE-approved SPED application and inputs the financial budgets in each line item based on the total amount from the application. At times the funds from some areas are divided between schools (travel, technology, instructional supplies, etc.) so that each school can have its separate line item for expending funds, but the total in the object code will not exceed the amount from the project application.

**V. Western Line ensures all purchases for goods and services paid with any portion of Idea funds are supported by the proper documentation including a purchase order and an invoice:**

1. With the assistance of the Accounts Payable office, no bills are paid without a purchase order for the specific items, a packing slip or other indication the item has arrived, and an invoice from the company has been received. All documents are uploaded into the business office software and hard copies are kept for 5 years in the Business office and/or storage building at the Central Office.
2. The accounts payable office will not pay a bill without all the required components of the transaction. She will contact the SPED director when one part (either the packing slip or the invoice) is received, but not all parts and we will work together to complete the transaction appropriately.

**VI. Western Line ensures supporting documents are reviewed prior to the payment being issued/approved: (EDGAR 80.20; 2 CFR 200.62; 2 CFR 200.305)**

1. Prior to expending any funds, the initiator of the purchase order must inventory and account for all items that were on the specific purchase order. At that time, the copy of the packing list and the original purchase order (with any discrepancies noted) are sent to the accounts payable office for payment. Purchase orders indicate no back orders, so if there is not an indication that any missing items are currently on the way or will be delivered additionally, the purchase order is paid for items received.
2. When items are shipped separately, multiple packing slips may accompany one purchase order.
3. In the event the item is a software or online platforms, the purchase order is signed off as complete when the specific teacher or students have access to the website. The bill is paid when the company sends a complete invoice.
4. Items ordered that need to be tagged are indicated on the purchase order by the 700 object code, they are also noted on any packing slip sent to the accounts payable office. Once the accounts payable office gets the information, the tag is complete and attached.

**VII. Western Line will ensure contractors/vendors are not debarred, suspended, or included on the Excluded Parties list (EPLS) before issuing a contract to be paid with IDEA funds: (2 CFR 200.319, 2 CFR 200.326)**

Prior to putting an agreement/contract before the School Board, the Special Education Director will search the name of the company on the EPLS.

This process is verified in the MCAPS application.

**VIII. Western Line ensures contractual services contracts include appropriate terms and conditions to include beginning and ending dates, the scope of work, and rate of pay: (2 CFR 200.326; Appendix II Part 200)**

Contracts are reviewed by the Special Education Director and often, the business manager to ensure all components of the contract are within the allowable regulations.

**IX. Western Line ensures the Special Education Director and the Superintendent sign all contracts/agreements for services paid with IDEA Fund: (2 CFR 200.415)**

All contracts and/or agreements approved by the Western Line School Board are signed by one or both of the following:

- Special Education Director
- District Superintendent

**X. Western Line personnel ensure a contractor submits documentation of services when invoicing for payment that includes who, what, where, when and rate of pay: (2 CFR 200.341 2 CFR 200.415)**

When all contractors submit documentation for services, they include the student (s), date, types of services, cost of the service, and location of services on the invoice or an additional documentation form. The Special Education Director will review the list of students from the invoice and ensure all documentation is included on each area of service.

Examples: Attendance sheets; copies of phone logs; sign-in sheets with teacher signatures indicating the services were provided, etc.

**XI. Process for paying any employee out of IDEA funds: (2 CFR 200.104; 2 CFR 200.403; 2 CFR 200.403)**

Employees paid out of IDEA are identified by position in the MCAPS application. Employees paid out of IDEA are placed in the business office software indicating they are paid from IDEA by the Business Manager. Once all employees are entered into the business software, the SPED Director and Business Manager will review the list of employees to verify all are appropriately listed.

The MSIS coordinator and SPED Director also get together to put in SPED Staff into MSIS each year. At this time, there is a second review based on the coding of the staff from the Business software.

## **PROCUREMENT**

**I. Western Line will ensure all employees paid out if IDEA is consistent with the approved project application; (2 CFR 200.104; 2 CFR 200.403; 2 CFR 200.403)**

Once school is started and schedules are complete, the SPED Director and business manager or payroll specialist will get together and verify the percentage each staff member is working in SPED and any other program fund. The percentage is verified or there will be an amendment to the IDEA application.

**II. Western Line will ensure benefits are prorated in accordance with the approved project application? (2CFR 200.403; 2 CFR 200.431)**

When an employee is hired, or a new year rolls around. Each staff member is placed into the business software payroll system based on the percentage of time they work for a specific fund. The software takes the percentage of salary for each fund and charges that fund the appropriate amount of fringe/benefits. The percentage of salary is checked twice during the year. Once when all employees are put in for accuracy and a second-timed.

**III. Western Line SPED director and business manager will ensure the IDEA project application is aligned with the Mississippi Adequate Education Program Snapshot: (Project Application Procedures)**

When an employee is paid out of IDEA Part B and MAEP funds. The allocation is reviewed when MAEP funds are finalized and due to MDE (Usually in early October). If the MAEP funds are shown to differ from the originally planned split in salary.

**IV. Procedures for any Gifted personnel being paid with IDEA funds: (2 CFR 200.401)**

Currently, Western Line School District does not have any 504 or gifted personnel being paid out of IDEA Part B or IDEA Preschool funds. In the event gifted personnel are paid out of IDEA, the employee schedule and percentage of time in gifted or 504 will be aligned with their payroll percentage in the business department and in the IDEA application.

**PERSONNEL**

**I. Western Line Administration will ensure Semi-Annual Certifications are on file and that certifications are signed and dated by the employee and/or supervisor that the employee works solely on one cost objective. (2 CFR 200.430)**

**SEMI-ANNUAL CERTIFICATIONS**

Within each the last two weeks of each semester, the SPED Director will send out the Semi-Annual Certification sheets to each SPED staff member who is paid 100% out of IDEA Part B. The staff members are given directions to sign and date the forms on the last day of the semester. The SPED Director (or authorized staff member will travel to the schools to pick the forms up. In the event a form is not picked up, the staff members are directed to scan and email, or send it back to the Central Office to file.

Once the forms are in, the SPED director will file the forms in the staff member's SPED office file folder.

**II. Western Line will ensure Personnel Activity reports (PAR) for those employees who worked on multiple cost objectives are correct, signed and on file: (2 CFR 200.430)**

Western Line will ensure within the last week of a semester that the PAR forms are sent out and completed. PAR forms are required to be emailed on the last day to the SPED Director (completed and signed) and hard copies will arrive in the Central Office immediately following to be filed in the SPED office.

**III. Western Line payroll documentation for all personnel listed in the approved project application will reflect the funding source and object code: (Special Education Code List Accounting Manual for Mississippi Public School Districts)**

Western Line SPED director and Business Manager will meet prior to October 1 to ensure all employees paid out of the IDEA budget or from SPED MAEP funds reflect the correct pay, funding source and object code. This will be compared to the Teacher Unit information from MDE, IDEA Project Application, or other SPED fund applications and budget narratives.

**IV. Western Line will ensure the Semi-Annual Certification forms were completed twice during the School year (Semi-Annually): (2 CFR 200.430)**

SEMI-Annual Certifications shall be sent out the last week of each semester of a school year by the SPED administration and returned to the Central Office for filing.

**V. Semi-annual certification forms will have the beginning and ending dates that include month/day/year: (2 CFR 200.430)**

Western Line Administration will ensure all semi-annual certification forms will have beginning and ending dates that include the month, day, and year. The information will be accurate to beginning and ending dates, not just the school calendar.

**VI. Western Line will ensure semi-annual certification forms have signatures and are dated after the work has been completed: (2 CFR 200.430)**

Western Line after sending out the semi-annual certifications will provide directions that the forms are to be signed on or after the final day of the semester and returned to the central office within ten days and filed for each employee paid 100% IDEA funds.

**VII. Western Line will ensure that PAR forms will include all required components specific cost objective, number of hours worked, and time worked on each cost objective: (2 CFR 200.430)**

Employees paid between one (1) and nine-nine (99) percent IDEA funds are required to complete PAR forms monthly. These forms must be filled out completely (including fund code, hours worked, and percent of time per fund code) and signed by each employee before being filed in the SPED Administrative Office.

**VIII. Western Line will ensure all forms have required signatures and are signed on or after the end of the PAR date. (2 CFR 200.430)**

Each month, PAR forms (due the 5<sup>th</sup> of the following month in the SPED administrative office) will be reviewed to ensure they contain all components including hours, percent, dates covered, employee name, and date (on or after the final working day of the month).



## PROCEDURES FOR EQUIPMENT PURCHASED FROM IDEA FUNDS

- I. **Western Line will ensure all equipment purchased with IDEA funds are maintained in the district fixed asset list. (2CFR 200.313; MS Public School Asset Management Manual)**

Western Line will ensure all new equipment is tagged and placed on the district fixed asset list. All purchase orders that contain equipment will be flagged in the business office, and a copy will be kept until the equipment is tagged and the information is input into the fixed asset program.

- II. **Western line will ensure adequate controls to account for the location, custody and security of equipment purchased with IDEA funds. (2 CFR 200.313; MS Public School Asset Management Manual)**

Western Line inventory will account for each piece of equipment purchased through IDEA funds. The inventory will be kept by site (building) and location (room). A copy will be provided to the principal and teacher (or other staff member accountable) on a regular basis so they can ensure they are aware of all updated inventory items.

- III. **Western line will ensure a full physical inventory is complete of IDEA funds every two years: (2 CFR 200.313; MS Public School Asset Management Manual)**

Beginning with the 2021-2022 school year and occurring every 2 years following (2023-2024; 2025-2026, etc.) A copy of each page of the inventory catalog will be kept for 5 years. The inventory documentation will indicate property that is located, located in the wrong location (and corrected if needed), and property that has been lost or stolen with the supporting documentation.

- IV. **Western Line will ensure ALL equipment purchased with IDEA funds is accounted for on the fixed assets inventory. (2 CFR 200.313; MS Public School Asset Management Manual)**

During the year, staff will be provided regular updated list of the fixed asset inventory. Each employee is required to check the inventory to ensure every piece of equipment on the list is located in their room. They are also required to report any piece of equipment in their room is on the list. If they discover a piece of equipment is in their room, but not located on the inventory, they are to report it to their principal and SPED administrator for corrections. If multiple pieces are either not in the room, or not on the list, the Special Education will do a complete inventory to determine if there is a step in the process that is not being followed.

- V. **Western Line will develop policies and procedures that address the disposal of equipment. (2 CFR 200.313; MS Public School Asset Management Manual)**

Western Line School District currently has policy (Policy DO) in place for the disposal of

fixed assets equipment. The procedures are as follows:

- Annually the district will request any school or department that has fixed asset equipment that needs to be on a surplus or disposed of.
- When the equipment belongs to SPED, someone from the special education central office or technology staff will review the equipment to ensure it needs (ex, someone just wants a new computer, or it can be moved and utilized) to be on the surplus list and have it wiped of all data.
- Each list is put on the school board agenda for approval
- Upon approval, the equipment is placed on a surplus bid list created in the central office.
- Once bids are in and opened, equipment that was bid on is sold and the other is disposed of appropriately.

**VI. Western Line policies and procedures that address lost or stolen equipment: (2 CFR 200.313; MS Public School Asset Management System)**

Western Line School District has a policy for dealing with lost or stolen equipment (DM). When an item is lost, the person responsible for the equipment is held personally and financially responsible for the equipment. Once the equipment is paid for the school board will approve of having the fixed asset number and information removed from the system. When the equipment is stolen, a police / sheriff's report is filled out and either the authorities or the school administration will investigate to see if the equipment can be found. If the equipment is not found, the police report will be taken to the school board for removal from the fixed asset inventory.

**VII. Western Line will follow appropriate procedures when purchasing equipment with IDEA funds: (2 CFR 200.313; MS Public School Asset Management System)**

IDEA funds will only be used to purchase equipment when the equipment is prior approved in the application located in MCAPS and approved by MDE.

**VIII. Western Line will ensure only equipment purchased made using IDEA funds are consistent with the project application: (2 CFR 200.313; MS Public School Asset Management System)**

Western Line SPED Administrators will only purchase equipment that is listed on the prior approved equipment page from the budget narrative in the approved application. Prior to any purchase, the list will be pulled to ensure the equipment is listed. If additional equipment is needed, the project budget will be amended to include the equipment.

**IX. Western Line will ensure "highly walkable" items are accounted for: (2 CFR 200.313; MS Public School Asset Management System)**

Using the "highly walkable" definition in the MS Public School Asset Management System, Western Line will determine any additional items that need to be placed on the fixed asset list. Decisions will be made using the list, and in discussion with other administrators (technology coordinator or principal) to ensure all items are listed

appropriately.

**X. Western Line will ensure all fixed asset inventory items are located in the correct places; (2 CFR 200.313; MS Public School Asset Management System)**

Each employee (including all special education staff members) is required to monitor their fixed asset inventory monthly and report to their principal. Additionally, annually, the district holds a 100% fixed asset inventory count at each location.

## **PRIVATE PLACEMENTS**

**I. Documentation Western Line School District allocated funds for private placements (37 CFR 300.104; 34 CFR 300.16; 34 CFR 300.202)**

As part of the maintenance of effort, currently, Western Line School District pays the initial portion of the private school placement. All funds are routed through the district maintenance fund, including the reimbursements from MDE.

**II. Documentation Western Line number of private placement matches the number of allocations on the application: (34 CFR 300.104)**

Western Line Staff will review the number of private school placements at any given time and ensure it matches the number of educable child applications sent to MDE.

**III. Procedures for completing and documenting semi-annual visits to private placement facilities: (34 CFR 300.147; 34 CFR 300.146)**

Each school year the SPED director and/or designee will make four visits the private school facility. During the months of September and November of the first semester and February and April of the second semester. The Semi-Annual visit forms shall be completed and kept in the central office.

## **PROFESSIONAL DEVELOPMENT**

**I. Procedures for needs Assessment for Professional Development activities: (34 CFR 300.119; 34 CFR 300.704)**

- During April of each year, the Special Education administration will send out a survey on the current year professional development and a needs survey for the following year.
- The survey results will be tallied by school and by district to determine if specific professional development is needed at a school or by a specific group of educators.
- During the summer, a new professional development calendar will be developed.
- Additional offerings of professional development will be offered through the regular education professional development calendar.

**II. Professional Development Calendar (34 CFR 300.156; 34 CFR 300.704)**

- The professional development calendar for the special education department will be developed each summer utilizing test scores, review of IEP's and the survey completed by the teachers.

- The calendar will be developed and sent to all special education teachers at the beginning of each school year.
- Staff will also be allowed to travel to professional development through MDE or specific associations (MSHA, MSPA, MEA, etc.)

**III. Procedures for documenting professional development: (34 CFR 300.704)**

- Sign in sheets and agendas will be used for documentation of in-house professional development.
- Travel request and agendas from offsite professional development

**IV. Procedures for tracking professional development paid for by IDEA funds: (34 CFR 300.704)**

- Sign-in sheets and agendas will be used for documentation of in-house professional development.
- Travel request and agendas from offsite professional development

**V. Documentation of professionals conducting professional Development activities (when appropriate): (34 CFR 300.704)**

- When on-site professional development is provided by consultants or trainers from vendors, a certification in the field, or resume will be used as documentation for credentials for the of the presenter.

**PARENTAL INVOLVEMENT**

**I. Western Line documentation of policies on parental involvement; (34 CFR 300.34)**

- i) Parent Counseling and training means assisting parents in understanding the special needs of their child;
- ii) Providing parents with information about child development; and
- iii) Helping parents to acquire the necessary skills that will allow them to support the implementation of their child's IEP or IFSP.

**II. Western Line documentation of activities conducted as outlined in the project application; (34 CFR 300.34)**

- a. Parent Counseling and training means assisting parents in understanding the special needs of their child;
- b. Providing parents with information about child development; and
- c. Helping parents to acquire the necessary skills that will allow them to support the implementation of their child's IEP or IFSP.

**III. Procedures for documentation of parental involvement expenditures; (34 CFR 300.34; 34 CFR 300.702)**

All purchases made for parental involvement will be coded with the function code 3900 (Other non-instructional). When travel is required, a 500-object code will be used and a 610-object code will be used when it's supplies.

## **MAINTENANCE OF EFFORT**

### **I. Documentation of maintenance of effort: (34 CFR 300.203)**

#### **Eligibility Standard**

- a. For purposes of establishing the LEA's eligibility for an award for a fiscal year, the SEA must determine that the LEA budgets, for the education of children with disabilities, at least the same amount, from at least one of the following sources, as the LEA spent for that purpose from the same source for the most recent fiscal year for which information is available:
  - i. Local funds only;
  - ii. The combination of State and local funds
  - iii. Local funds only on a per capita basis; or
  - iv. The combination of State and local funds on a per capita basis.
- b. When determining the amount of funds that the LEA must budget to meet the requirement in paragraph (a)(1) of this section, the LEA may take into consideration, to the extent the information is available, the exceptions and adjustment provided in §§300.204 and 300.205 that the LEA:
  - i. Took in the intervening year or years between the most recent fiscal year for which information is available and the fiscal year for which the LEA is budgeting; and
  - ii. Reasonably expects to take in the fiscal year for which the LEA is budgeting.
- c. Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraph (a)(1) of this section.

#### **Compliance Standard**

- a. Except as provided in §§300.204 and 300.205, funds provided to an LEA under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.
- b. An LEA meets this standard if it does not reduce the level of expenditures for the education of children with disabilities made by the LEA from at least one of the following sources below the level of those expenditures from the same source for the preceding fiscal year, except as provided in §§300.204 and 300.205
  - i. Local funds only;
  - ii. The combination of State and local funds;
  - iii. Local funds only on a per capita basis; or
  - iv. The combination of State and local funds on a per capita basis.
- c. Expenditures made from funds provided by the Federal government for which the SEA is required to account to the Federal government or for which the LEA is required to account to the Federal government directly or through the SEA may not be considered in determining whether an LEA meets the standard in paragraphs (b)(1) and (2) of this section.

### **Subsequent Years(1)**

- a. If, in the fiscal year beginning on July 1, 2013, or July 1, 2014, an LEA fails to meet the requirements of §300.203 in effect at that time, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required in the absence of that failure, not the LEA's reduced level of expenditures.
- b. If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(i) or (iii) of this section and the LEA is relying on local funds only, or local funds only on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(i) or (iii) in the absence of that failure, not the LEA's reduced level of expenditures.
- c. If, in any fiscal year beginning on or after July 1, 2015, an LEA fails to meet the requirement of paragraph (b)(2)(ii) or (iv) of this section and the LEA is relying on the combination of State and local funds, or the combination of State and local funds on a per capita basis, to meet the requirements of paragraph (a) or (b) of this section, the level of expenditures required of the LEA for the fiscal year subsequent to the year of the failure is the amount that would have been required under paragraph (b)(2)(ii) or (iv) in the absence of that failure, not the LEA's reduced level of expenditures.

### **II. District procedures to support the maintenance of effort: (34 CFR 300.204)**

### **III. Verification or procedures to documentation to verify excess cost requirement: (34 CFR 300.16)**

## **EXTENDED SCHOOL YEAR SERVICES**

### **I. Documentation the district provided extended year services: (34 CFR 300.106)**

- a. The District trains on ESY procedures during the fall semester of each school year.
- b. Teachers are given forms for ESY during the spring semester of each school year.
- c. Teachers meet with parents during March and April and review the data to determine if the student is eligible for ESY. Once the teachers determine who is eligible for ESY, the appropriate documentation is sent to the SPED administration to complete the ESY application. All documentation is kept on file for 5 years.

### **II. Documentation and procedures for tracking extended school year expenditures: (34 CFR 200.303)**

#### **All ESY Expenditures will be run through the district maintenance fund.**

All extended school year purchases are coded to the same function code for tracking. The object code and the location code will specify what was purchased and for which school. This will be tracked through the software used by the business office.

### **III. Documentation and procedures for determining the request for ESY reimbursement: (ESY Application)**

Once ESY is concluded, the business manager will run a report for ESY expenditures based on the fund, object, and year code; that amount will be put on the application reimbursement form, based on the specific expenditure and where it would have been on the original ESY application.