

**Coffeeville School District**  
**FISCAL POLICIES AND PROCEDURES**

**IDEA PART B AND PRESCHOOL FUNDS**

I. CSD/IDEA Fiscal Accountability Overview

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