



**Federal Programs/IDEA Services  
Procedural Manual  
2024-2025**

Dr. Zach Bost	Superintendent
Josh Dodd	Director of Federal Programs & Student Assessment
Lindsay Dickerson	Director of Exceptional Services
Sandy McBride	Business Manager
Paula Terry	Curriculum & Instruction Specialist
Amy Terrell	Communications & Community Liaison
Jeffrey Mitchell	Director of Technology
Laura Carraway	Director of Child Nutrition
Stacy Davis	Director of Maintenance & Transportation
Semone Olive	Director of Counseling and Student Support
Suzanne Crosby	Principal, Kosciusko Lower Elementary
Dr. Sara Williams	Principal, Kosciusko Middle Elementary
Logan Cheek	Principal, Kosciusko Upper Elementary
Eli Dew	Principal, Kosciusko Junior High School
Macy Wilbanks	Principal, Kosciusko High School
Glenn Stevens	Principal, Kosciusko Alternative School

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## INTRODUCTION

This manual sets forth the policies and procedures used by the Kosciusko School District to administer federal funds. The manual contains the internal controls and grant management standards used by the LEA to ensure that all federal funds are lawfully expended. It describes in detail the LEA's financial management system, including cash management procedures, procurement policies, inventory management protocols, procedures for determining the allowability of expenditures; time and effort reporting, record retention, and sub-recipient monitoring responsibilities. New employees of the LEA, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the LEA's policies and procedures.

## OVERVIEW

Federal regulations require grantees to use fiscal control and fund accounting procedures that ensure proper disbursement of and accounting for federal funds (34 CFR 76.702 and 2 CFR 200.302). Implementing and maintaining a proper accounting system is a fiduciary responsibility associated with receiving a federal award. The acceptance of an award creates a legal duty on the part of the LEA to use the funds or property made available under the award in accordance with the terms and conditions of the grant. The approved grant application itself constitutes obligation to the grantee. In turn, it establishes a commitment by the LEA to perform and expend funds in accordance with the approved grant agreement and the applicable laws, regulations, rules, and guidelines. 2 CFR 200.306(b).

Financial management requirements for Mississippi LEAs are established by the following:

- Local, State, and MDE Policies
- Federal Regulations
- Mississippi Code

## A. ACCOUNTING SYSTEMS AND FISCAL CONTROLS

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

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

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

In addition to the above requirements, allowability for all ESSER programs must include to prepare for, to prevent, or to respond to COVID-19.

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

- Direct costs, which are costs that directly benefit the activity and are easy to identify.

- Indirect costs, which are costs that either benefit the activity in an indirect manner or directly benefit the activity but the complexity of adequately identifying the costs as such outweighs the benefit of charging them directly.

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

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

The district will implement a reasonable method of allocating costs that equates to the relative benefit received by the program for the proportion of the costs charged to the program. The district will consider the following when planning for purchases through the use of federal funds:

- LEA’s 5-year Strategic Plan
- CFPA LEA Plan Goals
- Current Needs Assessment Survey Results
- Description, Allowable Expenditures, and SNS requirements per Federal Fund Grants.
- General Education Provisions Act

**PERIOD OF PERFORMANCE**

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

Federal funds may be expended subsequent to the end date of the grant except to liquidate allowable obligations that were made on or before that date. All liquidations of prior obligations must be made within the dates of the specific federal program. The following table indicated the date that expenditure is determined to be obligated:

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

## **DIRECT COSTS**

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

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

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

## **INDIRECT COSTS**

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

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

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

Kosciusko School District, if using indirect costs, will request the acceptable amount on a yearly basis, whichever is best for that particular grant fund.

<b>ACTION</b>	<b>PERSON RESPONSIBLE</b>
Creating the Federal Programs Budget	Director of Federal Programs Director of Special Education Business Manager LEA Planning Team
Entering budgets in the LEA Application	Director of Federal Programs Director of Special Education
Entering budgets into financial software after MDE approval	Business Manager
Verifies allowability of costs, responds to allowability questions, and approves ALL federal purchases	Director of Federal Programs Director of Special Education
Determines if amendments are necessary for the Federal Programs budgets	Director of Federal Programs Director of Special Education Business Manager

Completes amendments/revisions in the LEA applications	Director of Federal Programs Director of Special Education
Enters amended budgets into financial software	Business Manager
Communicates budgets and revisions to schools within the LEA or other people who need this information	Director of Federal Programs Director of Special Education Business Manager

### ALLOWABILITY CHECKLIST - INDICATOR A1

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

All expenditure requests must adhere to the above checklist and provide such documentation as explanations and quote(s) showing the appropriateness and alignment to the purpose of the federally awarded grant.

### ESSER ALLOWABILITY

Allowability for all ESSER programs must be to prepare for, to prevent, or to respond to COVID-19.

## ALLOWABILITY - INDICATOR A2

Circular No. A-122

### A. BASIC CONSIDERATIONS

- a. **COMPOSITION OF TOTAL COSTS:** The total cost of an award is the sum of the allowable direct and allocable indirect costs less any applicable credits.
- b. **FACTORS AFFECTING ALLOWABILITY OF COSTS:** To be allowable under an award, costs must meet the following general criteria:
  - i. Be necessary and reasonable for the performance of the federal award and be allocable thereto under these principles.
  - ii. Conform to any limitations or exclusions set forth in these principles or in the federal award.
  - iii. Be consistent with policies and procedures that apply to both federal and State/Local entities.
  - iv. Treated consistently.
  - v. Be in accordance with generally accepted accounting principles
  - vi. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in the current or a prior period.
  - vii. Be adequately documented.
  - viii. Be incurred during the approved budget period.

B. All travel expenditures must be related to the performance of the duties as related to federal programs grants. All travel costs allocated to the federal program are allowable per the grant agreement, federal award, and Uniform Guidance.

C. In addition to the above requirements, allowability for all ESSER programs must include to prepare for, to prevent, or to respond to COVID-19.

## ACCOUNTS MANAGEMENT - INDICATOR A3

Kosciusko School District currently has in place the Marathon Financial Accounting System. The Business Manager enters both district and federal budgets into this accounting system. The Business Manager reviews budget expenditure reports as needed to ensure that funds are being coded into the correct programs and line items within the budgets in the system. The statement of expenditure reports are reviewed as needed for obligations, duplicate payments, or other inappropriate changes to grant programs.

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

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

KSD has procedures in place that limit access to its accounting system, segregate duties within its system, and/or protect against unauthorized obligations of Federal funds. Personnel having access to the accounting software have specific roles within the system. The Business Manager assigns roles. For example the Account Payable and Fixed assets Clerk only have rights to the fixed assets and accounts payable modules in the financial software package.

### STEPS FOR PROCUREMENT:

1. The Purchase Requisition is completed by the person/department (or designee) .
  - a. If needed:
    - i. A copy of at least two quotes for services over \$10,000 or commodities over \$5,000 must be attached.

- ii. The chosen vendor should be verified on Sam.gov for suspension/debarment.
  - iii. The KSD Board of Trustees must approve all contracts paid with federal funds.
2. The Purchase Requisition will be signed by the Building-Level Administrator or SpEd Personnel.
  3. The Director of Federal Programs or Director of Special Education will code and sign all requisitions using federal funds.
  4. The Purchase Order will be created by an Administrative Assistant at the District Office.
  5. The funding code will be verified by the Director of Federal Programs (or his designee) or Director of Special Education before processing.
  6. When an order arrives, the Recipient will verify that all items are accounted for based on a copy of the Purchase Requisition and/or Purchase Order.
  7. Once all items have been accounted for, the Recipient will sign the Packing Slip and send it to the District Office attesting that the listed items are present.
  8. The Federal Programs Administrative Assistant or the Accounts Payable Clerk will get the Invoice signed by both the Recipient and the Director of Federal Programs. The Special Education Administrative Assistant will verify the Invoice is signed by both the Recipient and the Director of Special Education.
  9. Once all signatures are collected, the Invoice will be entered into the financial package (Marathon) for payment.

#### **OBLIGATION/DUPLICATION OF PAYMENTS - INDICATOR A4**

The Business Manager on a as needed basis reviews the Statement of Expenditure Report from the financial management software package. This report is used to ensure the correct monetary amount of funds is drawn down. This procedure is in place to prevent the over-obligation of program funds, misstatement of unliquidated obligations, duplicate payments, or any other inappropriate changes to federal grant programs does not occur.

When necessary, the Business Manager, the Director of Federal Programs and the Director of Special Education will collaborate with the Payroll and/or Accounts Payable Clerk.

#### **DUPLICATE PAYMENTS**

The Director of Federal Programs (or his designee) and the Director of Special Education will perform periodic reviews of the following:

- a. Outstanding Purchase Orders to determine the status.
  - b. Outstanding Purchase Order Reports to examine purchases with the same total costs.
2. Marathon does not allow duplicate payment of invoices. The system sends a notification to the Business Manager (or designee).
  3. Refunds or Credit from obligated federal funds will be returned to the original federal funding source.

#### **ACCOUNT MAINTENANCE REVIEW PROCEDURE - INDICATOR A5**

The flexibility of the Marathon system allows the Director of Federal Programs, Director of Special Education and Business Manager to view at any time the expenses charged against a line item.

1. As needed, the Federal Programs Director and/or designee and the Director of Special Education review all budgets with the Business Manager to determine that all transactions, including refunds, refunds from prior years, recoded transactions, outstanding checks, etc. are accurately recorded to the appropriate grant. Any discrepancies are addressed and corrected immediately.
2. As needed, the Federal Programs Director, the Director of Special Education and the Business Manager verify that the information used to Request Funds is accurate. Any discrepancies are addressed and corrected immediately.
3. The salary and benefits line items in Marathon should be reviewed, at least semi-annually, by the appropriate director to ensure that personnel charged to these line items are the approved federally paid personnel. Any discrepancies are addressed and corrected immediately (i.e., journal entries)

## **ACCOUNT MAINTENANCE ALIGNMENT PROCEDURE - INDICATOR A6**

The Director of Federal Programs or the Director of Special Education in collaboration with the Business Manager will review the expenditure and other reports related to the expenditure of IDEA, Title I, Title II, Title III, Title IV, Title V, Title X, and/or any other federal funds on a as needed basis. The purpose of this review is to ensure that all transactions (including refunds and recoded transactions) have been accurately and properly recorded in a timely manner.

The Director of Federal Programs or the Director of Special Education in collaboration with the Business Manager will review the budgets for all federal funds. The Business Manager is responsible for entering the federal budgets into the district financial package based on the approved budget for each program. The Director of Federal Programs or the Director of Special Education will review the budgets after these have been entered into the district financial package and prior to entering fund requests, to ensure these budgets are aligned with the approved funding application from the Office of Federal Programs or Office of Special Education at MDE. Each federal program budget will be coded in the financial package using separate budget fund codes to ensure that each program can be tracked separately.

1. District's budget board meeting before federal allocations released by MDE
  - a. The Business Manager will create a budget using 85% of the prior fiscal year's federal allocation amount.
  - b. Once MDE approves the fiscal year's federal budget in MCAPS, the business manager will amend the budget to balance with the approved federal budget within 45 days.
2. District's budget board meeting after federal allocations released
  - a. The Business Manager will budget using 100% of the prior fiscal year's allocation amount based on the Federal Programs Director's MDE approved MCAPS budget.
  - b. The Business Manager will maintain the budget in the district financial package according to the approved MCAPS budget.
3. Once the federal allocation is approved, the Business Manager and the Federal Programs Director or Director of Special Education will meet periodically to verify the federal budget in MCAPS and the budget in the district financial package remains balanced.
4. The Business Manager and the Federal Programs Director or Director of Special Education will meet periodically to verify transactions have been recorded accurately according to the federal budget in MCAPS and the budget in the district financial package.
5. Revisions of federal budget: If the Federal Programs Director or Director of Special Education requests a revision of a fiscal year's budget, the Business Manager will make the adjustment in the district financial package to balance with the approved MCAPS budget within 30 days of MDE approval.

Periodically, the Federal Programs or Special Education Administrative Assistant reviews general ledger. If any errors are found, these are communicated and corrected at that time.

Periodically, the Federal Programs or Special Education Administrative Assistant reviews expenditure reports that are created through the fund accounting system. These reports reflect the Business Manager's transactions and are compared to the Federal Programs or Special Education Administrative Assistant's budgets. If any errors are found, these are communicated and corrected at that time.

## **FEDERAL PROGRAMS BUDGET REVISION PROCEDURES**

The Director of Federal Programs or Special Education Director in collaboration with the Business Manager will complete amendments or revisions to the federal programs budget as needed to expend funds as deemed necessary by the comprehensive needs assessment or changes in areas of budget in which there is little or no control, i.e. salaries and benefits. The Business Manager will be responsible for entering the amended budget into the financial package once the amendment is approved by the SEA.



## **B. PERIOD OF AVAILABILITY AND CARRYOVER**

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

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

Period of Availability for all ESSER funds will begin on March 20, 2020, and end by the obligation and liquidation dates as designated by MDE. No ESSER expenditures will occur prior to March 20, 2020.

### **CARRYOVER**

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

### **LIMITATION ON CARRYOVER**

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

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

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

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

### **TRANSFERABILITY OF FUNDS & 15 PERCENT CARRYOVER LIMITATION CALCULATION**

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

### **REVIEW OF EXPENDITURES**

Expenditures and balances are reviewed on an as needed basis. Review in this manner ensures that funds are being expended in accordance with the expenditures timelines for each grant award.

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

### **MONITORING/PLANNING OF CARRYOVER FUNDS - INDICATOR B1**

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

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

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

### **SEPARATION OF FISCAL YEAR FUNDING**

Kosciusko School District uses the program code to clearly capture the separation of fiscal year funding; therefore, it ensures that carryover funds are prioritized over current year funds.

### **PRIORITIZING CARRYOVER**

The KSD ensures that carryover funds are prioritized over current year funds. Each spring during review of the budget, carryover funds are identified and planned for according to the current needs assessment. Emphasis is put on the expenditure of these funds, which ensures that carryover funds are prioritized over current year funds. If necessary, a revision to funds is made to ensure funds are used to increase student achievement as changes are identified through the current year's comprehensive needs assessment

## **C. AUDIT REQUIREMENTS**

### **AUDIT RESOLUTION - SINGLE AUDIT FINDINGS - INDICATOR C1**

Following any district annual fiscal audit, if findings were to occur, the Business Manager in collaboration with the program director in which the finding occurred will address these in writing to the Auditing Company.

Solely, the Business Manager will address district audit findings.

### **AUDIT RESOLUTION - FEDERAL AUDIT FINDINGS - INDICATOR C2**

The Business Manager in collaboration with the department director in which the findings occurred would compile Corrective Action Plans. Corrective Action Plans would then be presented to the Superintendent and/or Kosciusko School Board for their approval.

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

## **D. INTERNAL CONTROLS**

### **CONTROL ENVIRONMENT - INDICATOR D1**

The Kosciusko School District Business Manager, at the direction of the Kosciusko School District Superintendent of Education, has developed a plan of Internal Controls designed to protect the integrity of all school district assets, liabilities, revenues, and expenses. The plan of Internal Control is such that the work of employees shall be subdivided so that not a single employee performs a complete cycle of operations. Specific procedures are established for each area of administration and accounting enduring proper authorization by designated officials for all actions to be taken.

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

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

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

#### **CHARACTERISTICS OF CONTROL**

- Segregation of Duties' Responsibilities - There will be segregation of the authorization to execute a transaction, the recording of the transaction and the custody of the asset(s) involved in the transaction.
- Authorization and Record Procedures - The Kosciusko School District's management will ensure that approved procedures and methods (as outlined in this policy) are implemented and Kosciusko School District is directed to employ those procedures and methods in performing day-to-day operations of the school district.
- Sound Practices - The Kosciusko School District's system of Internal Controls establishes various error-checking routines that are performed in connection with record keeping, including periodic comparison of recorded amounts with existing assets and liabilities.
- Quality of Personnel - The management of the Kosciusko School District makes every effort to employ competent personnel in all areas of work, An emphasis is placed on integrity of all personnel.
- Actual System Performance and Evaluation - The management of the Kosciusko School District makes every effort to ensure that compliance and effectiveness with Internal Controls is of sound integrity. Kosciusko School District conducts an annual evaluation of performance to ensure the personnel of the district perform the duties and functions assigned to each. In the case of an infraction of this evaluation system, corrective actions will be taken and implemented to ensure compliance. The integrity of the system of Internal Controls is protected when personnel operate it as designed.

The management of the Kosciusko School District has developed a specific Internal Control procedure and assigned specific personnel to five broad areas of responsibility with the district. The five areas include Revenues (Cash Receipts), Expenses (Cash Disbursements), Encumbrances, Payroll, and Inventory/Fixed Assets. The specific Internal Control procedures and personnel assigned to each responsibility according to

*Kosciusko School District's Internal Control document which can be found in the Business Manager's office.*

#### **ENCUMBRANCES FOR NON-FEDERAL PROGRAMS**

Funds are encumbered once the PO is created and remains encumbered until the invoice is received and entered into Integrity.

## **ENCUMBRANCES FOR FEDERAL PROGRAMS**

Purchases funded by federal grant funds must adhere to regulations found in Uniform Guidance “Super Circular,” 2 CFR 200 (UGG), as a condition of receiving funds and to meet annual audit compliance.

## **WASTE, FRAUD, AND ABUSE PROCEDURE – INDICATOR D2**

The Kosciusko School District shall not tolerate fraud, waste, abuse, or corruption of any kind and has an established procedure for the reporting and investigating suspicious activities.

- Fraud means the intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to the district that could result in a tangible or intangible benefit to themselves, others, or the locality or could cause detriment to others or the locality. Fraud includes a false representation of a matter of fact, whether by words or by conduct, by false or misleading statements, or by concealment of that which should have been disclosed, which deceives and is intended to deceive.
- Waste means the intentional or unintentional, thoughtless, or careless expenditure, consumption, mismanagement, use, or squandering of resources owned or operated by the locality to the detriment of potential detriment of the locality. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.
- Abuse means the excessive or improper use of something, or the employment of something in a manner contrary to the natural or legal rules for its use; the intentional destruction, diversion, manipulation, misapplication, maltreatment, or misuse of resources owned or operated by the locality; or extravagant or excessive use so as to abuse one’s position or authority.
- Corruption includes dishonest proceedings, bribery, debasement, alteration, or perversion of integrity. Corruption threatens equal access, quantity and quality of education.

The KSD shall comply with all state and federal laws regarding purchasing and procurement. The implementation of this guidance is to reduce administrative burden and risk of waste, fraud, and abuse for federal awards, including but not limited to ESEA and ESSER funds.

## **EXAMPLES OF FRAUD, WASTE, AND ABUSE (NOT ALL INCLUSIVE)**

- Personal use of district-owned vehicles
- Long distance personal phone calls
- Personal use of district owned supplies or equipment
- Violations of system and/or state procurement policy
- Excessive or unnecessary purchases
- Falsification of official documents (timesheets, leave reports, travel vouchers, etc.)
- Contract fraud
- Serious abuse of time
- Inappropriate expenditures
- Embezzlement
- Theft or misuse of school funds or property
- Neglect of duty
- Bribery

## **CONFIDENTIALITY**

All reports of suspected fraud, waste, abuse, or corruption must be handled under the strictest confidentiality. Only those directly involved in the investigation should be given information. Informants may remain anonymous but should be encouraged to cooperate with the investigators and should provide as much detail and evidence of the alleged fraudulent act as possible.

## **PROCEDURES AND RESPONSIBILITIES**

- Anyone suspecting fraud, waste, abuse, or corruption whether it pertains to local, state, or federal programs, shall report his or her concerns to the Superintendent or the Superintendent's designee.
- Any employee with KSD has the responsibility to report suspected fraud, waste, or abuse. All reports are made in confidence.
- The KSD or its designees shall conduct investigations of employees, providers, contractors, or vendors against which reports of suspicious activity are made. All investigations shall be thorough and complete in nature and shall occur in a prompt manner after the report is received.
- If necessary, the person reporting fraudulent activity will be contacted for additional information.
- A copy of these Fraud, Waste, Abuse, and Corruption Administrative Procedures shall be posted on the KSD website.

## **PERFORMANCE AND EVALUATION - INDICATOR D3**

The on-going monitoring of internal controls compliance and effectiveness will be conducted by the Business Manager, Director of Federal Programs, Director of Special Education, and/or the Superintendent. The management of the Kosciusko School District ensures a formal review of all internal controls at least annually. During such a review process, the performance of each component within the internal controls system will be evaluated by the Business Manager, Director of Federal Programs, Director of Special Education, and/or the Superintendent. The results of the annual evaluation could produce evidence indicating the need for training of personnel and/or revision of procedures of which the Business Manager, Director of Federal Programs, Director of Special Education, Superintendent, or other members of the management team would conduct/implement.

The annual Single Audit will serve as the evaluation tool for the district's internal control policies and procedures. If the audit reveals any deficiencies of effectiveness, the Business Manager, along with other department directors, as applicable, will revise internal controls to address the problem areas. If the deficiencies result from implementation ineffectiveness, the Business Manager will work with the appropriate personnel and departments to provide additional training and oversight.

In addition, the MDE Federal Programs on-site monitoring visit and the MDE Special Education monitoring serve as the evaluation tool for the Federal Programs and Special Education internal control procedures/processes. If the monitoring visit reveals any deficiencies of effectiveness, the Federal Programs Director or Director of Special Education is responsible for the corrective action plan.

The Kosciusko School District will use finding to evaluate internal controls and federal compliance. Based on the audit, the district will make necessary changes.

## **E. RECORDS AND INFORMATION MANAGEMENT**

### **PERSONALLY IDENTIFIABLE INFORMATION (PII) - INDICATOR E1**

Student handbooks are provided annually for students and parents to review. This annual service gives the parents/guardians the opportunity to opt out of any release of students' Personally Identifiable Information by the Kosciusko School District.

The Kosciusko School District requires outside vendors to reveal how they will use PII and how the information would be destroyed in the event a contract is non-renewed.

The Kosciusko School District will not disclose PII unless allowed by FERPA guidance and only to persons with legitimate educational interest.

## FERPA PROCEDURE AND TRAINING - INDICATOR E2

The Kosciusko School District will endure within the first month of each school year all staff will receive FERPA training. We will also mandate an online training resulting in a completion certificate which will be collected and stored in the Kosciusko Office of Federal Programs to ensure all staff are trained.

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

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

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

- Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.
- Parents or eligible students have the right to request that school correct records, which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.
- Generally, schools must have written permission from the parent or eligible student in order to release information from a student's education record. However, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31);
  - School officials with legitimate educational interest;
  - Other schools to which a student is transferring;
  - Specified officials for audit or evaluation purposes;
  - Appropriate parties in connection with financial aid to a student;
  - Organizations conducting certain studies for or on behalf of the school;
  - Accrediting organizations;
  - To comply with a judicial order or lawfully issued subpoena;
  - Appropriate officials in cases of health and safety emergencies; and
  - State and local authorities, within a juvenile justice system, pursuant to specific State law.

Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance. However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Schools must notify parents and eligible students annually of their right under FERPA. The actual means of notification (special letter, inclusion in a PTA bulletin, student handbook, or newspaper article) is left to the discretion of each school.

Kosciusko School District notifies all parents and students of their rights under FERPA at each school's annual open house. The information is also included in the handbook and posted on the school webpage. Any parent or eligible student not wishing to have directory information shared must notify the school Principal or counselor in writing.

FERPA is a federal law that is administered by the Family Policy Compliance Office in the U.S. Department of Education. All schools who receive funds as part of the Department of Education are required to comply with Family Education Rights and Privacy Act Guidelines regarding disclosure of information. Directory information is information in a student's education record that may be disclosed to outside organizations without the student's prior written consent. Directory information includes: Student's Name, Address, Telephone Number, Email, Date, Place of Birth, Honors & Awards, Dates of Attendance.

Schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Students or parents must formally request that their directory information not be shared with outside sources. However, FERPA does allow schools to disclose student records, without consent, to the following parties or under the following conditions:

- School Officials with legitimate educational interest - Schools are required to inform parents and eligible students of how it defines the terms "school official" and "legitimate educational interest" in its annual notification of FERPA rights.
- Other schools to which a student is transferring - Schools may make the disclosure to other schools if it has included in its annual notification of rights a statement that it forwards education records in such circumstances.
- Appropriate parties in connection with financial aid to a student - School may disclose information if it is necessary to determine a student's eligibility for financial aid, determine the amount of aid, determine the conditions for aid, or enforce the terms and condition of financial aid given.

All schools who receive funds as part of the Department of Education are required to notify parents and eligible students annually of their rights under FERPA. The actual format can be determined by each school. It may be posted on a website, sent in a special letter, included in a school bulletin, or be included in a school handbook.

For additional information, you may call 1-800-USA-LEARN (1-800-872-5327) (voice). Individuals who use TDD may call 1-800-437-0833. Or you may contact us at the following address: Family Policy Compliance Office U.S. Department of Education.

### **TRAINING - INDICATOR E2**

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

### **ACCESS TO FINANCIAL, PERSONNEL AND STUDENT INFORMATION SYSTEMS - INDICATOR E3**

The Kosciusko School District makes every effort to ensure financial, personnel, and student information is maintained in a safe and secure environment with access to only the district personnel that requires access to such data and information. Information related to financial, personnel, and student data is only released per FERPA Guidelines and/or the policies and procedures of the Kosciusko School District.

## **FINANCIAL DATA**

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

## **PERSONNEL DATA**

The Business Manager and Personnel Administrator/Primary MSIS Contact are responsible for providing access to all personnel data to district employees. Employees are granted access to personnel data at a level as it relates to their respective position/job description within the district. Employees not previously mentioned with access to personnel data are the Director of Federal Programs, Payroll Clerk and Superintendent's Administrative Secretary.

## **STUDENT DATA**

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

**NOTE:** Kosciusko School District collaborated with the Attala County School District concerning the Career and Technical Program. Administrators and Teachers associated with the courses taught at the Kosciusko-Attala County and Technical Center have access to student data for the students that are currently enrolled in courses at this location.

## **RECORD MAINTENANCE, RETENTION, AND DISPOSAL - INDICATOR E4**

### **STATE/LOCAL RECORDS**

Kosciusko School District has the following procedure(s) as related to the retention and disposal of records relating to state and local funds and projects. District-wide reports required by the State Board of Education on less than an annual basis may be destroyed after FIVE (5) year periods per the approval of the Kosciusko School Board. Any supporting documents necessary to compile district-wide reports will also be destroyed after FIVE (5) years following the academic or fiscal year for which the report was made upon approval of the Kosciusko School Board. The Superintendent of the Kosciusko School District shall have the authority, with the approval of the Kosciusko School Board to dispose of the following records: (Documentation should be recorded in minutes of the Kosciusko School Board.)

After a five-year period:

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



## FEDERAL RECORDS

Financial records, supporting documentation, statistical records, and all other non-federal entity records pertinent to a federal award must be retained for a period of three years from the date of submission of the final expenditure report.

## EXCEPTIONS

- If any litigation, claim or audit is started before the expiration of the three-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and the final action taken.
- 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 three years after final disposition.

Title I programs must adhere to the guideline provided by EDGAR regarding records retention and access to records. At a minimum, EDGAR requires grant recipients to retain records for a period of three fiscal years, plus the current school year (five calendar years) after the day the final expenditure report for a project has been submitted. If any litigation, claim, negotiation, audit or other action involving the record has been started prior to the expiration of the three year period, the records in question must be retained until completion of the action and resolution of all issues, or until the end of the normal three-year period; the latter of the two. After the retention time has lapsed, all confidential files should be shredded.

## Required Files

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

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

## **ENSURING DATA QUALITY PROCEDURE - INDICATORS E1 —> E4**

The Mississippi Public Schools Accountability Standards state:

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

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

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

Accuracy of school level data is the responsibility of the MSIS Contact at the school level.

The Primary MSIS Contact person may be one of the following: School Level Counselor, School Secretary, or School Level Data Clerk.

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

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

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

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

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

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

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

## **MILITARY - IHL DIRECTORY INFORMATION - INDICATOR E5**

KSD will annually notify parents of their right to opt out of any directory information given to the Military or IHL.

## **F. EQUIPMENT MANAGEMENT**

### **FIXED ASSET**

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

### **DEFINITION OF EQUIPMENT**

Equipment costing \$1000 or more and highly walkable items with a useful life of more than one year will be recorded on the fixed assets inventory of the district. Highly walkable items include, but are not limited to:

- Cameras and Camera Equipment
- Two-Way Radio Equipment
- Lawn Maintenance Equipment
- Cellular Telephones
- Computer and Computer Equipment
- Chainsaws
- Air Compressors
- Welding Machines
- Generators
- Motorized Vehicles
- Items classified as equipment and purchased using IDEA Part B & Preschool funds

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

### **EQUIPMENT MANAGEMENT - INDICATOR E1**

Kosciusko School District utilizes its Marathon Capital Asset Module as the database for tracking equipment and property. It contains all data elements required by state and federal guidance. {{2 C.F.R. 200.313-314}}

Kosciusko School District will use, manage, and dispose of equipment and supplies purchased using Federal funds in accordance with relevant State and Federal laws and district procedures. The district ensures that equipment and supplies are used only for authorized purposes of the project during the period of performance or until no longer needed.

### **EQUIPMENT DESCRIPTIONS AND CODES**

The Kosciusko School District, Federal Programs Office, and Special Education Office follow the rules and regulations set forth by the School Financial Services Manual for Equipment Descriptions and coding,

<https://www.mdek12.org/OSF/AccountingManual>

### **MANAGEMENT SYSTEM - INDICATOR E2**

The fixed asset management system will contain the following information:

- Description of the fixed asset
- Model and serial number of the fixed asset
- District fixed asset number
- Date of purchase
- Vendor from whom the fixed asset was purchased
- Physical location of the fixed asset to include the building and room location

- Use and condition of the fixed asset
- Disposition date (date, method of disposition, sale price if applicable) when the property has been disposed
- Percentage of Federal Participation in the cost
- Purchase Price of item

**NOTE:** Forms can be obtained from the local school office or district office.

### **INVENTORY OF FIXED ASSETS - INDICATOR F3**

Inventories of the fixed assets shall be conducted twice during the school year. The initial inventory will be conducted by school or district administration on or before December 31st of each school year. A second inventory will be conducted by the school or district administration prior to May 31st.

At any time, the Business Manager may deem an additional full or partial inventory to be conducted by district office staff to ensure that any and all fixed assets are inventoried. The Director of Federal Programs or Director of Special Education will also conduct an inventory of assets purchased with federal funds when deemed necessary by either the Business Manager, Fixed Asset Manager, Superintendent, Director of Federal Programs or Director of Special Education.

In the event that a Fixed Asset is physically taken out of the location assigned by the fixed asset clerk, a sign-out sheet **MUST** be readily available. Each asset must be signed-out on the District/School Sign-Out Form (Located in Appendix). Administration, staff, students and/or parents must sign every fixed asset out that leaves the area of designation. The sign-out sheets must be kept in an orderly manner, easily accessible to auditors and fixed asset checks.

The Principal is responsible for any fixed asset that is not accounted for in his or her particular building.

The inventory management system shall be maintained by the Fixed Asset Manager.

### **INSTRUCTIONS OF MAINTENANCE OF FIXED ASSETS**

#### **INITIAL ACCURACY**

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

- Check the list for accuracy
- Verify that each item on the list is accounted for
- Make detailed notes for any changes necessary
- Sign regardless of any errors (if errors, submit notes)
- Forward to central office via Principal's office

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

#### **SUGGESTIONS ON CHECKING FOR ACCURACY**

- Make sure the room number corresponds with the teacher's name. The room number is the "key" to the computer printout: ROOM NUMBER/TEACHERS NAME
- Locate the fixed assets on the list and make sure they are in the room
  - If the asset is tagged but not on the list, add to print out
  - If asset is not tagged but in the room, add to print out
  - If asset is not in room but on the list, mark out on printout

- Check the brand name, model numbers and serial numbers
  - Correct if necessary

**NOTE:** The Teacher is responsible for maintaining the Fixed Assets assigned to his or her room. The designated person at each building will sign after the Teacher has verified and signed.

### **TO ADD AN ASSET**

When equipment is purchased it must be ADDED To the fixed asset master list. It is the responsibility of the teacher/employee to provide information necessary to the designated person at each building for completion of the “New Inventory Form”.

### **PLEASE FOLLOW THIS PROCEDURE:**

- Fill out the “NEW INVENTORY” form and send the completed form to the Fixed Asset Manager.
- A fixed asset tag will be assigned to the piece of equipment immediately.
- The tag and instruction on where to place it on the equipment will be sent to the school.

**NOTE:** If for some reason the tag does not adhere to the equipment surface, it is important to notify the central office immediately. The Fixed Asset manager will instruct on how to properly identify the asset of which the tag did not adhere.

### **TEMPORARY TRANSFER OF AN ASSET**

To lend an asset to another room, (TEMPORARY) location of teacher/employee for less than one (1) year. It is the responsibility of the teacher/employee to provide the necessary information to the Principal’s office for completion of the “Change of Placement Form”. The items should be signed out individually with the following information included: item description, releasing staff name and room number, accepting staff name and room number, blue tag number, date of release, expected date of return. If the item is signed out by a student (chromebook), the student should sign for the date of departure and sign back in for the date of return, The parents should accept all responsibilities of the item by signing the Handbook Policies Agreement.

### **TO PERMANENTLY TRANSFER AN ASSET**

- Complete the form provided
- Request Principal’s signature for approval
- Forward form to Central Office for Fixed Assets Manager's Signature
- Copy will be returned to teacher after final approval by Fixed Asset Manager

After the Fixed Asset Manager authorizes transfer, the teacher who accepted the asset has full responsibility for maintenance.

### **REMOVAL FROM CAMPUS**

- Equipment Check-Out Form: Required when an asset is off campus for official school business or being repaired
- It is the responsibility of the teacher/employees to provide the information necessary to the Principal’s Office for completion of the “Equipment Check-Out Form”
- When the form is completed and approved by the Principal, the teacher may check the asset out for official school business only.
- This form must stay on file until the asset is returned in good condition to its proper room.

### **LOST OR STOLEN PROPERTY - INDICATOR F4**

- Missing assets shall be reported to: Fixed Asset Manager, Principal, and Superintendent
- The employee completes a notarized affidavit.

- Sign in presence of the notary.
- Submit to the Principal.

This form will initiate a police investigation. The police report will determine further action. Disposition of this property shall be reported on the board minutes. The teacher/employee shall use the form provided by the Kosciusko School District.

#### **MAINTENANCE OF EQUIPMENT - INDICATOR F5**

Personnel responsible for equipment assigned to their classroom or work environment are responsible for completing an equipment repair work order. The designated building representative enters work orders into the appropriate system. The Maintenance Director, Technology Coordinator, and/or Computer Technicians reviews the work orders daily. The Spiceworks system keeps a record of completed work orders for review. The completed work orders are dated with the state of the completed repair. Replacement parts needed for repairs are ordered in a timely manner. The Kosciusko School District strives to keep its property in good condition.

#### **DISPOSITION OF FIXED ASSETS PURCHASED WITH FEDERAL FUNDS - INDICATOR F6**

Fixed assets purchased with federal funds will be disposed of if the following conditions are met.

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

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

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

#### **DISPOSAL OF PROPERTY - SELL, DESTROY, DONATE, OR RECYCLE - INDICATOR F7-F8**

Disposal items that are to be advertised for bid must first go before the School Board for approval to be disposed of. Once approval has been granted, a bid must go into the Accounting Department. The Accounting Department will place the advertised bid to the Board for approval. All specifications and requirements for bid packs are to be copied by the department and submitted to the Accounting Department. This ad should run in a newspaper with general circulation in the district once each week for three consecutive weeks. The first publication should be made not less than fifteen days prior to the date the bids are to be received and opened. If the Board chooses to reject any bids they may choose to offer the items for bid again at a later date.

Fixed Assets having a Fair Market Value >\$5000 and were obtained with Federal Program Funds will be advertised through the Sealed Bid process outlined below, before these items are discarded. Any monies received through the bid process for these Assets will be deposited back into the Federal Program (fund) that procured the asset.

Disposal items that are to advertise for bid must first go before the School Board for approval to be disposed of. Once approval has been granted a bid pack that lists all the specs and requirements for the advertised bid must go to the Accounting Department. The Accounting Department will place the advertised bid for the required length of time, open the sealed bonds on the due date and submit the winning bid to the Board for approval. All specifications and requirements for bid packs are to be completed by the department and submitted to the Accounting Department. This ad should run in a newspaper with general circulation in the district once each week for three consecutive weeks. The first

publication should be made not less than fifteen days prior to the date the bids are to be received and opened. If the Board chooses to reject any bids they may choose to offer the items for bid again at a later date.

The teacher shall use the form provided by the Kosciusko School District.

#### **INSTRUCTIONS:**

- Fill out the form provided.
- Submit to Principal for approval
- Principal will forward to the Federal Programs Director/Fixed Asset Manager for action.

The Superintendent will request by recommendation to the Kosciusko School Board for the disposal of the asset(s) listed on the form. Fixed Asset Deletions should be entered in the KSD Board Meeting Minutes.

#### **EQUIPMENT CHECK-OUT FORMS**

When a Fixed Assets (ex. Laptop) is removed from the Asset's location (building) that it is assigned to by either the person who is responsible for the safekeeping of said property, or is temporarily loaned to an employee of the district, an Equipment Check-Out Form must be completed. Signatures must be obtained by the party/department assuming responsibility. Property must be used for authorized purposes only. Such property shall be returned to its normal location at the end of the school year, the employee's contract expires, or in a loan situation (ex. Conventention) in a timely manner not to exceed a school semester. The person obtaining approval to remove such items will be liable for the replacement or repair costs of any property not returned and/or damaged. A copy of the Equipment Check-Out Form must be given to the Building Inventory Representative and kept on file at the location.

#### **EQUIPMENT AGREEMENTS**

When an item (i.e. laptop, ipad) that is designated as a Fixed Asset is assigned to an employee of the KSD for the performance of his/her duties and this item will follow this individual during the school year, an Equipment Agreement must be kept at the location the employee is assigned and sent to the Central Office. A new form should be completed at the beginning of each school year. The form should include the following guidelines:

- Use of the listed equipment is to conduct official school district business. Use of school district equipment for business, for profit, or non-profit is not allowed.
- No software may be installed on or removed from any computer or equipment without permission from the school Principal or technology department.
- No software may be copied from the computer or equipment and placed on any other computer/device.
- If software settings are altered in any way, they must be returned to their original state before the equipment is returned.
- Return the equipment in clean condition. Food and drinks should not be placed near the equipment.
- The staff member is not liable for equipment problems that are determined by the Technology Department to be due to normal use. Any problem should be immediately reported to the Inventory Representative and/or the Technology Department for repair.
- The staff member is liable for all costs of repair or replacement if the equipment is damaged or lost through accidental harm, misuse, theft, fire, etc.
- All equipment should be returned to the school district upon an employee's departure from the School District.

#### **EQUIPMENT PURCHASED WITH FEDERAL GRANT FUNDS - INDICATOR F9**

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

Director of Special Education will consult with the Technology Coordinator if the equipment being purchased is related to computer technology to ensure that there is no duplication of equipment being purchased.

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

State law governing fixed assets requires that the person responsible for the assets be monetarily responsible for any missing assets. Maintaining inventory tag numbers on the assets is required. Writing the asset number on the asset with a permanent marker is requested to assure that the number remains on the equipment. The tag is required for scanning, and needs to remain on the asset also.

## **G. PERSONNEL**

### **FEDERALLY FUNDED POSITIONS**

Federally funded personnel salaries and wages will be set along with all other related expenses. The Department of Personnel Services will meet with the payroll staff from the Department of Business Services and Federal Programs to ensure that federal guidelines are being met. The Director of Federal Programs, Business Manager, and Personnel Department work in partnership to ensure the following requirements are met for Federally funded positions: Allowable Positions, Job Descriptions, Check Grant Percentages, Salary & Benefits Projections and Formulas, Position Control Reports, and Time and Effort Reports.

### **PURPOSE AND SCOPE**

The federal government requires time and effort certification to be completed when individuals are compensated by or have agreed to contribute time to a federally-funded program or project. These procedures provide an overview of time and effort certification requirements to meet federal guidelines and requirements. Regulations on the maintenance of time and effort certification for all persons who are fully or partially compensated for personnel services with federal grant funds.

### **COST OBJECTIVE**

A function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred. Title I, Part A cost objective would include set work activities allowable under the terms and conditions of Title I Part A regulations.

### **MULTIPLE COST OBJECTIVES**

An employee is considered to be working on multiple cost objectives if the employee is paid partially with federal grant funds and; works on activities allowable under the terms and conditions of the federal grant and; works on activities not allowable under the terms and conditions of the federal grant or if the employee's salary is comprised of more than one federal grant or; a federal grant and a non-federal grant or; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases.

### **PERSONNEL ACTIVITY REPORT (PAR)**

A type of time and effort certification used by an employee working multiple cost objectives which records and calculates the difference between the employee's budgeted allocation of effort to be spent on activities allowable under the terms and conditions of a grant and the employee's actual effort spent on activities allowable under the grant.



### **SEMI-ANNUAL CERTIFICATION**

A type of time and effort certification used for an employee working on a single cost objective that confirms effort has been spent solely on activities allowable under the terms and conditions of a specified grant.

### **SINGLE COST OBJECTIVE**

An employee is considered to be working on a single cost objective if the employee is paid fully or partially with federal grant funds and; works solely on activities allowable under the terms and conditions of a specific federal grant.

### **TIME AND EFFORT CERTIFICATION REQUIREMENTS AND PROCEDURES**

ESSA requires that institutions develop a process to determine or confirm how individuals paid with federal funds expend effort during a specified time period. Failure to adequately document employees' time and effort related to federal funds could result in audit findings, questioned costs consisting of salaries, wages, and related benefits, or potential repayment of disallowed costs.

### **EMPLOYEE POSITION LISTS**

At the beginning of each fiscal or school year, as appropriate, the Director of Federal Programs or Director of Special Education will review the positions that are funded by federal dollars and determine whether each employee will be working on a single cost objective or multiple cost objectives. Additionally, throughout the course of the year, the Federal Program Director or Director of Special Education will determine the cost objective status of any new employee or employee whose salary allocation has been modified to be paid fully or partially from a federal grant.

### **MULTIPLE COST OBJECTIVE EMPLOYEES (PAR REPORTS) - INDICATOR G2**

Employees who work on multiple cost objectives will be required to confirm their time and effort monthly through the use of a PAR/Time-Sheet. The PAR/TS will certify how an employee's time and effort was spent on the prior month's duties. PARs will be prepared by the employee after the work has been completed and will account for all hours for which the employee was compensated.

The PARs will then be signed by the supervisor with firsthand knowledge of the employee's work and submitted to the Director of Federal Programs monthly. If an employee is on leave and is being compensated through vacation, sick, business, or personal, the effort reported to the PAR for that time will be documented in direct proportion to their salary split.

On a quarterly basis, the Director of Federal Programs or Director of Special Education will document any variance between the amount of time an employee was budgeted to work on a designated cost objective and the amount of time the employee actually spent working on the cost objective.

If a review of the PARs proves to show variance and that one budget has been overcharged, the Director of Federal Programs or Director of Special Education will reconcile the variance by moving the appropriate amount of funds from the grant to the other funding source or sources through which the employee is paid.

If a review of the PARs proves to show a continuous variance for any employee, the Director of Federal Programs or Director of Special Education will contact the supervisor of the employee and the supervisor of the other funding source or sources through which the employee is paid to determine if a position allocation change should be completed or if the employee's job duties should be modified.

### **SINGLE COST OBJECTIVE EMPLOYEES (SEMI ANNUAL CERTIFICATIONS) - INDICATOR G3**

Employees who work solely on a single cost objective will have their time and effort confirmed twice annually through the use of a Semi-Annual Certification. The employee or supervisor with first-hand knowledge of the employee's work

will certify that the time and effort expended in the prior six-month period was in accordance with the cost objective identified on the form.

Semi-Annual Certifications will include the names of all individuals paid through a specified federal grant who have worked on a single cost objective in the previous six month period. These certifications will be distributed by the Director of Federal Programs for the time period of July 1 through December 31 and January 1 through June 30.

The Semi-Annual Certifications will be collected and reviewed by the Director of Federal Programs or Director of Special Education in a timely fashion, on or about the end of the month in which they are distributed.

#### **DOCUMENT RETENTION**

All federal grant documents, including, but not limited to, PARs and Semi-Annual Certifications, shall be retained for a minimum of 5 fiscal years after the end of the grant period.

The Kosciusko School District ensures that Federal awards for salaries are based on records that accurately reflect the work performed. The following procedures will be implemented to reasonably assure that charges are accurate, allowable, and properly allocated:

- All Federally paid positions are approved by the superintendent and the Directors of Federal Programs as supported by the comprehensive needs assessment and/or based on allowability, reasonableness, allocability, necessity and availability of funds.
- Salaries are computed using the districtwide salary schedule for district employees. Benefits are calculated using the accepted percentages for FICA and retirement. Health insurance, life insurance and workman's compensation are calculated using the standard district approved amounts in effect at the time of hire/reassignment.
- The Director of Federal Programs coordinates with the Business Manager, Personnel Department, and MSIS Coordinator at the beginning of each school year, prior to the employee's first pay cycle (July or August), to ensure that salaries are paid from the appropriate fund, function, location and project year.
- The Director of Federal Programs examines expenses charged to salary and benefits line items to ensure accuracy by performing a General Account Inquiry in MUNIS to determine that expenses for salaries and benefits are generated by the approved Title/Exceptional Services/Child Nutrition personnel.
- Should discrepancies be noted, The Director of Federal Programs or Director of Special Education will request a Detailed Check History Report to make necessary corrections and accurate journal entries to the appropriate accounts.

#### **DETERMINE TIME AND EFFORT AND SEMI-ANNUAL CERTIFICATION - INDICATOR G1-G2-G3**

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

#### **FRINGE BENEFITS - INDICATOR G4**

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

The Business Manager will determine both the salary and benefits to be paid to each employee with federal funds. The Business Manager will enter the information into the current financial system (at this time is Marathon). The financial software automatically calculates the amount of various fringe benefits for the employee. Federal law provides the amount

entered by the Business Manager for FICA and Medicare, by state law for retirement, by the insurance company for workers' compensation, and by the amount the employee chooses for voluntary insurance benefits.

## **H. PROCUREMENT**

### **PROCUREMENT THRESHOLDS AND PROCEDURES - INDICATORS H1-H2-H3-H4**

Purchases funded by federal grant funds must adhere to regulations found in Uniform Guidance "Super Circular", 2 CFR 200(UGG), as a condition of receiving funds and to meet annual audit compliance. §200.317 – When Kosciusko School District procures property and services under a federal award, it must follow the same policies and procedures used for procurements from its non-federal funds. Kosciusko School District shall comply with §200.322 procurement of recovered materials and ensure that every purchase order or other contract includes any clauses required by section §200.326 (Appendix II to Part 200) contract provisions. Kosciusko School District will follow §200.318 General procurement standards through §200.326 contract provisions.

### **FEDERAL VS STATE PROCUREMENT THRESHOLDS**

#### **FEDERAL**

No comparable quotes required for purchase of less than \$5,000 of commodities or goods or \$10,000 of services. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold stated above. To the extent practicable, The Kosciusko School District must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if Kosciusko School District considers the price to be reasonable. This threshold is periodically adjusted for inflation.

**FOR MICRO-PURCHASES**, use sound judgment in identifying potential suppliers. Written purchase requests must be submitted to the Director of Federal Programs or Director of Special Education for approval. Contact the Director of Federal Programs, Director of Special Education or Business Manager with questions prior to submitting the purchase request. For example, installment payments less than \$10,000 towards a total purchase price greater than \$10,000 do not count as micro purchases. The total life of the contract amount must be used.

#### **STATE (CURRENTLY MOST RESTRICTIVE)**

No quotes needed for purchases less than \$5,000 (commodities).

### **SMALL PURCHASES/SIMPLIFIED ACQUISITIONS**

#### **FEDERAL**

Commodities/Goods: \$5,001 to \$50,000 and Services:\$10,001 to \$250,000

**FOR COMMODITIES**, minimum of 2 quotes required and must not be brand name restrictive. Documentation needs to be in writing from the vendors and can include screenshots from websites, copies of published price lists, and advertised pricing in established magazines or journals as stated in TITLE 48-Chapter 1-SubchapterC-Part 13 (13.106.3) for Simplified Acquisition Procedures.

#### **SUGGESTED**

(Two written quotes from vendors and one website screenshot) Documentation should be attached to the purchase order prior to routing for workflow and the buyer should not make the purchase until the purchase order has been fully

approved. If a purchase order is not received prior to an invoice, the Federal Programs Director will have the authority to reject the invoice from being paid against federal funds.

**STATE (CURRENTLY MOST RESTRICTIVE)**

\$5,000 to \$50,000 (commodities)

Must obtain at least two competitive quotes, however, publishing or posting advertisements is not necessary. The district may accept the lowest and/or best bid. Bids shall be submitted on a form provided by the district or on the vendor's letterhead and or identifiable bid form and signed by authorized personnel representing the vendor. This documentation should be attached to the purchase order prior to routing for workflow and the buyer should not make the purchase until the purchase order has been fully approved. If a purchase order is not received prior to an invoice, The Director of Federal Programs or Director of Special Education will have the authority to reject the invoice from being paid against federal funds.

**FORMAL SEALED BIDS & REQUESTS FOR PROPOSALS (RFP)**

**FEDERAL**

Requires competitive bidding process for commodities of \$50,001+ and request for proposals for services of \$250,001+. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program with price and other factors considered. Buyers will need to contact the Director of Federal Programs or Director of Special Education and Business Manager for assistance with the formal bid process. The Business Manager will work collaboratively with the Director and requestor to facilitate this process and meet all federal requirements. It is important that the buyer communicate plans for major purchases as early as possible to allow reasonable time to complete the bidding procedure.

**STATE (CURRENTLY MOST RESTRICTIVE)**

Requires formal sealed bids for commodities \$50,000 and up. Buyers will need to contact the Director of Federal Programs or Director of Special Education and Business Manager for assistance with the formal bid process. The Business Manager will work collaboratively with the Director and requestor to facilitate this process and meet all federal requirements. It is important that the buyer communicate plans for major purchases as early as possible to allow reasonable time to complete the bidding procedure.

**MISSISSIPPI EXPRESS PRODUCTS LIST (EPL) AND STATE CONTRACT ITEMS**

No bidding needed if within EPS dollar limitation. Include with your requisition the EPL or State Contract information. i.e., contract number, manufacturer name, and a price quote for approved vendors. If you require assistance, contact the Business Manager.

**NON-COMPETITIVE PROPOSALS – SOLE SOURCE AND EMERGENCIES §200.320 (f)(1)(2)(3)(4)**

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

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

## **SOLE SOURCE PROCEDURES**

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

## **EMERGENCY PROCEDURES**

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

## **CHAPTER 2: GENERAL PROCUREMENT STANDARDS AND PROCEDURES (§200.318)**

Administration Oversight §200.318 (B) The Kosciusko School District Director of Federal Programs or Director of Special Education and the designated Contract Administrator must assure that all procurement transactions adhere to the General Procurement Standards. They must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders, and before entering into a contract, make sure the contractor is not listed on the Excluded Parties Listing (Debarred Contractors – System for Award Management - SAM <https://www/eplis.gov/>) See also §200.213 and 2 CFRpart 180. They must also adhere to §200.324 Federal Awarding Agency Review requirements.

## **CONTRACT ADMINISTRATOR**

For all contracts, the department should name a Contract Administrator. The Contract Administrator shall be chosen prior to the beginning of the contract. The Contract Administrator will be responsible for the tasks, technical requirements (§200.319), service performance, and verifying that payments are in compliance with the contract.

## **EQUIPMENT STANDARDS §200.313 and 200.439**

The Kosciusko School District's Director of Federal Programs, and/or the designee, or Director of Special Education shall follow all federal regulations on equipment acquired under a federal award.

## **AVOIDING CONFLICTS OF INTERESTS §200.318 (C)(1)&(2)**

No Kosciusko School District employee may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee or any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Kosciusko School District employees may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts that may be perceived by a reasonable person as significant or excessive. The Kosciusko School District must disclose, in writing, any potential conflicts of interest to the federal awarding agency, i.e., MDE. (§200.112)

**MANDATORY DISCLOSURE (§200.113)** The Kosciusko School District must disclose to the federal awarding agency, i.e. MDE, all violations of federal criminal law involving fraud, bribery, or gratuity potentially affected the Federal award.

**COMPETITION (§200.319)**

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

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

**PREFERENCE LAWS PROHIBITED (§200.319(b))**

Kosciusko School District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state or local geographical preferences in the evaluation of bids or proposals.

**CLEAR AND ACCURATE TECHNICAL REQUIREMENTS (§200.319(c)(1)(2)(d))**

Kosciusko School District must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.

Technical Description:

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

**METHODS OF PROCUREMENT BIDS (§200.320 (C)) and RFPs (§200.320 (D))****PROCUREMENT FOR SEALED BIDS (FORMAL ADVERTISING)**

Bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder; the whole bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction if the conditions in paragraph(c) (1) of this section apply. (§200.320 (c)) In order for sealed bidding to be feasible, the following conditions should be present:

- \*A complete, adequate, and realistic specification for purchase description is available.
- \*Two or more responsible bidders are willing and able to compete effectively for the business.
- \*The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price. If sealed bids are used the following requirements apply:
- \*Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids and the invitation for bids must be publicly advertised.
- \*The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.

\*All bids will be opened at the time and place prescribed by in the invitation for bids, and the bids must be opened publicly.

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

\*Any or all bids may be rejected if there is a sound documented reason.

### **PROCUREMENT BY SEALED PROPOSALS (RFPs)**

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

\*Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical. \*Proposals must be solicited from an adequate number of qualified sources.

\*Follow the Kosciusko School District's method for conducting technical evaluations of the proposals received and for selecting recipients.

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

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

### **METHODS OF CONDUCTING TECHNICAL AND AWARD EVALUATIONS §200.318 (H)**

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

### **SEALED BIDS §200.320 (iv)(v)**

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

### **REQUESTS FOR PROPOSALS AND QUOTES §200.320 (4) (5)**

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

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

### **METHOD OF SOLICITATION PROTESTS §200.318 (K)**

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

### **KSD SOLICITATION PROTEST PROCEDURES**

#### **PROCEDURES FOR PRE-SOLICITATION - OPENING & CLOSING**

Protests concerning the solicitation process, including claims related to the bid documents, technical specifications, request for proposal, request for quotes, or other similar documents used by KSD must be filed in the KSD Business Office no later than five (5) calendar days prior to the solicitation bid opening or closing date. Intervening holidays and weekends are excluded in this computing. Protests filed after this deadline shall not be considered. Protests must be written and include, at a minimum, the following:

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

Protesters shall be responsible for confirmation of receipt of the written protest by KSD within the deadline.

Upon receipt of a timely protest, the KSD shall determine if the date for the bid opening or closing date for receipt of proposals should be postponed or continue without delay. The KSD may determine that the award of the contract without delay is necessary to protect substantial interests of the district. If the bid opening or closing date is postponed, the KSD will contact all parties who were furnished a copy of the solicitation to advise that a protest has been filed and that the bid opening or closing date for receipt of proposals is postponed until a decision has been issued. Notice of postponement will be in writing (electronic correspondence is acceptable.)

The KSD decision shall be final and conclusive. Upon issuance of the written decision to a timely protest, the KSD will issue an addendum, which will include the rescheduled date for the bid opening or closing date for the receipt of the solicitation.

#### **PROCEDURES AFTER SOLICITATION AWARD**

Bid/RFP/RFQ protests must be received in the KSD Business Office no later than five (5) calendar days after the formal announcement of the award of the contract. Intervening holidays and weekends are excluded in this computing. Protests filed regarding the bid award after the five (5) calendar days will not be considered. The protest shall be accompanied by the following:



1. Bid security to the KSD's cost for determining a bid protest shall be made in the form of a certified check or money order payable to the KSD, in the following amount applicable to the nature of the protest or value of the contract award:
  - Five percent (5%) of the protester's bid; or
  - In the case where the protester did not submit a bid, five percent (5%) of the lowest responsive and responsible bid received by the KSD; or
  - In the case of an RFP or RFQ, the following amounts based on the KSD's estimation of the value of such contract:
    - Equal to or greater than \$5,000 and less than \$25,000: \$1,000
    - Equal to or greater than \$25,000 and less than \$100,000: \$1,500
    - \$100,000 or greater: \$2,500
  - Such fee shall be returned if the solicitation protest is upheld; otherwise, fee is non-refundable.
2. Protests must be written and include, at a minimum, the following:
  - Name and address of the protester
  - Solicitation number
  - Detailed and specific provisions of Federal and/or State law, which would be violated.
  - Detailed statement of factual grounds for protest
  - Detailed statement of all legal and/or factual grounds for protest
3. Copies of all exhibits, evidence, or documents supporting the protest
4. Description of all remedies or relief requested

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

#### **APPEAL**

Violations of law will be referred to the local, state, or federal authority having proper jurisdiction. An appeal to involve local, state, federal agencies may only be commenced following exhaustion of the internal protest procedures above. The KSD is not liable for any attorney's fees.

#### **CONTRACTING WITH SMALL AND MINORITY BUSINESSES §200.321**

KSD must take all necessary affirmative steps to ensure the minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

#### **PROCUREMENT OF RECOVERED MATERIALS §200.322**

KSD and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency, consistent with maintaining a satisfactory level of completion, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded

\$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

### **CONTRACT COST AND PRICE §200.323**

KSD must perform a cost or price analysis in connection with every procurement action in excess of the Simplified Acquisition Threshold including contract modifications. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation, but as a starting point, KSD must make independent estimates before receiving bids or proposals. KSD must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. Costs or prices based on estimated costs for contracts under the federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable for the KSD under Subpart E-Cost Principles of this part. KSD may reference its own cost principles that comply with the federal cost principles. The cost plus percentage of cost and percentage of construction cost methods of contracting must not be used.

### **FEDERAL AWARDING AGENCY (MDE) REVIEW §200.324**

KSD must make available, upon request of the federal awarding agency, technical specifications on proposed procurements where the federal awarding agency believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if KSD desires to have the review accomplished after a solicitation has been developed, the federal awarding agency may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase. KSD must make available upon request, for the federal awarding agency pre-procurement review, procurement documents such as requests for proposals, invitations for bids, or independent cost estimates, when:

- KSD's procurement procedures or operation fails to comply with the procurement standards in this part;
- The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
- The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a "brand name" product;
- The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
- A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

KSD is exempt from the pre-procurement review if the federal awarding agency determines that its procurement systems comply with the standards of this part.

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

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

## **DUPLICATION OF ITEMS PURCHASED - INDICATOR H2**

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

## **EQUIPMENT**

The Director of Federal Programs or Director of Special Education will consult with the appropriate personnel to determine if the requested equipment is available in the district. The appropriate personnel include but are not limited to the Technology Coordinator, Technology Staff, Business Manager, and Fixed Asset Clerk. The Director of Federal Programs when necessary will visit the school in which the equipment is located to determine if the equipment is usable.

## **DUPLICATIONS**

The Director of Federal Programs or Director of Special Education will review purchases for unnecessary duplications before purchase.

## **SUPPLIES**

The Director of Federal Programs or Director of Special Education will consult with the appropriate personnel to determine if the requested supplies are available in the district. The appropriate personnel include but are not limited to building level Administrators, Teachers, and the Business Manager.

## **SERVICES**

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

## **PURCHASING PROCEDURES - INDICATOR H3-H4**

The purchase of goods or services using Federal funds shall follow the procedure as outlined below.

## **REQUISITIONS**

A requisition is the device by which management realizes that there is a need for materials. Requisitions are documents filled out by departments, schools, or teachers requesting that the purchasing department buys the items requested. The requisition **MUST** be signed by the person requesting the purchase at its specific location and the Principal at the specific location. Along with the Requisition, the Principal will complete an Allowability Checklist verifying the purchase is allowable, reasonable, necessary, and within the scope of the Schoolwide or LEA Consolidated Plan. The requisition will then be submitted to the Director of Federal Programs or Director of Special Education to ensure that the purchase is allowable, reasonable and necessary. All requisitions should be accompanied by any required quotes from approved vendors. If the purchase is allowable, reasonable, and necessary, The Director of Federal Programs or Director of Special Education will sign the requisition. The Superintendent will sign the requisition after the Director of Federal Programs or Director of Special Education.

## **PURCHASE ORDERS**

Purchase orders are documents issued by the school district to vendors ordering the items requested by departments, schools, or teachers. A purchase order is the document by which management places an order. Accepting a purchase order by a vendor affects a legally binding contract. The purchase order gives the vendor authority to ship the required items and binds the district for payment. Purchase orders are issued by the personnel in the Business Office based on the items being purchased in the requisition. The Director of Federal Programs or Director of Special Education, Business Manager or the Business Manager's Designee shall code the requisition with the proper funding codes prior to the purchase order being completed.

## RECEIVING REPORTS

Receiving reports are documents documenting the fact that the materials ordered were actually received.

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

- The school district utilizes purchase requisitions to be prepared by personnel whenever there is a request for materials. All requisitions shall require approval by next higher level administration other than the person actually requesting the material. Once approved this requisition should be forwarded to the central office, if generated at the school level, to the attention of the Director of Federal Programs.
- The Director of Federal Programs will ensure that the materials being requested for purchase are allowable, reasonable, and necessary based on the LEA Consolidated Application Plan. After deeming the materials allowable, reasonable, and necessary, the Director of Federal Programs shall code the requisition and pass the requisition to the next level for further processing. Any required quotes shall be attached.
- Requisitions meeting all public purchasing law requirements shall be issued a purchase order. The issuance of which is official notice to the vendor that you desire for the vendor to fill that order.
- When ordered materials are received. Either a receiving report shall be prepared by the person receiving the material or by central receiving, or in the absence of a receiving report, the vendor's invoice shall be signed by the person receiving the material and attached to the signed copy of the requisition.
- Prior to paying any claim, the accounts payable clerk should match the following documents: Purchase Requisitions, Purchase Order, Receiving Documents, and Vendor Invoices.
- All supporting documents shall be maintained on file for the period of time as determined by federal or state statute.

To ensure completeness of Procurement Records, district-paid auditors come yearly asking for a detailed audit report from Accounts Payable. From this report, they test item swift expenditure amounts by major fund code and give us a list of chosen vendors to pull. We pull these documents showing requisitions, purchase orders, checks, invoices, and claim numbers as documentation. After all requisitions, purchase orders, checks, invoices, and claims have been completed the Business Manager and The Director of Federal Programs or Director of Special Education will meet and begin the request for funds process on MCAPS.

## UNIFORM GUIDANCE - INDICATOR H6

Kosciusko School District follows this written procedure for awarding federally-funded contracts that ensures the appropriate approval and contains all applicable provisions stated in the Uniform Guidance. Contracts for the procurement of professional services may not be awarded on the basis of bids. Instead, services must be awarded on the basis of demonstrated competence and qualifications. To ensure vendors a fair and equal opportunity to do business with the Kosciusko School District, and to ensure that the services of the most qualified professionals are obtained, the district shall rank vendors based on their qualifications and then enter into negotiations with the most qualified vendor based on a fair and reasonable price. If the school district is unable to negotiate a satisfactory contract with the most highly qualified vendor, negotiations will formally end with that person or firm. The next most highly qualified vendor will then be asked to negotiate. Negotiations are continued in this sequence until a contract is finalized. Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusion in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235 ), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

**NOTE:** You may reference Kosciusko's Procurement Package/Manual for additional information.

## **CONTRACTOR OVERSIGHT - INDICATOR H6-H7-H8**

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

The Director of Federal Programs or Director of Special Education will oversee the contracted services provided the contracted services are at the district level and funded with federal funds. The Director of Federal Programs or Director of Special Education will be required to verify all invoices submitted by the contracted service provided along with the appropriate sign-in sheets and written documentation of the service performed. The written documentation should contain the date of service, brief summary of the scope of service performed and the signature of the person(s) providing the service.

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

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

## **PROCUREMENT FILES - INDICATOR H10**

Active federal procurement files are safeguarded and stored at the Kosciusko School District Business Office. Rationale, selection or rejection, contract type and price are covered in Encumbrances for Federal Programs and Procurement Thresholds and Procedures of this document.

## **SUSPENSION AND DEBARMENT - INDICATOR H11**

Prior to accepting a bid or quote from a contractor or vendor the Business Manager will check to determine if the contractor or vendor has been suspended or debarred from doing business with an agency as it related to federal funds. The Business Manager will use the following website to determine suspension or debarment.

System for Award Management (SAM): <https://sam.gov/content/home>. Documentation will be printed and kept on file in the Business Manager's office with regard to the status of a contractor or vendor. The Business Manager will complete a search of previous contractors and vendors at the beginning of the district's fiscal year. A search will be conducted for a new contractor or vendor prior to the awarding the bid or quote.

# **I. INDIRECT COST**

## **APPLICATION-CALCULATION OF INDIRECT COSTS - INDICATOR I1**

Kosciusko School District works with the Mississippi Department of Education (MDE) to calculate the Indirect Cost Rate. MDE sends the Annual Financial Report to the Business Manager. The Business Manager will fill in the Executive Administrators Cost and return to MDE. MDE will then complete the formula and the Indirect Cost Rate is determined and sent back to the district. Indirect costs for federal grant funds are calculated in the MCAPS program. The Business Manager and Director of Federal Programs or Director of Special Education will verify the rate is the same on the federal application.

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

Manager based on the individual grant fund. Our procedure is to take Indirect Cost on June 30th every year. This is to get an accurate picture of monies spent and ensure that Indirect Cost is handled correctly.

### **PROCESS FOR AN EXCESS OF INDIRECT COST - INDICATOR I2**

If the district mistakenly takes too much indirect cost, we will correct this due from/due to entry from the amount paid back to the district when July 1st occurs.

If it is determined that an excess amount of indirect cost, in the aggregate, has been paid to the district by the MDE Department of Federal Programs or MDE Department of Special Education under its federal awards due to a cost accounting error or oversight, the following procedure will be followed:

1. The Federal Programs Director or Director of Special Education and Business Manager will determine the amount of the overpayment.
2. The overpayment amount will be credited or refunded, as deemed appropriate by MDE.
3. The excess amount will be subject to applicable interest.

## **J. BUDGETING AND ACTIVITIES**

### **BUDGETING AND AMENDMENT ACTIVITIES/PROCEDURES - INDICATOR J1-J5**

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

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

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

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

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

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

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

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

### **COORDINATION OF EFFORTS ACROSS PROGRAMS - INDICATORS J3-J4**

Title, Special Education and Other Grants

1. The Federal Programs Director will include collaboration with other district departments (Technology, Special Education, Federal Programs, Instruction, Curriculum and Assessment, Child Nutrition, The Business Office, Community Relations, etc.) as a part of the grant application process via meetings, conference calls, emails, etc.
2. The collaboration continues throughout the year during the formal review and evaluation of the grant, which includes all schoolwide plans. Formal reviews and evaluations are held at a minimum of two times per year – fall (after state assessment results are official), and spring (during preparation for the new fiscal year plan)

The Federal Programs Director ensures that plan development is seamless with the process used in the development of state and local funds through collaboration, consultation, planning sessions, meetings, and training with other departments, especially the Business Department.

### **AMENDMENT/REVISION PREPARATION - INDICATOR J5**

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

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

### **BUDGET REVIEW AND ACCOUNT MAINTENANCE - INDICATOR J6**

The Director of Federal Programs or Director of Special Education and the Business Manager for the Kosciusko School District will review the Federal Program budgets as needed by reviewing expenditure reports for each federal program budget.

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

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

In addition to allowability, reasonability, necessity, and allocability, investments/purchases will be made with consideration to relative value (potential gains v. costs) and potential long-term sustainability of the product/services.

Using an evaluation of CNA along with the implementation of schoolwide plan and other evidence, the FPD and other administrators will determine the effectiveness of the expenditures from federal funds

The Director of Federal Programs or Director of Special Education uses the following factors outlines below to ensure relative value received from program funds are reasonable and necessary for the objectives of each program:

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

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

## **K. ALLOCATIONS**

### **BUDGETING FEDERAL PROGRAMS ALLOCATIONS - INDICATORS K1-K2**

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

#### **ALL TITLE AND ALL ESSER PROGRAMS**

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

The Title I, Part A Budget of the Kosciusko School District will follow the same procedure as those listed above with the following exceptions.

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

The total school allocation is determined in the following manner.

MCAPS calculates the PPA based on the amount of the allocation remaining once the district set-asides are entered into the budget application. MCAPS multiplies the PPA by the number of low-income students as entered on the Demographics page in MCAPS. Kosciusko School District allocates equal amounts of the Parent and Family Engagement allocation to each school in the district.



In developing ESSER budgets, consideration to prepare, to prevent, and to respond to COVID-19 will be the basis of all decision making processes for allocations, obligations, and purchases.

### L. MAINTENANCE OF EFFORT (MOE)

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

#### CALCULATION OF MOE - INDICATOR L1

The KSD strives to calculate maintenance of effort prior to September 30 each year. The following steps are completed to calculate MOE:

- Use this equation to calculate expenditures: (preceding year expenditures for funds, functions, and objects listed below) – (preceding year revenue for funds and functions listed below) = total preceding year aggregate expenditures.
- Use this equation to calculate minimum expenditures: second preceding year total aggregate expenditures x .9 = minimum preceding year aggregate expenditures.
- If total aggregate expenditures from step 1 exceed minimum aggregate expenditures from step 2, district has met MOE
- If the district has not met MOE, additional calculations will be made to determine per student expenditures. If per student expenditures for the preceding year equal or exceed 90 percent of per student expenditures for the second preceding fiscal year, the district has met MOE.

Column 1

Column 2

Funds:

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

Funds:

1000-1999	General Funds
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GL Code = 900 (Expenditures)

GL Code = 800 (Revenues)

Expenditure Functions:

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

Revenue Functions:

4000-4999	Federal Sources
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Object Codes:

100-199	Personal Services. Salaries
200-299	Personal Services. Employee Benefits
300-399	Purchased Services - Professional / Technical Services
400-499	Purchases Property Services

500-599	Other Purchased Services
600-699	Supplies
740	Furniture and Equipment (not Fixed)
810	Dues and Fees
890	Miscellaneous Expenditures

### **REQUIREMENT OF MOE AND FAILURE TO MEET MOE PROCEDURES**

Section 9521 of Every Student Succeeds Act (ESSA) provides that an Local Education Agency (LEA) may receive funds under Title I, Part A for any fiscal year inly if the State Education Agency (SEA) finds that either the combined fiscal effort per students or aggregate expenditures of the LEA and the State with respect to the provision of free public education by the LEA for the preceding fiscal year was not less than 90% of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year. If an LEA fails to meet the MOE requirement, the State Education Agency (SEA) must reduce the amount of funds allocated under the programs covered by the MOE requirement in any fiscal year in the exact proportion by which the LEA fails to maintain effort by failing below 90% of either the combined fiscal effort per student or aggregate expenditure. In reducing the LEA’s allocation because it failed to meet the MOE requirement, the SEA uses the measure most favorable to the LEA.

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

### **MONITORING**

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

### **WAIVER**

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

Equitable reasons:

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

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

### **DOCUMENTATION OF MOE**

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

## **M. COMPARABILITY**

Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Because Part A allocations are made annually, comparability is an annual requirement. The local educational agency (LEA) must develop written procedures for complying with the comparability of services requirements and implement those procedures annually. The comparability report is submitted annually to the Mississippi Department of Education (MDE), Office of Federal

Programs. The comparability requirement does not apply if the LEA has only one building in each grade span. The LEA may also exclude schools with one hundred or fewer students from its comparability determinations. The certifying official must be a district administrator not paid by Title I Part A funds.

### **COMPARABILITY COMPLIANCE - INDICATOR M1**

It shall be the responsibility of the Director of Federal Programs to ensure that Kosciusko School District remains in compliance with the comparability requirement set forth in ESA Section 1120 A (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 of 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 be found not to be receiving comparable services. When submitting the comparability report to MDE annually, the LEA will follow the MDE deadline for submitting the comparability report to MDE annually, the LEA will follow the MDE deadline for reporting.

### **MONITORING COMPARABILITY - INDICATOR M2**

#### **DETERMINING SCHOOLS TO BE INCLUDED**

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

#### **ACTUAL DATA**

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

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

Paraprofessionals are counted as .5 FTE

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

#### **METHOD**

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

## **REALLOCATION**

The Director of Federal Programs shall notify the Superintendent immediately if the calculation indicates that a school is not receiving comparable services. The LEA will then take immediate steps to reallocate resources as early as 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. The following steps are followed if it were determined that a school(s) was found to not be comparable.

## **PERSONNEL**

The Superintendent will notify the building level Principal of any personnel changes that will occur to ensure comparability. The Superintendent will notify the Kosciusko School District Board of Education President of any personnel changes to ensure comparability. The Superintendent and building level Principal would meet with the faculty and staff being considered for relocation to the school that is not comparable. If the Superintendent and building level Principal determine the need for additional faculty and staff to meet comparability the building level Principal would immediately begin the recruitment and employment process.

## **RESOURCES**

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

## **RECORDS**

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

## **DESIGNATE AN OFFICE TO TAKE COMPLAINTS**

The Director of Federal Programs of the Office of Federal Programs will be responsible for handling complaints that a school is not receiving comparable services. The Director of Federal Programs on a regular basis to ensure comparability exists throughout the school year will review comparability. Comparability is recalculated if there is a significant change in enrollment, in personnel, or when deemed necessary by the Director of Federal Programs.

# **N. EQUITABLE SERVICES**

**Equitable Services For Nonpublic Schools - Indicators N1-N2-N3-N4  
Receiving Title 1, Part A And Title Ii, Part A Funds Procedure**

**EQUITABLE SERVICES PROVISIONS - INDICATOR N1**

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

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

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

### **CALCULATING EQUITABLE SERVICES - INDICATOR N2**

The calculation of equitable services shall follow the guidelines as set forth by the Office of Federal Programs and The Office of Special Education at the Mississippi Department of Education. All forms shall be submitted with the LEA as directed by the Office of Federal Programs and The Office of Special Education. The Director of Federal Programs and Director of Special Education will submit the paperwork showing the equitable services calculations to the Office of Federal Programs and The Office of Special Education on or before the deadline set by this office.

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

### **PROVIDING EQUITABLE SERVICES - INDICATOR N3**

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

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

- Per pupil funding amount based on the poverty level of the school
- Number of students eligible for services
- School residential area in which the student resides

The non-public school students taking a pre-assessment and post-assessment to determine the progress over the period of time the services are provided would evaluate effectiveness of the program. These assessments would be grade-level appropriate for the students being served and based on the standards taught at the non-public school(s).

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

When and if a complaint were to arise the complaint would submit in writing the complaint to either the Headmaster/Principal or the Director of the Federal Programs/Director of Special Education based on the fact of where the complaint was employed at the time of the complaint.

Complaints from parents of the non-public school shall be directed to the Headmaster/Principal of the non-public school. All complaints should be submitted within five business days following the incident. The Headmaster/Principal or Director of Federal Programs/Director of Special Education shall have five business days to conduct an investigation either into the complaint.

The aforementioned personnel shall submit in writing the results of the investigation either to the Headmaster/Principal of the non-public school or to the Director of Federal Programs/Director of Special Education depending on the origin of the complaint. The aforementioned personnel shall, in collaboration, come to a joint solution for the complaint based on policies and procedures of each entity.

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

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

#### **APPROPRIATE USE OF EQUIPMENT - INDICATOR N4**

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

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

## **O. DATA QUALITY**

### **REVIEW PROCESS ENSURING DATA QUALITY - INDICATOR O1**

The Mississippi Public School Accountability Standards state:

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

Based on the above statement it is extremely important that data reported is as accurate as possible. Data is reported to the Mississippi Department of Education through the Mississippi Student Information System, MSIS. The Federal Programs Director ensures timely and accurate submission of all requested federal data and information.

### **MANAGEMENT CERTIFICATION PROCESS - INDICATOR O2**

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

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

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

Examples of data related to federal programs are Child Find, IDEA Eligibility, Title I Schoolwide Indicators, English Learner Indicators, Homeless Student Indicators, Neglected and Delinquent Indicators, and Foster children Indicators.

### **SCHOOL MONITORING FOR ACCURATE DATA - INDICATOR O3**

Data is reviewed by the district level Primary MSIS Contact will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district level Primary MSIS Contact will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level Primary MSIS Contact will collaborate with the school level Primary MSIS Contact if errors are found within the data or if there is a question about the quality of the data. Either the school level Primary MSIS Contact or the district level Primary MSIS Contact will correct the data prior to the submission to MSIS. Consequences for certifying incorrect information will be determined by the school and district level administration. In addition, this could result in additional risk assessment program points from the Office of Federal Programs.

### **ENSURING DATA QUALITY TRAINING - INDICATOR O4**

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

In addition the Director of Federal Programs/Director of Special Education shall maintain printed copies of the data submitted to MSIS with regards to the previously mentioned groups of students. The Director of Federal

Programs/Director of Special Education, in collaboration with the district level Primary MSIS Contact, will ensure that the data is accurately reported to MDE.

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

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

### **DATA QUALITY TRAINING**

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

### **GENERAL FISCAL REQUIREMENTS - INDICATOR P**

The Kosciusko School District will ensure that funds are liquidated within the grant period by reviewing budgets and expenditure reports for each federal grant project. The Director of Federal Programs/Director of Special Education will review these documents in collaboration with the Business Manager.

- Q. TITLE I, PART A**
- R. TITLE II, PART A**
- S. TITLE III, PART A**
- T. ESSA TRANSFERABILITY  
IDEA**

### **ESSER PROGRAMS FY21 (CARES 9/2022, CRRSA 9/2023, ARP 9/2024)**

A grantee and its sub-recipients may only use program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. Part 200), which include, among other things, the requirement that costs be reasonable and necessary for the accomplishment of program objectives, which are to prevent, prepare for, and respond to coronavirus.

For ESSER I CARES Act funds, if applicable, a local educational agency receiving ESSER funds under sections 18003 of the CARES Act shall provide equitable services in the same manner as provided under section 1117 of the ESEA to students and teachers in non-public schools, as determined in consultation with representatives of non-public schools.

### **PERIOD OF AVAILABILITY**

1. ESSER I: March 13, 2020 - September 30, 2022
2. ESSER II: March 13, 202\_ - September 30, 2023
3. ARP ESSER: March 13, 202\_ - September 30, 2024

### **ESSER allowable uses:**

The ARP ESSER Funds can be used in much the same way as the ESSER I Funds under the CARES Act and ESSER II Funds under the CRRSA Act.

1. Administration – 10% administrative cap, includes indirect cost rate charged against direct costs. Reference.



2. Any activity authorized by the ESEA of 1965, IDEA, AEFLA, and Perkins. *Note:* McKinney-Vento was not included as an allowable use under ESSER III ARP Act.
3. Coordination of preparedness and response efforts.
4. Providing principals and other school leaders with resources necessary to address the needs of their individual schools. *Note:* Not included in ESSER III/ARP Act.
5. Activities to address the unique needs of low-income students, children with disabilities, English learners, racial and ethnic minorities.
6. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.
7. Training and professional development for LEA staff on sanitation and minimizing the spread of infectious diseases.
8. Purchasing supplies to sanitize and clean the facilities of a LEA, including buildings operated by such agencies.
9. Planning, coordinating, and implementing activities during long-term closures.
10. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
11. Providing mental health services and supports.
12. Planning and implementing activities related to summer learning and supplemental after-school programs.
13. *New ESSER II* Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including:
  1. Administering and using high-quality assessments that are valid and reliable, to accurately assess academic progress and assist educators in meeting students' academic needs, including differentiating instruction.
  2. Implementing evidence-based activities to meet the comprehensive needs of students.
  3. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
  4. Tracking student attendance and improving student engagement in distance education.
14. *New ESSER II* School facility repairs and improvements to enable operation of schools to reduce the risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
15. *New ESSER II* Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.
16. *New ESSER III* Development of strategies and implementation of public health protocols that align with Centers for Disease Control and Prevention guidance on reopening and operating school facilities to maintain the health and safety of students, educators, and other staff.
17. Other activities that are necessary to maintain the operation and continuity of services in LEAs and continuing to employ existing staff of the LEA. Any entity that receives funds under the Education Stabilization Fund shall, to the greatest extent practicable, continue to pay its employees and contractors during the period of any disruptions or closures related to COVID-19.

## **ESSER CONSTRUCTION AND RENOVATIONS**

All construction and renovations must receive prior written approval from the Mississippi Department of Education. When using ESSER funds for construction and/or maintenance, the Kosciusko School District will verify all federal guidelines for bidding contracts are conducted in a full and open competitive manner. The Kosciusko School District will require contractors to have a statement within the contract stating they comply with the Davis Bacon Act wage requirements. The Kosciusko School District will verify entities through [www.sam.gov](http://www.sam.gov) debarment checks. The Kosciusko School District will, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. The contractor must provide shipping

receipts with invoices prior to payment. The Director of Federal Programs must sign all construction and/or materials invoices before they are paid with ESSER funds.

### **ADDITIONAL ESSER PROGRAMS**

The Kosciusko School District will follow the individual requirements of additional competitive and noncompetitive ESSER program grants provided by the Mississippi Department of Education.

### **AA. Title I, Part A: LEA-Level Reservations and Allocations to Title I – Indicators AA3, AA4, AA5**

The following procedures outline how the amounts of set asides are determined for Title I, Part A.

#### **HOMELESS:**

Kosciusko School District's amount set aside for homeless students within the district is \$100 per school year. This is determined by the population of the previous year. If the population were to increase, additional funds would be allocated for homeless students. The minimum amount was set aside because of the involvement of community businesses, civic organizations, and local churches that help the district meet the needs of homeless students. The funding set aside for these students is to be used to purchase supplies needed by these students.

#### **NEGLECTED AND DELINQUENT:**

The Kosciusko School District has one neglected facility located within its boundaries. The funding amount set aside each year is the allocation as determined by the MDE Office of Federal Programs.

#### **PARENT AND FAMILY ENGAGEMENT:**

The Kosciusko School District will reserve the required amount of 1% of the total allocation provided the total allocation for Title I, Part A is \$500,000.00 or greater. One hundred percent of these funds are allocated to the Title I schools within the district. At this time no Parent and Family Engagement funds are kept at the district level. The Title I schools will incorporate the use of a Parent and Family Engagement Coordinator and Committee, to be comprised of a majority of parents, to determine how these funds are used to support Parent and Family Engagement activities. The Director of Federal Programs will provide technical support to each of these committees during the course of the school year on an as-needed basis.

#### **EQUITABLE SERVICES:**

At this time the Kosciusko School District does not have a non-public school within the boundaries of the district that chooses to participate. No funds are set aside for this area.

#### **ENGLISH LEARNERS:**

At this time, the Kosciusko School District does not have a subgroup of EL students; however, to aid in serving these students, KSD sets aside at least \$250 to each school for additional English Learner materials to aid in English language acquisition.

#### **OPTIONAL RESERVATIONS:**

At this time there are no additional optional reservations of funds.

#### **TEACHER INCENTIVES:**

Kosciusko School District at this time does not reserve funds for teacher incentives.

**EARLY CHILDHOOD:**

Kosciusko School District currently has one pre-kindergarten classroom. Funding is provided for the pre-k teacher's salary and benefits, intervention software, and classroom supplies.

**SCHOOL CHOICE:**

Because there is no failing school, Kosciusko School District currently does not reserve funds for this area.

**ADMINISTRATIVE COSTS:**

Title I Part A funds are reserved for administrative costs. The amount of the funding reserved is determined by the percentage of the Director of Federal Programs and the Federal Programs Assistant's salaries and benefits that are paid from this funding source. Currently fifty percent of the salaries and benefits are paid from Title I, Part A funds. In addition to the salary, funds are set aside for travel expenditures, office supplies, and other needs for performing the duties of the Director of Federal Programs. The travel expenditures must be related to the performance of the duties as related to federal programs grants. All travel costs allocated to the federal program are allowable per the grant agreement, federal award, and Uniform Guidance. Less than twenty percent is taken for administrative costs.

**DISTRICT MANAGED INITIATIVES:**

Kosciusko School District does not reserve funding for this area at this time.

**RANKING AND SERVING SCHOOLS:**

Kosciusko School District uses the Free/Reduced Lunch Count to determine the poverty percentage of the schools within the district. If we were to have a school with a poverty level of seventy-five (75) percent or greater, it would automatically be served with Title I, Part A funds. At this time Kosciusko Lower, Kosciusko Middle, Kosciusko Upper, Kosciusko Junior High, and Kosciusko Senior High are served with Title I, Part A funds. At this time the district currently serves pre-kindergarten through twelfth grade with Title I, Part A funds. All schools within the district currently meet or exceed the required forty percent poverty level to be served with Title I, Part A funds.

**INDICATOR CC1****HOMELESS:**

Kosciusko School District's amount set aside for homeless students within the district is \$100 per school year. This is determined by the population of the previous year. If the population were to increase, additional funds would be allocated for homeless students. The minimum amount was set aside because of the involvement of community businesses, civic organizations, and local churches that help the district meet the needs of homeless students. The funding set aside for these students is to be used to purchase supplies needed by these students.

**KOSCIUSKO SCHOOL DISTRICT  
Professional Trip Request**

Name: \_\_\_\_\_ Today's Date: \_\_\_\_\_

\_\_\_\_\_ Kosciusko Lower Elementary  
\_\_\_\_\_ Kosciusko Middle Elementary  
\_\_\_\_\_ Kosciusko Upper Elementary  
\_\_\_\_\_ District Office  
\_\_\_\_\_ Kosciusko Junior High School  
\_\_\_\_\_ Kosciusko High School  
\_\_\_\_\_ Exceptional Services Office  
\_\_\_\_\_ Other \_\_\_\_\_

**Trip Information:**

Date (s) of Trip: \_\_\_\_\_ Destination: \_\_\_\_\_  
Departure Time: \_\_\_\_\_ Return Time: \_\_\_\_\_  
Purpose of Trip: \_\_\_\_\_

**Expenditure Information:**

Method of Transportation: \_\_\_\_\_ Personal Vehicle \_\_\_\_\_ School - Owned Vehicle  
I have a valid drivers license \_\_\_\_\_ Yes \_\_\_\_\_ No

If it is a personal vehicle, my vehicle is in good working order, has a valid inspection decal, and is appropriately insured.  
\_\_\_\_\_ Yes \_\_\_\_\_ No

**Expenses to be paid from:**

\_\_\_\_\_ District \_\_\_\_\_ Federal \_\_\_\_\_ ESSER \_\_\_\_\_ SPED

Estimated Cost: Updates yearly per <https://www.dfa.ms.gov>

Travel \_\_\_\_\_ Miles @ .67 (If school vehicle is not available) \$ \_\_\_\_\_  
\_\_\_\_\_ Miles @ .21 (If personal vehicle is taken) \$ \_\_\_\_\_  
Lodging (MUST keep Itemized Receipt) \$ \_\_\_\_\_  
Registration (MUST attach Invoice and Agenda) \$ \_\_\_\_\_  
Food (MUST have Itemized Receipts for full reimbursement) \$ \_\_\_\_\_  
Total Estimated Cost for Trip: \$ \_\_\_\_\_

\_\_\_\_\_  
Principal Signature Employee Signature

\_\_\_\_\_  
Federal Programs Signature Business Manager Signature

\_\_\_\_\_  
Superintendent Signature

 \_\_\_\_\_ Reserve Car \_\_\_\_\_ Reserve Expedition

**KOSCIUSKO SCHOOL DISTRICT**  
**Budget Amendment Checklist**

Upon inspecting the budgets through the month drawdown procedure (or if a school needs an amendment), the Director of Federal Programs 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 to 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 Director of Federal Programs and the Business Manager will occur. In this meeting the Director of Federal Programs and Business Manager will decide what areas of the budget need to be amended.
3. The Director of Federal Programs will create an internal budget amendment using the current budget amendment forms, then using these forms create a letter detailing each move necessary within MCAPS.
4. The Director of Federal Programs will log in to MCAPS and amend the budget. The letter will also be uploaded into "Related Documents" to document the moves made.
5. Once the Mississippi Department of Education 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.

**KOSCIUSKO SCHOOL DISTRICT**  
**Travel Checklist for Federal Funds**

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 the 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 ask if the hotel is 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 the 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 car, 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 in with your request for reimbursement.
8. Make sure to have the employee submit a "Zero Balance" hotel receipt.

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 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 reimbursements such as airline tickets and accommodation if not requested in advance.

**KOSCIUSKO SCHOOL DISTRICT**  
**Family Educational Rights and Privacy Act (FERPA)**

The Family Educational Rights and Privacy Act (FERPA) is a federal law that affords parents the right to have access to their children's education records, the right to seek to have the records amended, and the right to have some control over the disclosure of personally identifiable information from the education records. When a student turns 18 years old, or enters a postsecondary institution at any age, the rights under FERPA transfer from the parents to the student ("eligible student"). The FERPA statute is found at 20 U.S.C. § 1232g and the FERPA regulations are found at 34 CFR Part 99.

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

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

- Parents or eligible students have the right to inspect and review the student's education records maintained by the school. Schools are not required to provide copies of records unless, for reasons such as great distance, it is impossible for parents or eligible students to review the records. Schools may charge a fee for copies.
- Parents or eligible students have the right to request that a school correct records which they believe to be inaccurate or misleading. If the school decides not to amend the record, the parent or eligible student then has the right to a formal hearing. After the hearing, if the school still decides not to amend the record, the parent or eligible student has the right to place a statement with the record setting forth his or her view about the contested information.
- Generally, schools must have written permission from the parent or eligible student in order to release any information from a student's education record. However, FERPA allows schools to disclose those records, without consent, to the following parties or under the following conditions (34 CFR § 99.31):
  - School officials with legitimate educational interest;
  - Other schools to which a student is transferring;
  - Specified officials for audit or evaluation purposes;
  - Appropriate parties in connection with financial aid to a student;
  - Organizations conducting certain studies for or on behalf of the school;
  - Accrediting organizations;
  - To comply with a judicial order or lawfully issued subpoena;
  - Appropriate officials in cases of health and safety emergencies; and
  - State and local authorities, within a juvenile justice system, pursuant to specific State law.

Schools may disclose, without consent, "directory" information such as a student's name, address, telephone number, date and place of birth, honors and awards, and dates of attendance. However, schools must tell parents and eligible students about directory information and allow parents and eligible students a reasonable amount of time to request that the school not disclose directory information about them. Schools must notify parents and eligible students annually of their rights under FERPA. The actual means of notification (special letter, inclusion in a PTA bulletin, student handbook, or newspaper article) is left to the discretion of each school.

Retrieved from : <https://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html>

Appendix E

Kosciusko School District

Repair Order Form

Blue Tag # \_\_\_\_\_

Location:

Kosciusko Lower Elementary

Kosciusko Middle Elementary

Kosciusko Upper Elementary

Kosciusko Junior High School

Kosciusko High School

Special Education Office

Alternative School

Central Office

Vendor Name: \_\_\_\_\_

Description of item: \_\_\_\_\_

Blue Tag # of temporary replacement item if applicable: \_\_\_\_\_

Date shipped for repair: \_\_\_\_\_

Date Returned: \_\_\_\_\_

Principal Signature: \_\_\_\_\_

Teacher / Staff Signature: \_\_\_\_\_



Appendix F

Fixed Asset Check-Out Form - Staff

Kosciusko School District  
Assignment of Fixed Assets - Hand Receipt

This is to certify that I have the equipment listed below and I am using it to conduct official business for the Kosciusko School District.

Room #	Blue Tag Number	Description of Item

Employee Location: \_\_\_\_\_

Employee Signature: \_\_\_\_\_



Appendix H

Expense Voucher  
Kosciusko School District

Name: \_\_\_\_\_ Month: \_\_\_\_\_

Location:

- |   |   |
|---|---|
| <input type="checkbox"/> Kosciusko Lower Elementary | <input type="checkbox"/> Kosciusko Middle Elementary  |
| <input type="checkbox"/> Kosciusko Upper Elementary | <input type="checkbox"/> Kosciusko Junior High School |
| <input type="checkbox"/> Kosciusko High School      | <input type="checkbox"/> Special Education Office     |
| <input type="checkbox"/> Alternative School         | <input type="checkbox"/> Central Office               |

Total Amounts (itemize on the reverse side)

Meals	
Lodging	
Travel if School Vehicle is not available (.67 per mile)	
Travel if you chose to take personal vehicle (.21 per mile)	
Public Carrier Fee	
Dues and Fees	
Other Expenses	
<b>TOTAL EXPENSES</b>	

Agenda Required, Original Receipts Only

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Superintendent Signature: \_\_\_\_\_

DATE	STARTING MILEAGE	ENDING MILEAGE	TOTAL MILES

DATE	COST OF MEALS	TOTAL

DATE	COST OF HOTEL PER NIGHT	TOTAL

OTHER EXPENSES	LIST EXPENSE	PRICE	TOTAL

Appendix I

New Inventory Form  
Kosciusko School District

Blue Tag # \_\_\_\_\_ Green Tag # \_\_\_\_\_ Date: \_\_\_\_\_

Fund Code # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Purchase Order # \_\_\_\_\_ Cost \$ \_\_\_\_\_

Vendor Name: \_\_\_\_\_

Date Acquired: \_\_\_\_\_ Manufacturer: \_\_\_\_\_

Model # \_\_\_\_\_ Serial Number : \_\_\_\_\_

Description of Item : \_\_\_\_\_

Room # \_\_\_\_\_

Principal Signature: \_\_\_\_\_

Teacher – Staff Signature: \_\_\_\_\_

Please check the appropriate box:

District Purchase     Federal Purchase     ESSER Purchase     SPED Purchase

Location:

Kosciusko Lower Elementary                       Kosciusko Middle Elementary  
 Kosciusko Upper Elementary                       Kosciusko Junior High School  
 Kosciusko High School                               Special Education Office  
 Alternative School                                       Central Office

Date Received by Central Office: \_\_\_\_\_

Appendix J

Fixed Asset Change of Placement Form  
Kosciusko School District

Blue Tag #: \_\_\_\_\_

Green Tag #: \_\_\_\_\_

Date: \_\_\_\_\_

Description of Item : \_\_\_\_\_

Releasing School: \_\_\_\_\_ Room # \_\_\_\_\_

Receiving School: \_\_\_\_\_ Room # \_\_\_\_\_

Must be signed by BOTH:

Principal Releasing Item : \_\_\_\_\_

Teacher Releasing Item : \_\_\_\_\_

Principal Receiving Item : \_\_\_\_\_

Teacher Receiving Item : \_\_\_\_\_

Fixed Asset Manager: \_\_\_\_\_

Completion Date: \_\_\_\_\_

Appendix K

Fixed Asset Disposal Form  
Kosciusko School District

Blue Tag # \_\_\_\_\_ Green Tag # \_\_\_\_\_ Date: \_\_\_\_\_

Please check the appropriate box:

District Purchase     Federal Purchase     ESSER Purchase     SPED Purchase

Location:

Kosciusko Lower Elementary                       Kosciusko Middle Elementary  
 Kosciusko Upper Elementary                       Kosciusko Junior High School  
 Kosciusko High School                               Special Education Office  
 Alternative School                                       Central Office

Room # \_\_\_\_\_

Description of Item : \_\_\_\_\_

Please Check the appropriate circle:

Item is beyond repair and will be scrapped  
 Item is missing or stolen (Police Report MUST be attached)  
 Other \_\_\_\_\_

Principal Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Fixed Asset Signature: \_\_\_\_\_ Date: \_\_\_\_\_