Philadelphia Public School District

Federal Programs Procedure Manual

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APPROVED

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The policies of this manual apply to all Federal Grants accepted by the Philadelphia Public School District and shall be managed in accordance with the guidance of the United States Department of Education, Mississippi Department of Education, and local regulations.

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OVERVIEW OF FEDERAL GRANTS

While each state in the United States is responsible for funding and operations for the educational systems within their state, the federal government supplies additional funding to the states through Every Student Succeeds Act (ESSA).



Title I

The Title I, Part A program is a federally funded program that supplies additional support to schools/districts that serve in areas with a high percentage of low-income families. The purpose of Title I is to improve the quality of education and ensure that all children have access to a fair and high-quality education.

Title II

The purpose of Title II, Part A is to increase student academic achievement consistent with the challenging state academic standards; improve the quality and effectiveness of teacher, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

Title III

The purpose of Title III is to ensure that limited English proficient (LEP) students, including immigrant children and youth, develop English proficiency and meet the same academic content and academic achievement standards that other children are expected to meet. Schools use Title III funds to implement

language instruction educational programs designed to help LEP students achieve these standards. State educational agencies (SEAs), local educational agencies (LEAs), and schools are accountable for increasing the English proficiency and core academic content knowledge of LEP students.

Title IV

The purpose of the Title IV-A Student Support and Academic Enrichment (SSAE) grant is to improve students' academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to provide all students with access to a well-rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the academic achievement and digital literacy of all students.

Title V

The Rural Education Initiative is designed to address the unique needs of small, rural local education agencies (LEAs) that frequently lack the personnel and resources needed to compete effectively for Federal competitive grants and receive formula grant allocations under other programs in amounts too small to be effective in meeting their intended purposes.

ARP ESSER

Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation’s students.

BSCA

The purpose of this competitive grant is to provide qualifying LEA’s the opportunity to establish strategies and to carry out activities that will help to increase student’s sense of belonging.

School Improvement

The Mississippi Department of Education identifies schools for additional assistance and support, which includes professional development, leadership coaching, additional funding, and assistance to support the school’s transformation goals. We identify the schools that need the most assistance for their students to have the same opportunities for growth and success that exist for students in other schools. The Office of School Improvement (OSI) is responsible for supporting the systemic improvement and turnaround efforts of the lowest-performing schools.

Introduction

This manual sets forth the policies and procedures used by Philadelphia Public School District (the district) to administer federal funds. The manual contains the internal controls and grant management standards used by the district to ensure that all federal funds are lawfully expended. New employees of the district, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the district's rules and practices.

POLICY & PROCEDURE MANUAL DOCUMENT STRUCTURE GUIDE

MAIN INDICATOR FROM MDE'S OFFICE OF FEDERAL PROGRAMS MONITORING GUIDELINES

SUMMARY OF SECTION

{EDGAR ALIGNMENTS (found in Section)}

Office of Federal Programs Monitoring Document Indicator: Summary of Indicator

[includes Policy Descriptions, EDGAR/Legal Alignment for the individual indicator, Responsible Individuals, and Graphic Organizer (where applicable)]

Policy Description

SCHOOL BOARD ADOPTED POLICY CODE (found in individual Indicator)

EDGAR Alignment (found in individual Indicator)

Responsible Individuals:

Policy Graphic Organizer (where applicable)

SECTION A

ACCOUNTING SYSTEMS & FISCAL CONTROLS

{2 C.F.R. 200.302 AND 34 C.F.R. 76.702}

A-1: Allowable cost/use of funds

In compliance with Federal regulation 2 C.F.R. Part 200, the following procedures will be implemented to ensure that federal funds are expended according to program requirements and cost principles as outlined in 2 C.F.R. Part 200, Subpart E.

All costs charged to a federal grant must be *Allowable*, *Reasonable, Necessary, and Allocable*.

Allowability

For a cost to be considered allowable based on the Education Department General Administrative Regulations (EDGAR), the following criteria will be addressed:

- The cost is necessary and reasonable for the performance of the Federal award and is allocable to a particular grant based on the specifications of the grant.
- Is able to remain in compliance with the requirements and limitations of the grant's directives.
- Is able to legally follow the policies and procedures of all costs expended by Philadelphia Public Schools demonstrating consistency of purchasing through all programs throughout the district.
- The cost is utilized as the grant describes for the purpose of academic achievement and will not be purchased indirectly for other purposes.
- Is able to follow the purchasing guidelines of Generally Accepted Accounting Principles (GAAP).
- Will not be utilized as a "match" or cost sharing with any other federally financed program in either the current or prior year period.
- Is able to be documented that the purchase met all of the policies of Philadelphia Public School District's purchasing/procurement procedures.
- The cost is able to be utilized expensed during the approved budget period unless otherwise authorized by the Office of Federal Programs.

Necessary

Purchases that are considered necessary are determined by the needs of the program. The objectives/goals of the program and/or grant will not be achieved without the requested expenditure.

Philadelphia Public Schools will utilize stakeholder input in the form of an annual Comprehensive Needs Survey, Biannual Needs Interviews, and Annual Program Evaluations to determine necessity. When determining if a cost is necessary, the district considers:

a. Whether the cost is needed for the proper and efficient performance of the grant program;
b. Whether the cost is identified in the approved schoolwide plan, budget, and/or application;
c. Whether there is an educational benefit associated with the cost;
d. Whether the cost aligns with identified needs based on the results of the comprehensive needs assessment, needs interviews, and/or program evaluations; and
e. Whether the cost addressed program goals and objectives and is based on program data.

Reasonable

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally funded. In determining the reasonableness of a given cost, consideration must be given to:

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

To demonstrate reasonableness, Philadelphia Public School District will adhere to the purchasing suggestions of supplying comparison quotes for purchases from at least one additional vendor.

All requisitions will be approved by the Federal Programs Director to demonstrate that the justification of the purchase has been reviewed and verified.

Allocable

A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with the relative benefits received. This standard is met if the cost:

a. Is incurred specifically for the Federal award;
b. Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
c. Is necessary for the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

Costs can only be in proportion to the value received by the grant awarded to the funded program.

Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, apart from the guidance of the previous paragraph, the costs may be allocated or transferred to benefited projects on any reasonable documented basis. Where the purchase of equipment or other capital assets is specifically authorized under a federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

In addition, all costs will follow federal, state, local and district laws, policies, and procedures consistently and ethically in accordance with Generally Accepted Accounting Principles (GAAP). Cost accrued and funded with federal monies should not be included in match proposals or in the form of applicable credit.

Measures taken in order to ensure allowability, reasonability, necessity, allocability, and compliance will be documented and retained by the Federal Programs Director.

Hence, the Philadelphia Public School District Federal Programs Director in conjunction with the Business Manager will ensure oversight and compliance with C.F.R. Part 200 as follows:

1. Provide annual training for all relevant personnel, including school principals and school contacts, to ensure a thorough understanding of the grant and cost principles.

2. Monitor and approve all requests for expenditures to ensure oversight and compliance with C.F.R. Part 200 Subpart E - Cost Principles as well as all other requirements of the grant.

Prior Written Approval

To avoid subsequent disallowance, the district may seek prior written approval of the Mississippi Department of Education in advance of the incurrence of special or unusual costs. [§200.407]

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent, Principals, Directors

A-1: Allowability of Travel

Professional learning opportunities may require personnel of the Philadelphia Public School District to participate in educational meetings away from the district site. These instances may require the reimbursement of expenses incurred by the person for travel to and from the meeting site, lodging, meals, registration, and other major items related to the meetings. Expenses related to these costs will be henceforth referred to as Travel.

Travel: Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient's non-federally funded activities and in accordance with the recipient's written travel reimbursement policies. 2 C.F.R. § 200.475(a).

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the district in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must justify that (1) participation of the individual is necessary for the federal award; and (2) the costs are reasonable and consistent with the district's established written policy. 2 C.F.R. § 200.475(b).

In order for travel to be an allowable reimbursable expense from a federal grant, all travel must have written documentation of request and supervisor, federal programs, and superintendent approval prior to the date of travel.

Length and distance from Philadelphia Public School District location will determine the necessity of acquiring overnight stay expenses for lodging, meals, or other necessary expenses incurred in the course of such travel, subject to limitations placed on meals for intrastate and interstate official travel by the State Department of Finance and Administration and rules and regulations adopted by the State Department of Audit.

DJD Expense Reimbursements

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent, Principals, Directors

A-2: Approving Federal Programs Expenditures

All purchases made with Federal funds must meet the requirements of the grant as approved by the funding agency. Title I expenditures must have a direct impact on improving student achievement; therefore, principals are responsible and accountable for Schoolwide Program expenditures. All Title I expenditures must be in the Schoolwide Plan/Comprehensive Needs Assessment and Improvement/ and Improvement Plans, as applicable.

1. The school principal submits a requisition electronically or interoffice mail to the Federal Program Director or designee. All required purchasing information must accompany the request, i.e. quote(s), detailed specifications for purchase being requested, justification for the purchase, if required.

2. The Federal Programs Director reviews the request, ensuring that:
    - The purchase is aligned with the approved grant or district plan/the Schoolwide Plan/Comprehensive Needs Assessment and Improvement/ and Improvement Plans, as applicable the expense is allowable, reasonable, necessary and allocable.

3. If the requested items are not aligned with the approved grant/district plan or schoolwide plan the requested items are unallowable, unreasonable, unnecessary and/or non-allocable, the request is denied/not approved. The Federal Programs Director or designee will provide feedback to the principal/person making the request on why the request was denied via email and/or telephone conversation within a reasonable time frame.

4. The district's financial system will not allow entry of a requisition if funds are not available. The requester must email or call the Federal Programs Director or designee to discuss viable alternatives or begin the revision process as specified in the grant/program. Title grants that are in the Mississippi Comprehensive Automated Performance-based System (MCAPS) will be revised using the on-line system.

5. Equipment requisitions are generally processed at the department/district level to ensure approval from the Technology Department and to receive potential cost benefits/reductions for volume purchases. The administrative assistant/bookkeeper or secretary enters the requisition and submits the requisition to the school principal or director for approval.

6. The Federal Programs Director and/or Business Manager approves the requisition in Marathon, which is electronically forwarded to the Business Office for review. The requisition will be approved or denied. Reasons for the denial are automatically returned to the authorized director in Marathon. Approved requisitions are next forwarded to the district authorized purchasing agent, the Business Manager, before final approval to the Superintendent for generation of a purchase order.

The Federal Programs Director provides annual training for principals and Title I School contacts that include allowable cost guidelines. In addition to the annual training, the Federal Programs

Director provides specific guidance on allowability during technical assistance visits, telephone calls and emails.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent, Principals, Directors

Section A-1 & A-2: Purchase Approval Process

Phase 1

- The Principal/Director/Superintendent request purchase through requisition to the Federal Programs Director.

Phase 2

- The Federal Programs Director determines whether the request is allowable, reasonable, necessary, and allocable.
- If the purchase does not meet one of the purchasing guideline criteria, then the Federal Programs Director is responsible for notifying the Principal/Director/Superintendent of the unallowabililty of the expenditure through conferencing or written notification via letter or email in a timely manner.

Phase 3

- The Federal Programs Director alongside the Business Manager determines affordability and equitability of the requested purchase.
- If the purchase is deemed unaffordable by the Federal Programs Director and/or Business Manager, then the Principal/Director/Superintendent will be informed of the unaffordability of the expenditure through conferencing or written notification via letter or email in a timely manner.

Phase 4

- After reviewing the request allowability, affordability, necessity and documentation requirements for the purchase, Federal Programs Director approves the request and signs the requisition to indicate approval of request.
- If the Federal Programs Director finds that any of these components are missing from the purchase request, the Federal Programs Director may deny the request for purchase or afford the requester of the purchase to revise their request to include further justification/documentation.

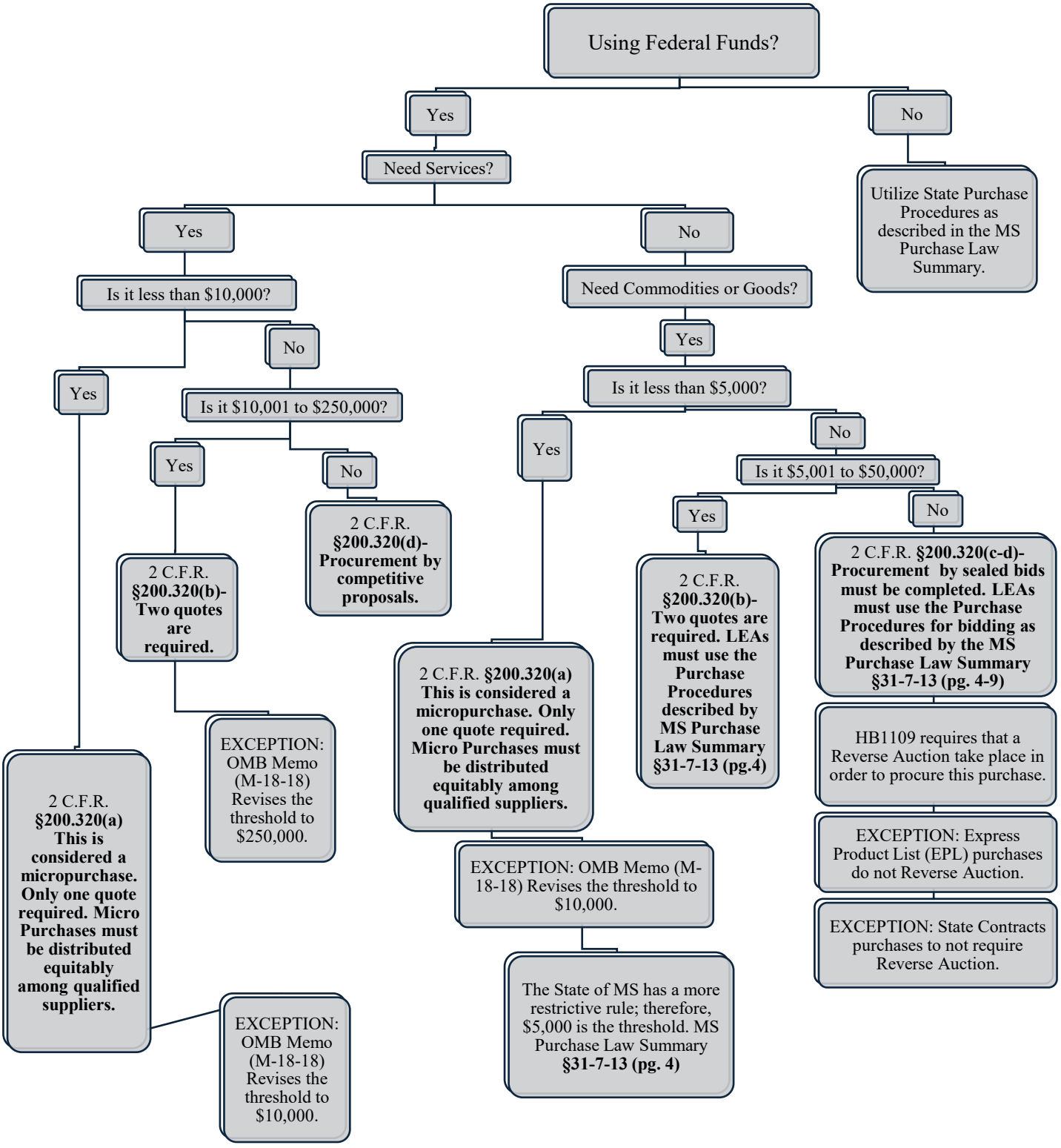
Phase 5

- After reviewing the request allowability, affordability, necessity and documentation requirements for the purchase, the Business Manager approves the request and signs the requisition to indicate approval of the request.
- If the Business Manager finds that any of these components are missing from the purchase request, the Business Manager may deny the request for purchase or afford the requester of the purchase to revise their request to include further justification/documentation.

Phase 6

- Upon approval from the Federal Programs Director and Business Manager, the requisition is handed to the Purchasing Clerk who will then create a Purchase Order.
- [Purchasing Process continues in Section A-3]

Mississippi Department of Education- Federal Procurement Decision Tree



To access the interactive MDE- Federal Programs Decision Tree, click the link below:

Mississippi Department of Education- Federal Programs Decision Tree

A-3: Access to Accounting Systems

The Accounting Systems for all Federal Programs Grants will be monitored through the Mississippi Department of Education's preferred grant management system, Mississippi Comprehensive Automated Performance-based System (MCAPS), and the financial management system for Philadelphia Public Schools, Marathon, a program powered through Central Access.

To protect Philadelphia Public School District from unauthorized uses of funds or access to vital financial information to unnecessary parties, an Accounting System Segregation of Duties has been established for both MCAPS and Marathon.

Accounting System Segregation of Duties

Rights to the financial information systems are assigned predicated on the employee's job duties and need to know. All district employees have access to the data and functions needed to complete their job responsibilities - no more, no less.

Authorized Access to MCAPS

The Federal Programs Director for Philadelphia Public School will have administrative rights to the platform, MCAPS. Administrators for MCAPS will be assigned to the district following a documented request to the Mississippi Department of Education's Office of Federal Programs.

As an administrator of MCAPS, the Federal Programs Director will be responsible for providing access to users as needed in order to complete the requirements for the awarded federal grants.

Individuals within the district who require authorization rights include: the Business Manager, Superintendent, and Assistant Superintendent. Principals will be provided with access that allows them to complete the School Wide Plan for their respective schools.

Authorized Access to Marathon

The Business Manager for Philadelphia Public Schools will have administrative rights for the financial platform, Marathon. Marathon houses all of the financial records for Philadelphia Public School District and serves as the financial data management system that aids in streamlining the business processes. The district uses automated approval routing for everything from purchase requisitions approval to documentation upload through Marathon.

The Business Manager creates, and controls logical groups of employees based on roles, cost centers, schools, departments, or any accounting sub-group necessary to designate data access. User access is controlled by software applications, job function, account code access, and work location.

The key Segregation of Duties security features controls include:

- Role-based set-up and assignment for each employee with access to Marathon
- User-level restrictions for separation of duties
- Application, menu, field-level security
- Assigned passwords
- Human Resources (HR) role-based document security for HIPPA compliance.
- Access and change logs for audit purposes

Purchasing Process

Duties are segregated. The requisition is prepared at the school level or by the Federal Programs Director. The Federal Programs Director approves the requisition and signs. The requisition is taken to the Business Manager for approval. The requisition is then forwarded to the purchasing clerk, who prepares the purchase order. The purchase order is forwarded to the superintendent for approval. Then the purchase order is printed by the purchasing clerk and forwarded accordingly. Purchase order is sent to the vendor. Once the item is received, the packing slip is filed. The invoice is submitted to accounts payable.

The accounting system is flagged and should duplicated the invoice entered. Purchase orders cannot be entered in excess of the budget in the accounting system. Periodically, authorized financial officers will review the budget looking for unclosed purchase orders. Also, at the time of the monthly draw, Philadelphia Public School District personnel check for any items that may have gotten through in excess of the budget.

DFCAA Federal Loans and Grants; DJEC Federal Purchasing and Procedures

Responsible Individuals: Business Manager, Human Resources Manager, Superintendent, Purchasing Officer, Accounts Payable, Principals

Section A-3: Purchase Approval Process (contd.)

Once a Purchase Order is created by the Purchasing Clerk, the Purchasing Clerk then forwards to purchase order to the superintendent for approval.

- If the purchase is not approved by the Superintendent, then the Superintendent will notify the Federal Programs Director and the Business Manager of the decision via conference or email in a timely manner.

Upon approval by the Superintendent, the Purchase Order will be printed by the Purchasing Clerk and provided to the appropriate individual who will sent the purchase order to the vendor.

Once the service/item purchased is received, and the service/items purchased have been verified, then an invoice is submitted to Accounts Payable.

A-4: Over Obligation of Funds

An obligation of federal funds is a commitment from Philadelphia Public School District to pay for purchases/services and then be reimbursed by the Federal grant for such eligible and allowable costs. Ongoing monitoring is a primary component of proactively managing obligations to prevent the over-obligation of program funds, misstatement of unliquidated obligations, duplicate payments, or other inappropriate charges to the grant programs.

The Philadelphia Public School District will implement the following procedures to ensure appropriate accounts management and maintenance:

The district financial system provides safeguards that are automatic and guard against over-obligation of funds/spending at the fund, function and object code levels. The Office of Federal Programs monitors all purchases and works with the schools to revise/amend plans as needed.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

A-4: Misstatement of Unliquidated Funds

1. The Federal Programs Director or designee reviews documentation for the drawdown requests, as applicable, with the Business Manager to ensure that reimbursements are credited to the appropriate grant in a timely manner.

2. The Federal Programs Director review/match and remaining available funds as provided by the Mississippi Department of Education (MDE) and/or MCAPS with district revenue reports at least semi-annually. Any discrepancies are addressed and corrected immediately via journal entries and/or budget corrections.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

A-4: Duplicate Payments

1. The Federal Programs Director and/or the Business Manager perform a periodic review of the following:
    a. Outstanding purchase orders to determine status
    b. Outstanding purchase order reports to examine purchases with the same total costs
    c. Purchase orders by vendor reports to examine close or duplicate invoice numbers, close or duplicate purchase order numbers, close or same invoice amounts

2. In the event where matching or duplication occurs the Federal Programs Director and/or Accounts Payable will inform the Business Manager who will redirect that staff to do the following: redo or check on duplicate payments.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

A-5: Controls for Obligation of Funds & Periodic Review of Accounts

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

1. The Federal Programs Director and/or designee perform, at least semi-annually, review of all budgets with the Business Manager to determine that all transactions, including refunds, refunds from prior years, re-coded transactions, outstanding checks, etc. are accurately recorded to the appropriate grant. Any discrepancies are addressed and corrected immediately.

2. The Federal Programs Director and/or designee perform a review, at the time of Request for Cash, of all accounts to ensure that: 1) expenses are attributed to the correct funding year; 2) expenses, especially salaries and benefits, are attributed to the correct organization and grant program, (District, School, and Federal), and that such benefits are charged at the appropriate percentages of pay. Any discrepancies are addressed and corrected immediately.

    a. The Business Manager draws down and sends reports to the Federal Programs Director or designee for review and filing.
    b. Business Manager alerts/discuss with Federal Programs Director or designee refunds, re-coded transactions, journal entries, etc.

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).

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

A-6: Alignment of Federal & District Budgets

Federal awards are bestowed by the grant fund year, and it is imperative that funds are identified by the grant fund year to ensure that these funds are allowed and expended within the timeframes specified by the award. All grant budgets are reviewed in preparation for the monthly drawdown. Philadelphia Public School District will utilize the program code portion of the fund code to indicate the funding year for a particular grant.

Additionally, the Federal Programs Director and/or designee will perform a formal review of all budgets, at least by the close of the fiscal year, at the fund, function and object code levels by funding year, to verify alignment with the approved grant application and/or revisions.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

A-6: Separate Accounting for Federal Grants

The district will use and maintain within its accounting system the agreed upon Uniform System of Accounts organization codes designated for Federal accounts, i.e., Title I – 2211, Title II – 2511; Title IV – 2811, Title V – 2311, IDEA - 2610, Preschool - 2620, Child Nutrition – 2110, etc.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Business Manager

A-6: Budget Alignment by Funding Year

1. For any Federal grant with a fiscal period that ends after the district's fiscal year (twelve months), a program-year identifier is necessary to maintain the marathon of funds awarded, and to ensure that these funds are expended as approved and liquidated within the timeframes dictated by the grant, i.e., Title I and Title II – 27 months.

2. The district utilizes the Prescribed Coding System as maintained in the Accounting Manual for School Districts by the Mississippi Department of Education.

3. Specific to Federal Grants management, the district utilizes the funding Code section of its account code to separate and to identify the grant year.

For Example: 2211 Title I; 2213 Title I – 1003(a) School Improvement; 2218 Title I FY18 (Report as 2211); 2219 Title I FY19 (Report as 2211); 2220 Title I FY20 (Report as 2211); 2311 Title VI – Rural and Low – Income; 2318 Title V Rural and Low (Report as 2311); 2319 Title V Rural and Low (Report as 2311);.Title II –Improve Teacher

4. The Department of Federal Programs and/or the Business Office will assign funding codes as applicable for each funding year and special program with the preparation of the grant budget/new funding year.

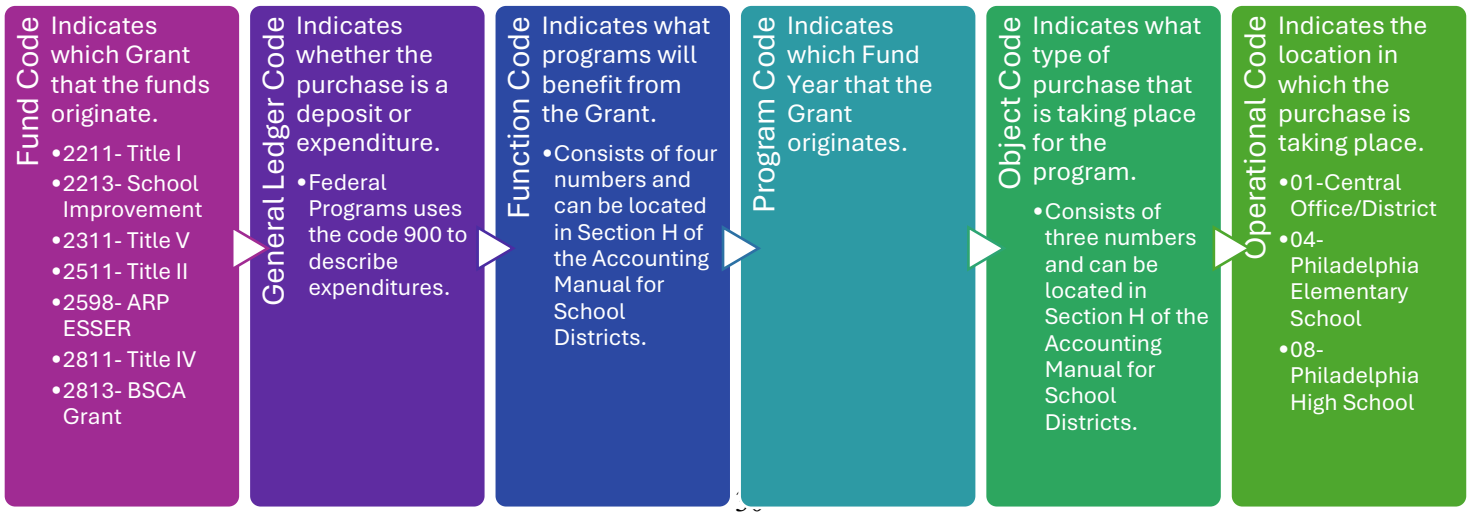
5. Federal Programs Director and Business Manager are responsible for the alignment of Federal grants and district budgets.

Best Practice: Documentation of meetings, periodic reviews, etc., should be signed and dated by the appropriate personnel and kept in accordance with record retention requirements.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Business Manager

Section A-6: Accounting System Fund Code Structure



SECTION B

PERIOD OF AVAILABILITY CARRYOVER

{2 C.F.R. 200.309, 2 C.F.R. 200.343(b), 34 C.F.R. 76.707, 34 C.F.R. 76.709}

B-1: Limitations- Title I

Philadelphia Public School District is allowed to carryover no more than fifteen (15) percent of its Title I funds not expended during the initial twelve – (12) month period of the grant (October 1 to September 30). While every effort is made to expend all the funds during the initial 12-month period of the grant, the district will expend/obligate 85% of the current year's allocation by September 30, of the current funding year.

* Due to the early closing of schools for Winter Break, liquidation of funds should be coordinated with the early draw down date as well as the district's payment schedule. To be liquidated implies that an invoice has been received and a check has been issued on or before 12-30 of the current fund year.

Use of Carryover Funds

Title I fiscal guidance issued in February 2008 indicates that the districts have "significant discretion" in handling carryover funds. For example, the district may:

1. Add carryover funds to the new funding year's allocation and re-distribute the funds to schools in accordance with normal allocation procedures. Required set-asides must be carried over for that set-aside, and equitable share carryover from funding years prior to FY2018 must remain for private schools. Also, redistribution of funds from an allocation prior to FY2018 must take into consideration private school equitable share.

2. Designate the carryover funds for any particular activity supported by districtwide reservation of funds, i.e., additional parent involvement, extended day/summer school, professional development, etc. (Source: ESSA *Moving Toward a Well-Rounded Title I*, Manasevit, Winters and Cowan)

Philadelphia Public School District will address carryover funds as follows:

1. The Federal Programs Director or designee will monitor the budgets to ensure that expenditures are made in a timely manner, and/or revisions are requested in a timely manner.

2. The Federal Programs Director and/or designee, and/or Business Manager will calculate the 15% carryover for each school and the district and provide this information to the school principals and school contacts during the second semester of the current funding year.

3. The Federal Programs Director will consult with school principals to plan the expenditure of carryover funds in a timely manner, ensuring that the plans are based on current needs and data, and planned expenditures are allowable, reasonable, necessary and allocable. In the fiscal year, the Federal Programs Director will reach out for input from schools.

4. The Federal Programs Director or designee will make the necessary revisions, if required.

5. Carryover funds will be expended first for common activities across funding years. i.e., professional development, equipment, instructional supplies, parental activities, etc.

6. The Federal Programs Director will review final expenditures made from the carryover funds as of June 30th of the current fiscal year (the end of the school district's fiscal year) to determine if a revision will be needed to have all funds expended/obligated by September 30th of the upcoming funding year.

7. Every Student Succeeds Act (ESSA) requires that all equitable share funds for private/non-public school(s) be spent in the current funding year. The Federal Programs Director, through meaningful consultation, will meet with private school officials during the second semester of the current funding year to develop plans to expend/obligate the entire Title I equitable share allocations by September 30th of the current funding year, as practicable. (*They have opted out each year).*

Waiver

The Mississippi Department of Education has the option of waving the 15 percent limitation for a district, once every three (3) years. The district must request the waiver, and the Mississippi Department of Education must determine if the request is reasonable and necessary, or that supplemental appropriations have become available in the year.

Responsible Individuals: Federal Programs Director, Business Manager, Principals

SECTION C

AUDIT REQUIREMENTS

{(2 C.F.R. 200.303(d), 2 C.F.R. 200.331(d)(3), 2 C.F.R. 200.331(f), 2 C.F.R. 200.508, 2 C.F.R. 200.511(a), 2 C.F.R. 200.512)}

Audit Resolution Corrective Action

If it is determined that significant deficiencies and material weaknesses in internal controls, significant instances of abuse, material noncompliance and known questioned costs greater than $25,000.00, then Philadelphia Public School District is required to report these audit findings to the Mississippi Department of Education in a timely manner. Upon determination that further investigation is required into the matter, the Superintendent, Federal Programs Director, and Business Manager, alongside auditing personnel, if necessary, will create an Audit Resolution Corrective Action Plan (CAP).

C-1: Audit Resolution

1. The Business Manager is assigned to promptly follow-up and take the necessary actions/steps to resolve any audit findings/citations in a timely manner. Responsible departments/schools will be notified and given information/directions/assigned tasks/time fames by the Business Manager to help with efforts to resolve/correct findings/citations within the specified time limits.

2. The Federal Programs Director will promptly follow-up and take the necessary actions/steps to resolve any programmatic and/or fiscal findings during the respective monitoring cycles. Responsible departments/schools will be notified and given information/directions/assigned tasks/timeframes by the Federal Programs Director to help with efforts to resolve/correct findings/citations within the specified time limits.

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent

C-2: Corrective Action Plan

1. Should a Corrective Action Plan (CAP) be required due to an audit finding(s)/citation(s), the Business Manager will inform the Superintendent. The Superintendent will review the audit finding(s)/citation(s) and will take the necessary steps with the appropriate personnel to correct the finding from the impacted department(s)/school(s).

2. The district will develop a CAP within five (5) to seven (7) working days of the audit finding(s).

3. The CAP will be submitted to the Single Audit auditor/preparer for inclusion in the final audit report.

4. The team will be responsible for the implementation of the CAP as well as the monitoring and evaluation of the plan.

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent

SECTION D

INTERNAL CONTROLS

{2 C.F.R. 200.303}

Philadelphia Public School District establishes and maintains a system of effective internal controls over Federal Awards that provide reasonable assurance that the district is managing Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of Federal awards.

The plan for internal control is such that the work of employees shall be subdivided so that no single employee performs a complete cycle of operations. Specific procedures are established for each area of administration and accounting to ensure proper authorization by designated officials for all actions taken.

Administrative controls include, but are not limited to, the plan of organization, the procedures, and the records used by management in the decision-making processes leading to authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the organization and is the starting point for establishing accounting control of transactions.

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

- Transactions are recorded in accordance with general or specific authorization of the management of the Philadelphia Public School District.
- Transactions are recorded as necessary to permit the 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 Philadelphia Public 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 the Philadelphia Public School District's system of Internal Controls are:

- *Segregation of 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* – Philadelphia Public School District's management will ensure that approved procedures and methods (as outlined in this policy) are implemented and Philadelphia Public School District staff is directed to employ those procedures and methods in performing day-to-day operations of the district.
- *Sound Practices* – Philadelphia Public School District's system of Internal Controls establishes various error-checking routines that are performed in connection with

recordkeeping, including periodic comparison of recorded amounts with existing assets and liabilities.

- *Quality of Personnel* – The management of the Philadelphia Public School District makes every effort to employ competent personnel in all areas of work. An emphasis is placed on the integrity of all personnel.
- *Actual System Performance* – The management of the Philadelphia Public School District makes every effort to ensure that the personnel of the district perform the duties and function assigned to each. The integrity of the system of Internal Controls is protected when personnel operate it as designed.

The *Philadelphia Public School District Business Office – Accounting Policies and Procedures Manual details* the district's policies and procedures for Internal Controls.

In addition, the LEA must take reasonable cybersecurity and other measures to safeguard information including protected personal identifiable information (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the LEA considers consistent with applicable privacy laws. (2 CFR § 200.303(e)).

D-1: Checks & Balances

The district has checks and balances to ensure segregation of duties, matching of invoices and other documentation to purchase orders, and other various forms and procedures to ensure transactions are only performed by authorized personnel. The district has various levels of review for purchases, fixed assets, grant management, and appropriate documentation. Additionally, the district's information, data and financial systems all provide safeguards to limit assigned users to view only their assigned modules which are strictly controlled by the system managers. District departments/schools may also institute additional internal controls to address checks and balances that emphasize the importance of marathon and ethical values specific to department operations.

DFCAA Federal Loans and Grants

Responsible Individuals: Central Office Employees of Philadelphia Public School District, Principals

Section D-1: Internal Controls Structures

The management of the Philadelphia Public School District has developed specific internal control procedures and assigned specific personnel to five broad areas of responsibility within the district. The five areas are: Revenues (Cash Receipts), Expenses (Cash Disbursements), Encumbrances, Payroll, and Inventory/Capital Assets.

The specific Internal Control procedures and personnel assigned to each responsibility are outlined as follows:

Area of Responsibility	Persons Responsible	Responsibility
Revenue *(Cash Receipts)*	Business Manager	• Accept checks received by mail and electronically for state, local, and federal funding and other various projects. • Assigns a General Ledger Code to all prepared receipts in the receipt book and enters receipts into the accounting software. • Records checks and cash when received in a receipt book. • Prepare a two-part pre-numbered receipt for every revenue item received. One copy is maintained in the receipt book. • Prepare a two-part deposit ticket. One copy is maintained in the deposit book. • Deposits are made on a daily basis and are physically taken to the bank. • Uses deposit slips to verify the district's accounting system's record of deposits against monthly bank statements. • Reviews accounting software record of checks received by mail and electronic funds received to verify accuracy of general ledger codes and deposit amounts. • Prepares monthly bank reconciliation.
Expenses *(Cash Disbursements)*	Accounts Payable Clerk (Prior to Board Approval)	• Receives invoices from the school secretaries/bookkeepers. • Enter invoices into Philadelphia School District Computerized Accounting System for payment on the next docket. • Enters services invoices into the Philadelphia Public School District Computerized Accounting System for payment on next prepared docket. • Receives check requests approved by the Superintendent. • Routes all incoming mail, including invoices and bills, and directs to the proper recipient. • Sends invoice to person who initiated the purchase to sign indicating that goods/services have been rendered/received if a packing slip/receiving report is not submitted in a timely manner. • Receives back through inter-school mail signed invoices indicating that goods or services have been rendered or received in the absence of a packing slip or receiving report. • Matches signed invoices with copy of purchase order from the open purchase order file. • Reconciles purchase order with invoice; investigates any discrepancies. • Mails checks to appropriate destinations.

		• Prints claim docket. • Prepares claim docket for Board of Education signatures. • Reviews of all invoices prior to the printing of the claim docket.
	Superintendent	• Reviews claim docket. • Approves purchase orders.
	Board of Education	• Reviews claim docket and grants approval to issue pay warrants.
	Business Manager (Following Board Approval)	• Completes Accounts Payable bank transfer after claim docket is approved by the board
	Accounts Payable Clerk (Following Board Approval)	• Prints computerized accounts payable checks. • Mails checks with required supporting documentation to vendors. • Prints paid cover sheet which lists check numbers and date paid on all claims. • Files paid invoices with original purchase order by claim number in the appropriate accounts payable paid filing cabinet.
	Business Manager/Child Nutrition Facilitator/Accounts Payable Clerk	• Business Manager completes the monthly bank reconciliations. The Child Nutrition Facilitator reviews child and nutrition bank reconciliations, and the accounts payable clerk reviews activity/class and club bank reconciliations. • Business Manager completes bank reconciliation certificates to be approved by the Board of Education as part of monthly financial statements.
Encumbrances	Employee Initiating the Purchase/Federal Programs Director/Business Manager/Superintendent	• The principal/designee initiates the purchase in collaboration with the Office of Federal Programs (OFP). The OFP/school designee will initiate purchase at the request of the principal/designee. Micro-Purchase method of procurement for goods/commodities less than $5,000; purchased services less than $10,000. Two quotes are required and must be attached if the purchase requisition totals between $5,001 and $75,000 for commodities/goods; between $10,001 and $250,000 for services. If it is a contract for services of more than $10,000.00 the termination clause must be included in the proposal and the proposal must be signed by both parties. A termination statement will be added to all educational consulting contracts regardless of the amount. • The school bookkeeper/designee will submit the requisition (along with quotes, etc.) to the Federal Programs bookkeeper who codes and uploads the requisition with the appropriate budget code. If it is a contract for services of more than $10,000.00 the termination clause must be included in the proposal and the proposal must be signed by both parties. If not, the requisition will not be coded or uploaded. A termination statement will be added to all educational consulting contracts regardless of the amount. • The Federal Programs bookkeeper/designee then submits the requisition to the Federal Programs Director for approval. The Federal Programs Director approves and submits to the Business Manager. Once the Business Manager approves, they then submit

		it to the Superintendent. The Superintendent then approves and submits it to the Purchasing Agent who upgrades the requisition to a purchase order.
	Purchasing Agent/ Business Manager	• Enters and approves the electronic requisition in the accounting software, requesting the issuance of a purchase order. If it is a contract for services of more than $10,000.00 the termination clause must be included in the proposal and the proposal must be signed by both parties. If not, the requisition will not be processed. A termination statement will be added to all educational consulting contracts regardless of the amount. • Electronically upgrades the requisition to a purchase order, once requisition has been approved, and checks quotes, bids, and state contracts, when applicable. • Notify the principals, directors, or supervisors via email that the purchase orders have been approved and are ready to print. • Attaches one file copy of the approved purchase order to the original purchase requisition and files in the open purchase order file for matching with the vendor invoices for payment. • Reviews the open purchase order report. Follows up on all purchase orders that remain open for ninety (90) days or longer.
	Federal Programs Director	• Codes the requisition with the appropriate code and uploads. • Keeps one copy of purchase requisition for his/her records. • Views, through the school accounting system, the completed purchase requisition, reviews for general ledger coding accuracy, and upgrades the purchase requisition to a purchase order. • Forwards purchase order to the vendor.
Payroll	Human Resources/Payroll Clerk	• Receives from prospective employees all applications for employment. • Maintains an application file for prospective employees. • Completes background check on recommended employees.
	Principals/ Supervisors/ Directors	• Recommend to the Superintendent of Education all certified and non-certified staff to be employed in the Philadelphia Public School District.
	Superintendent	• Recommends to the Philadelphia Public School District Board of Education that the school district enter into contract, in the manner prescribed by law, with all certified staff. • Recommends to the Philadelphia Public School District Board of Education all non-certified staff to be employed by the school district. •
	Board of Education	• Approves employment and salary/rate of all personnel in the school district.
	Payroll Clerk	• Distributes new employee employment package. • Receives new employee employment package from all approved new employees.

		• Builds new employee record in the personnel/payroll software of the Philadelphia Public School District. • If applicable, generates a contract of employment for certified employees. • If applicable, enrolls and builds new employee records in time and attendance system • On a monthly basis, enters hours worked into the payroll module of the district's accounting system. • On a daily basis, updates each employee record for leave taken. • On a monthly basis, performs any other maintenance to employee records in the payroll module of the district's accounting system. • On a monthly basis, computes direct deposit reports and employee benefits/withholding checks. • On a monthly basis, prepares ACH file report for bank. • On a monthly basis, makes available to all employees an electronic or paper copy of direct deposit stub. • Mails and/or pays by EFT employee benefits/withholdings checks to vendors.
	Business Manager	• On a monthly basis, funds payroll using electronic banking.
Capital Assets/ Inventory Assets	Purchasing Clerk/Federal Programs Director/ Business Manager	• Identifies all Capital Assets/Inventory Assets when reviewing purchase requisitions to check for proper coding. • On a monthly basis, runs a report after claim docket is complete to verify that no assets or equipment has been overlooked for tagging. • The Business Manager then meets with the District Fixed Assets Manager who completes the following if an asset was not properly tagged. • Requests an "Add an Asset Form" from the person who made the purchase and attaches a copy of the purchase order and invoice. • Reconciles the report to submitted forms. • Enters the asset information into the accounting software program and assigns the item an inventory tag (barcode). • Applies the Capital Assets/Inventory Assets Barcode Tag to the asset.
	District Fixed Assets Manager/ Federal Programs Director	• Ensures that physical inventories are conducted once each calendar year. • Receives back from appropriate person the completed Capital Assets/Inventory Assets Receiving Report and files for future reference.

D-2: Protection Against Waste, Fraud, & Abuse

The district and individual departments are responsible for enacting controls to protect against waste, fraud and abuse and the evaluation of such controls to include how to respond to any identified risks.

Definitions of Waste, Fraud, Abuse, and Corruption can be found in the definitions portion of this procedure manual.

Examples of Fraud, Waste, Abuse, and Corruption (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

The Federal Programs Director provides annual training to the schools on Federal regulations, budgets, policies, procedures, the approved grant etc., to ensure funds are spent appropriately and programs are implemented with Marathon. Additionally, the monitoring, review and evaluation of the district and schoolwide plans with the respective planning teams inherently provide a layer of protective controls and serves as a means to identify and respond to risks/potential problems.

Philadelphia Public School District does not condone any action that can be classified as Waste, Fraud, Abuse, and/or Corruption. It is the responsibility of all Philadelphia Public School District employees to report suspected fraud, waste, or abuse if confidence in the activities by the employee is substantiated. These concerns should be presented to the Superintendent or designee.

All reports presented to the Superintendent will be investigated including those suspicions involving: employees, providers, contractors, and/or vendors. These investigations should be made in a timely, thorough manner.

Additionally, reporting of activities or individuals expected to be participating in activities involving waste, fraud, abuse, and/or corruption may be anonymously reported to the Office of Inspector General. Information regarding reporting can be located on the Philadelphia Public School District's Office of Federal Program's website (www.phillytornadoes.com).

DJEC Federal Purchasing and Procurement

Responsible Individuals: Philadelphia Public School District

D-2: Whistleblower Protections

In accordance with 2 CFR § 200.113 and the Mississippi Whistleblower Protection Act (§ 25-9-171 et seq.), this procedure ensures a safe, confidential, and retaliation-free process for reporting concerns about fraud, waste, abuse, or violations of law or policy related to federally funded programs in the district.

Who Can Report:
Any district employee, contractor, vendor, or member of the public may report suspected wrongdoing in connection with the Office of Federal Programs.

What to Report:
Reportable actions include, but are not limited to:

- Misuse or mismanagement of federal funds
- Fraudulent financial practices
- Violations of federal program regulations
- Conflicts of interest or ethics violations
- Gross mismanagement, waste, or abuse of authority

Reporting Methods:
Reports to the district may be submitted through any of the following means:

- In writing to the Director of Federal Programs or Superintendent
- Anonymously, through a sealed letter mailed or delivered to the District Office labeled "Confidential – Whistleblower"
- Additional whistleblower reporting options can be found on the district website and will be updated as necessary.

Confidentiality:
All reports will be treated with strict confidentiality to the extent allowed by law. The identity of a whistleblower will only be disclosed when required by investigative or legal necessity.

Protection from Retaliation:
In compliance with 2 CFR § 200.113 and Mississippi Code § 25-9-173, any individual who, in good faith, reports suspected misconduct shall be protected from retaliation, harassment, or adverse employment actions. Retaliation is prohibited and may result in disciplinary or legal consequences.

Investigation and Follow-Up:
The district will review all allegations promptly and fairly. If a violation is substantiated, corrective or disciplinary action will be taken in accordance with federal and state law, district policy, and grant requirements. Whistleblowers may receive general notice of the outcome, where appropriate.

Recordkeeping and Compliance:
All reports and investigations will be documented and maintained in accordance with federal and state records retention policies. The district will report any credible evidence of violations involving federal funds to the proper authorities, including the Mississippi Department of Education (MDE) and federal oversight agencies, as required.

DJEC Federal Purchasing and Procurement

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent

D-3: Evaluation of Internal Control Systems

The on-going implementation of internal controls, compliance and effectiveness will be conducted by the designated Receipting Person. The management of the Philadelphia Public 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 and 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 Payroll Clerk or other members of the management team conduct/implement.

In addition, the MDE Federal Programs full on-site monitoring visit serves as the evaluation tool for the Federal Programs internal control procedures/processes. Should the monitoring visit realize any deficiencies of effectiveness, the Federal Programs Director, Business Manager, and Superintendent are responsible for developing and implementing a Corrective Action Plan.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent

SECTION E

RECORDS & INFORMATION MANAGEMENT

{2 C.F.R. 200.79, 2 C.F.R. 200.303(e), 2 C.F.R. 200.333, 2 C.F.R. 200.336(a), 34 C.F.R. 76.730-731}

E-1: Personally, Identifiable Information

It is the policy of Philadelphia Public School District to protect the sensitive personally identifiable information about students, employees and others from inadvertent, negligent and willful disclosure or breach of such information, data or records. Violation of this policy may result in corrective action up to, and including, termination and may be punishable by law.

Access to all Philadelphia Public School District information systems will be deactivated following a change in employee status.

Should a printed report include the SSN, the recipient of the report should immediately notify the The Business Office or the Technology Director, darken out the SSN so that it cannot be read when held to the light and/or shredded. This information can be found in the district's handbook and online during registration for parents to give permission.

JR Student Records; JRAB Compliance with FERPA

Responsible Individuals: Philadelphia Public School District

E-2: Personnel Training in Records & Information

The Philadelphia Public School District will ensure training opportunities for all employees that have access to personal, identifiable information is provided on federal and state regulations pertaining to the protection and sensitivity of records.

JRAB Compliance with FERPA

Responsible Individuals: Federal Programs Director, Philadelphia Public School District

E-3: Access to Records/Controls/Limits

1. Philadelphia Public School District provides access to any documents, papers, and transcripts as well as access to personnel for the purpose of interview and discussion related to such documents as the Federal grant awarding agency, Inspectors General, and/or the Comptroller General of the USA in order to make audits, examinations, excerpts and transcripts. The district also allows access to public records pertinent to a Federal award, except for protected personally identifiable information (PII) or when the Federal awarding agency can demonstrate that such records will be kept confidential and would be exempted from disclosure pursuant to the Freedom of information Act or controlled unclassified information pursuant to Executive Order 13556 if the records had belonged to the Federal awarding agency.

2. Should the Federal awarding agency, Inspectors Generals and/or the Comptroller General of the USA require access to records, the Superintendent and Business Manager will be point of contact for gathering and disseminating such records.

3. For records requested by the MDE or other State entities, the department will serve as the point of contact for gathering the documentation and dissemination of the records after review by the Superintendent and Business Manager.

4. Philadelphia Public School District utilizes the following information systems: Marathon, SAMS Student Data System, MSIS, the Human Resources online application system, and the Child Nutrition online application system. Access to each of these systems is password controlled and based solely on the employees' need to know to fully complete his or her job responsibilities. Levels of access are granted, monitored and controlled by the following departments as designated by the Superintendent:

    - Marathon – Business Manager
    - SAMS/student registration – SAMS Coordinator
    - MSIS – MSIS Personnel Coordinator
    - MCAPS – State and Federal Programs Director
    - Food Services System – Child Nutrition Director
    - Talent Ed- Human Resource Director

The district follows the standard industry guidelines and practices regarding the setting, use and changing of passwords and training is provided to all new employees/newly assigned personnel requiring access to district systems, etc.

For additional information refer to the following sections of this manual: Section 1 – *Internal Controls*; Section XIII – Technology Systems/S*ecurity over Data- Passwords and User Accounts*; Section XIV – *Information Management;* Section XV – *Financial and Human Resources Management Systems*.

JRAB Compliance with FERPA

Responsible Individuals: Federal Programs Director, Business Manager, MSIS Coordinator, Child Nutrition Coordinator, Human Resources

E-4: Records Retention

2 C.F.R. §200.333 Retention Requirements for records states: *Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of five years from the date of submission of the final expenditure report or, for the Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient.*

"For example, FY2018 Title I grant does not end until September 30, 2020, therefore, records must be maintained until September 30, 2025 – a total of five (5) years. In some instances, records may need to be maintained longer because of a district single audit, litigation, etc. The Business Manager will be responsible for alerting Federal Programs Director of any records that must be maintained beyond the five-year mark and where the records should be stored/located. As stated in Board Policy JR, no records which are in the process of being audited by the State Department of Audit or which are the basis of litigation shall be destroyed until at least twelve (12) months after final completion of said audits and litigation."

Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

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

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

The Philadelphia Public School District will retain records for the federal awarding agency and should, whenever practicable, collect, transmit, and store Federal award-related information in open and machine-readable formats rather than in closed formats or on paper. When paper copies are used, the Federal awarding agency or pass-through entity must always provide or accept paper versions of Federal award-related information to and from the district upon request. The paper copies are submitted to the Federal-awarding agency or pass-through entity must not require more than an original and two copies. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions

may be substituted by duplication or other forms of electronic media if they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

Responsible Individuals: Federal Programs Director, Business Manager

E-4: Records Conversion from Paper to Digital

36 CFR Part 1236 Subpart E outlines federal processes and requirements for digitizing permanent federal records from a paper source to a digitized format. The district recognizes digitized products converted from permanent records as property of the district and shall be stored on a media source accessible to District employees either via the district designated cloud source, email, or District-owned digital hard drive or other storage device. Digital products shall be maintained in a secure and accessible format that ensures integrity, reliability, and compliance with applicable records management and retention policies.

Responsible Individuals: Federal Programs Director, Business Manager

E-5: Records & Directory Information

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.

The school will release directory information concerning students unless requested in writing not to do so. Requests from colleges, military organizations, prospective employers, and other legitimate groups may be honored.

The district will notify parents with an Opt-Out Letter (Section 8528 Form) each year, which will allow parents to opt out of any PII information being released to military recruiters or IHL.

JR Student Records

Responsible Individuals: Federal Programs Director, Principals, School Counselor

SECTION F

EQUIPMENT/PROPERTY MANAGEMENT

{2 C.F.R. 200.313-314, Mississippi Public School Asset Management Manual}

F-1: Equipment Management Database

Philadelphia Public 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 including, but not limited to:

- Description of the item,
- Serial number and other identifying numbers,
- Vendor,
- Acquisition date,
- Cost,
- Percentage of Federal participation in the cost,
- Physical location of property by building and room,
- Use and condition, and
- Disposition data (date, method of disposition, sale price-if applicable).

DM Fixed Assets Policy

Responsible Individuals: Federal Programs Director, Fixed Asset Coordinator, Technology Director, Business Manager

F-1: Depreciation of Fixed Assets

Assets purchased with federal or state funds that cost $5,000 or more will be depreciated using the straight-line method with no salvage value. Standard useful life estimates are:

- Technology: 3 years
- Furniture: 5 years
- Equipment/Vehicles: 8 years
- Buildings/Improvements: 15–30 years

Depreciation is calculated annually at the end of the fiscal year by the Business Office. All depreciation records are maintained for at least five years or as required by the funding source.

DM Fixed Assets Policy

Responsible Individuals: Federal Programs Director, Fixed Asset Coordinator, Technology Director, Business Manager, Principals

F-1: Protection of Highly Walkable Items

The Philadelphia Public School District's Office of Federal Programs ensures that all highly walkable items—such as laptops, tablets, cameras, and other small, high-value equipment purchased with federal funds—are properly inventoried, tagged, tracked, and assigned to responsible staff. Items must be used appropriately, stored securely, and checked annually through a physical inventory. Any loss, theft, or transfer must be reported immediately, and all procedures follow federal and state regulations.

DM Fixed Assets Policy

Responsible Individuals: Federal Programs Director, Fixed Asset Coordinator, Technology Director, Business Manager, Principals

F-2: Equipment/Property Inventory Audit

Philadelphia Public School District will conduct a thorough annual review of all equipment/property tagged as fixed assets. Following each review, the district will determine whether the item should dispose of unusable equipment and supplies purchased using Federal funds in accordance with relevant State laws and 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.

The district will conduct at least one annual inventory of equipment purchased with Title I funds. These audits will be conducted ideally at the beginning of the second nine weeks and/or prior to the end of the fourth nine weeks, however, not later than the close of the fiscal year.

Audit procedures are as follows:

1. The Fixed Assets Manager and school inventory personnel will determine a date to conduct the audit.
2. Upon completion of the on-site audit, the Fixed Assets Manager will send a list of any items that were not located during the audit and/or were in the wrong location, if the finding was not corrected on-site, during the on-site visit.
3. The school inventory personnel must locate any missing inventory immediately. When missing inventory item(s) are found, the Fixed Assets Manager will verify via a second on-site visit.
4. If the equipment is not found, the Fixed Assets Manager will notify the school principal and the Federal Programs Director or designee. The school personnel should follow the steps and provide the appropriate documentation to the Fixed Assets Manager and Office of Federal Programs in a reasonable time frame (i.e., affidavit, police report for stolen equipment, etc.)

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

DM Fixed Assets Policy

Responsible Individuals: Federal Programs Director, Fixed Asset Coordinator, Technology Director, Principals

F-3: Prevention of Loss, Damage, or Theft of Property

All items are tagged as property of the Philadelphia Public School District and distinguished whether the item was purchased through district or federal funds. All equipment purchased using federal funds should be utilized to support academic achievement, but should be limited to use in the assigned, documented area. Should an item need to be moved to another area for use, a transfer document should be completed prior to moving the item.

Items reported as stolen following a thorough audit will be reported as stolen property via a police report to the local law enforcement agency.

DM Fixed Assets Policy

Responsible Individuals: Federal Programs Director, Fixed Asset Coordinator, Technology Director, Principals

F-4: Property Maintenance

1. The Philadelphia Public School District values its property/equipment and provides an online system for maintenance. The Technology Department provides technical support via a Technology Help Desk which is the central point of contact for the district online system for standard technology repair and/or assistance. District personnel enter a technology/maintenance repair request directly into the Technology Help Desk system.

2. The Technology Department Director performs routine maintenance/service on technology equipment and to clear trouble tickets from the Technology Help Desk system.

3. Routine maintenance of equipment and software updates, etc., are performed throughout the school year and during non-school times, as required. The Technology Department utilizes various software applications to provide updates/revisions, etc., to district computers, operating systems, etc.

DM Fixed Assets Policy

Responsible Individuals: Federal Programs Director, Fixed Assets Coordinator, Technology Director, Principals

F-5: Disposal of Equipment

The district maintains and follows policies and procedures for disposal of all equipment purchased with state and/or Federal funds that are aligned with state and Federal laws and regulations regarding disposal of equipment.

DO School Properties Disposal Procedure

Responsible Individuals: Federal Programs Director, Fixed Assets Coordinator, Technology Director, Superintendent, School Board (when applicable)

F-6: Sell of Disposable Equipment

Should the district be required to sell equipment, the district, under the direction of the Board of Education and Superintendent, will make every effort to ensure that the highest possible return is received.

EBJ School Property Development Act of 2005

Responsible Individuals: Federal Programs Director, Fixed Assets Coordinator, Technology Director, Superintendent, School Board (when applicable)

F-7: Disposal of Equipment with Fair Market Value

If the Philadelphia Public School District is authorized or required to sell equipment, responsible individuals follow MS Code Section 37-7-455 which requires advertisement for three consecutive weeks and receive sealed bids. Equipment is sold to the highest bidder. This procedure will also be followed for proper disposal of equipment with a fair market value of greater than $5,000.

EBJ School Property Development Act of 2005

Responsible Individuals: Federal Programs Director, Fixed Assets Coordinator, Technology Director, Superintendent, School Board

F-8: Essential/Beneficial Purchasing

1. The Federal Programs Director or designee and Fixed Assets Manager are responsible for the approval, purchasing, tagging, monitoring of use, and the final disposal of all federally purchased equipment and supplies. All equipment purchases are in line with the approved plan which is based on a campus needs assessment. Periodic reviews of equipment and materials' use are accomplished through meetings with school personnel, observations of equipment and materials placement and use throughout the school, and the conducting of physical inventories.

2. 2 CFR 200.313 (c)(1), states that the district may continue to use equipment in the program or project for which it was acquired as long as needed, whether the project or program continues to be supported by Federal funds. Should this situation occur, the Federal Programs Director are responsible for the oversight and subsequent use of the equipment which may include transfer of the equipment to another Title I program/school, or then to another Federal entity in the district.

DM Fixed Assets Policy

Responsible Individuals: Federal Programs Director, Fixed Assets Coordinator, Technology Director, Superintendent, School Board (when applicable)

SECTION G

PERSONNEL

{2 C.F.R. 200.430}

G-1: Federally Paid Personnel Time & Certification

The Philadelphia Public 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:

1. All Federally paid positions are approved by the Superintendent with assistance from the Federal Programs Director as supported by the comprehensive needs assessment and are based on allowability, reasonableness, allocability, necessity and availability of funds.

2. Salaries are computed using the districtwide salary schedule for Philadelphia Public School District employees. Benefits are calculated using the required percentages. Health insurance, life insurance and worker's compensation are calculated using the standard district approved amounts in effect at the time of hire/reassignment.

3. The Federal Programs Director or designee coordinates with the Business Office 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.

4. The Federal Programs Director and Business Manager or Human Resource Director verify expenses charged to salary and benefits line items to ensure accuracy to determine that expenses for salaries and benefits are generated by the approved personnel.

5. Should discrepancies be noted, the Federal Programs Director will assist the Business Manager to make necessary amendments/corrections with journal entries to the appropriate accounts.

Time and Effort

1. Salaries and Wages are allowable if proper time distribution records are maintained. Time Distribution Records must be maintained for all employees whose salaries are:
    - Paid in whole or in part with federal funds
    - Used to meet a match/cost share requirement
    - Not contractors

2. The type of documentation depends on how many "cost objectives" the employee worked on. A cost objective is a specific grant award, or other category of costs, that requires the grantee to track specific cost information, program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for

which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc.

3. The key to determining whether it is a single cost objective is whether the employee's salary and wages can be supported entirely from each of the Federal awards on which the employee is working or from the Federal award alone if the employee's salary is also paid with non-Federal funds.

4. Time and effort documentation will be approved by the federally paid employee's direct supervisor, the person having first-hand knowledge of the person's work performance.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Federally Funded Personnel, Human Resources

G-2: Personnel Activity Report (PAR)

1. A PAR is required if an employee works on two or more cost objectives. Philadelphia Public School District will utilize the MDE Personnel Activity Report Form. The PAR should be completed monthly, after the fact, signed by the employee and/or signed by their immediate supervisor.

2. The Federal Programs Director will conduct a quarterly review to ensure alignment with funding source percentages. In cases where work requirements are more seasonal, i.e., testing, recruiting, etc., the Federal Programs Director will monitor projected workdays to ensure that funding source percentages are aligned. The Superintendent will review the Federal Programs Directors.

3. Should the actual work not reflect the projected percentages, the Federal Programs Director will adjust the percentages more than 10% to match the actual work time of the employee on a quarterly basis.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Human Resources Manager, Business Manager, Principal, Federally Funded Employee

G-3: Semi-Annual Certification of Duty

1. The Federal Programs Director provides school principals/personnel with the MDE Semi-Annual Certification of Duty Form completed with Federally paid employee names, titles, billing codes and semi-annual period dates at the beginning of the school year, usually in late August or early September.

2. The Federal Programs Director or designee provides follow-up to school principals/personnel to verify/certify work performed at each six-month interval (after the fact).

3. School Principals have personnel sign and date the duty forms and send a copy of the form to the Federal Programs Director or designee.

4. The Federal Programs Director to ensure data quality review the certifications/PARs for accuracy, ensuring that all Federally paid personnel have time and effort documentation that is properly signed and dated on a semi-annual and/or monthly basis as determined by the employee's cost objective.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Human Resources Manager, Business Manager, Principal, Federally Funded Employee

G-4: Fringe Benefits

1. Philadelphia Public School District pro-rates fringe benefits according to personnel salaries using the Federal/state approved rates. The Federal Programs Director and/or Human Resource Director use the approved rates to calculate fringe benefits for Federally paid personnel.

2. The Federal Programs Director and/or Human Resource Director will verify the appropriate fringe benefits percentages for the employer with the Business Office annually in order to calculate salaries and benefits for Federally paid employees.

3. The following fringe benefits apply to all employees:
    - Social Security
    - Medicare
    - Retirement
    - Workman's Compensation
    - Health Insurance
    - Life Insurance

4. The Federal Programs Director will periodically review the fringe benefits charged to the Federal Award to ensure that fringe benefits charged to the grant are only for salaries paid from the grant at the agreed upon percentages, i.e., 100%, 60, 40%, etc.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

SECTION H

PROCUREMENT

{2 C.F.R. 200.318, 2 C.F.R. 200.319, 2 C.F.R. 200.320, 2 C.F.R. 200.322, 2 C.F.R. 200.326, Appendix II to Part 200}

H-1: Prior Approval

The Federal Programs Director approves all purchases with respective grant funds prior to the requisition becoming a purchase order.

The Federal Programs Director follows the federal guidelines to ensure that purchases are allowable, reasonable, allocable and necessary; and that such purchases are competitive, i.e., appropriate number of quotes, purchases do not exceed bidding limits). Next, the Business Manager confirms that the purchase is allowable, reasonable, allocable, and necessary and that the funds are available in the provided budget code. The purchasing officer inputs into the system using the correct federal codes/funding sources. Once the purchasing officer inputs the requisition into Marathon, the Federal Programs Director must approve the requisition. Then the requisition must be approved by the Business Manager.

Upon approval in Marathon of the requisition, the requisition will then become a Purchase Order. All Purchase Orders will be approved by the Superintendent before being issued to the vendor for purchasing of goods/services.

Under no circumstance can items be obligated/purchased prior to receiving a purchase order signed by the Federal Programs Office. Items purchased without proper Federal Programs authorization cannot and will not be funded with federal dollars.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Business Manager, Purchasing Officer, Accounts Payable, Superintendent

H-2: Avoidance of Acquisition of Unnecessary or Duplicative Items

The Federal Programs Director and staff in conjunction with the Business Department conduct periodic reviews of all purchases and requests for purchases to avoid acquisition of unnecessary or duplicative items. This will be on ongoing collaborative effort by the schools, district office, and other departments to ensure that the duplication of purchases is not occurring.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Business Manager, Department Heads, Superintendent

H-3: Economical Procurement Practices

The Federal Programs Director, Business Manager, and Superintendent will review and coordinate purchases among the schools and district departments to verify recognizing economies of scale, lease vs. purchase, single vs. multi-year agreements, etc. This analysis will allow for decisions regarding the most economical approach for the district to take place and for compliance with federal, state, and local regulations to be maintained.

Responsible Individuals will ensure that the proper procedures for purchases of goods/services are followed based on the purchasing category. Purchases fall into the following categories:

a. Micro-purchase (goods under $5,000 and services under $10,000)
b. Purchases (between $5,001 and $75,000 for goods; between $10,001 to $250,000 for services)
    - To ensure competition, for services between $10,001.00 to $250,000, a Request for Quotes (RFQ) will be issued. The OFP will send an email to known vendors with a list of service specifications. From this list of specifications, a rubric will be created. The rubric will determine the award of the quote.
    - Two priced quotes must be obtained from qualified sources.
c. For purchases of goods over $75,000 and services over $250,000, we must follow the competitive bidding process. This is used when complete, adequate and realistic specifications or descriptions of goods are available: two or more responsible bidders are willing and able to compete effectively for the business and selection of vendors can be made principally based on price and a firm fixed price contract.
d. Competitive proposals (over $75,000 for goods and $250,000 for services. Used when a sealed bid is not appropriate. May be awarded to responsible vendor whose proposal is most advantageous to the program considering price and other factors).
e. Noncompetitive proposals - single source items. Philadelphia Public School District will not use single source items except in the following cases:
    - The item is only available from a single source (This is extremely rare and documentation to support the search for other sources will need to be provided.); must be approved by MDE prior to processing requisitions.
    - There is a public emergency that will not permit delay; must be approved by MDE prior to processing requisitions.
    - MDE expressly authorizes noncompetitive proposals in response to a written request from Philadelphia Public School District;
    - After soliciting a number of sources, competition is determined to be inadequate. (Documentation will need to be provided.); must be approved by MDE prior to processing requisitions.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent

H-4: Procurement Records

In addition to the district purchasing procedures to ensure the completeness of procurement files, the Federal Programs Director or designee verifies documentation which is attached to each procurement file. Files may also be reviewed at the close of the fiscal year by the Federal Programs Director, Business Manager, or other external contracted auditing service to ensure that all purchasing files are complete. The process includes reviewing purchases, evaluating vendors, etc. The review of the procurement process reduces fraud, makes recommendations and offers suggestions for improvement.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Business Manager

H-5: Contractor Oversight

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

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

All money spent must be consistent with the following:

- The underlying needs of the program/needs assessment-related to an educational activity
- Included in the Schoolwide Plan
- Consistent with federal cost principles
    - Allowable
    - Reasonable
    - Necessary

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Business Manager, Principal

H-6: Awarding Contracts According to Uniform Guidance (Appendix II to Part 200)

The Federal Programs Director is responsible for all contractual services secured with Federal grant funds. In addition to the district Internal Controls procedures, the Federal Programs Director maintains oversight for developing and awarding contracts to include, but not limited to: Decision/Evaluative rubric for vendor services, specific expectations and outcomes/quality of service/products, dependability, access to maintenance/implementation assistance, etc.

The Philadelphia Public School District will award contracts only to responsible contractors possessing the ability to perform successfully as evidenced by contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

Philadelphia Public School District will not restrict competition through the following:

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

With respect to spending any federal dollar on contracts and/or training with consultants, the following procedures must take place:

- Prior approval and confirmation of availability of funds must be obtained from the Superintendent, Business Manager and the Director of Federal Programs.
- The Federal Programs Director will be responsible for soliciting quotes and bids from a variety of vendors.
- If the anticipated cost is as follows:
  - Under $5,000 (micro-purchase) - Only one signed quote is required. Micro-purchases must be distributed equitably among qualified suppliers.
  - $10,001 - $250,000 at least two signed quotes are required.
  - Over $250,000, RFPs (Request for Proposals) are required, and the formal sealed bid process is followed.
  - A contract must be written for all services.
- RFPs will include a clear and accurate description of the technical requirements for materials, products or services to be procured; and identify all requirements which the vendors must fulfill, and all other factors to be used in evaluating bids or proposals.
- The principal and/or individuals requesting contractual support will utilize rubrics based on the RFP to determine the selected vendor. A cost benefit analysis should be done to support selected vendors.

- The name of the selected vendor and all supporting documentation will be provided to the OFP who will share the information with the Superintendent. The OFP will submit the contract to the School Board for approval along with the committee notes, rubric and cost benefit analysis. The contract for services to be rendered should identify:
  - Clearly defined deliverables
  - Method of evaluation the district/school will use
  - Description of services to be performed or goods to be delivered
  - Scientific-based research to support the services to be provided
  - Description of dates when services will be performed, or goods delivered
  - Description of location where services will be performed, or goods delivered
  - Description of number of students/teachers to be serviced if applicable
  - Resumes for individual consultants are not required, but would provide auditors with additional information if contract was questioned
  - Be signed and dated
- Upon School Board approval, the Office of Federal Programs will create a requisition to be signed by the requesting principal/individual. A purchase order will be created and sent to the selected vendor by the Office of Federal Programs.
- After the purchase order has been processed, services may commence at the school.
- Under **NO** circumstances can services be performed **PRIOR** to a purchase order being authorized.
- Invoices will be paid after the services have been rendered.
- When placing a requisition, funds must be available in the proper object budget codes.
  - 300-399 object code - Contracted services such as consultants, speakers, people who provide a service
  - Remember that **ALL** federal money spent must be consistent with the following:
  - The underlying needs of the program/Needs Assessment related to an educational activity
  - Included in the Schoolwide Plan
  - Consistent with federal cost principles
    - Allowable
    - Reasonable
    - Necessary

The Federal Programs Director follows purchasing procedures in order to obtain a Purchase Order.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Principal, Curriculum Director, Superintendent

H-7: Contractual Monitoring

The Office of Federal Programs, or their designee, will monitor the work of contractors to ensure work is performed in accordance with the federal requirements and the federal application/plan. As a safeguard, all contractors that provide a service will supply the district with a written report of their work in our district.

If the contractor is not performing their duties as specified in the bid/agreement, Philadelphia Public School District reserves the right to void the contract. Effectiveness of professional development will be evaluated through the use of Professional Development Evaluation surveys, the Comprehensive Needs Assessment and the effect professional development had on the practice of teaching and student learning.

Once the PO is obtained, processes that ensure the services in the agreed upon contract will begin for monitoring purposes and assurance that the contractor delivers quality and completion.

- For example, if the vendor is an educational consulting firm, the vendor and Philadelphia Public School District contractual requester will establish consultants' visiting dates and confirm with the vendor. Upon arrival at the school campus. The consultants sign in. At the end of the day, consultants sign out. Consultants should have an exit interview with the principal prior to signing out for the day for at least 80% of the days contracted. The consulting firm sends the invoice along with work reports to the Office of Federal Programs, Curriculum Department and the Superintendent. The Office of Federal Programs obtains sign-in sheets weekly from the schools. The Federal Program Director reviews the documents and signs the invoice. The invoice and the purchase order are then forwarded to accounts payable for payment.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Principal

H-8: Failure to Comply with Contractual Agreements

In the event the contractor fails to perform the services as specified in the terms of agreement or otherwise fails to provide adequate goods and/or services, the Federal Programs Director will contract the contractor concerning the services. The Director of Federal Programs will work with the contractor to seek a resolution. Otherwise, the contract could be null and void. A termination statement will be added to all educational consulting contracts regardless of the amount. A statement will indicate that the agreement may be terminated by either party with a 15-day written notice.

DJEG Purchase Orders and Contracts

Responsible Individuals: Federal Programs Director, Curriculum Director

H-9: Conflicts

To ensure integrity and compliance with applicable laws in the administration of federal and state programs, all employees, contractors, and vendors must disclose any actual or potential conflicts of interest that could influence, or appear to influence, their official duties. Personnel are expected to promptly report any such conflict to the Federal Programs Director whenever they arise.

A conflict of interest exists when an employee, officer, agent, or board member—or any member of their immediate family, their partner, or an organization that employs or is about to employ any of these individuals—has a financial interest, tangible personal benefit, or other vested interest in a firm being considered for a contract or award.

In accordance with 2 CFR § 200.318(c)(1), no employee, officer, agent, or board member may solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to sub agreements, except for items of nominal value as allowed by district policy.

The Federal Programs Director, with assistance from district leadership or legal counsel as necessary, will review all disclosures to assess the presence of a conflict. If a conflict is identified, appropriate measures will be taken to manage or eliminate it. Such measures may include recusal from related decision-making, reassignment of duties, termination of conflicting relationships or contracts, or other remedies consistent with law and district policy.

All disclosures, determinations, and actions taken will be thoroughly documented and retained in accordance with the district's record retention requirements. Individuals have an ongoing obligation to promptly report any new conflicts that arise during their tenure or contract with the district.

This procedure supports transparency and accountability in managing federal and state funds and helps maintain public trust.

All departments adhere to the district's procurement policies which include directives on conflict of interest, accepting gifts, favors, etc.

DJEI Vendor Relations, Sales Calls, and Demonstrations; GAG Staff Conflict of Interest

Responsible Individuals: Superintendent, Federal Programs Director, Curriculum Director

H-10: Procurement File/Records

The Philadelphia Public School District follows all applicable state and Federal laws and regulations regarding the required procurement documentation and retention of such documents. The Federal Programs Office is responsible for records oversight ensuring that appropriate files are retained as required. Procurement documents are stored in the Federal Programs/Accounts Payable Office.

Procurement records include requisitions, appropriate quotes, purchase orders, receipt sheets, invoice and copy of the check, reference to the contract, copy of selection justification and a copy of RFP documentation, if required. The inclusion of all of these documents within the procurement package describes all of the efforts by the Office of Federal Programs, Business Office, and Office of the Superintendent of Philadelphia Public Schools to ensure that the funds provided to the district by the federal government are closely examined for compliance, necessity, reasonability, and allowability.

Purchases that are rejected at some point during the purchasing process cannot be substantiated by the cost principles: Allowable, Reasonable, and/or Necessary or have not followed the proper purchasing guidelines.

DJEG Purchase Orders and Contracts; DJEC Federal Purchasing and Procurement

Responsible Individuals: Federal Programs Director, Business Manager

H-11: Suspension & Debarment

Philadelphia Public School District will not contract with a vendor who has been suspended or debarred. The Federal Programs Director will ensure that no contracts/purchase orders for goods or services are made with a suspended or debarred vendor as follows:

1. A System for Award Management (SAM) Report will be printed, reviewed/verified, and placed in the Accounts Payable file for all federal purchases over $25,000.

2. Beginning in school year 2023-2024 the district will require a SAM report on a federal purchase.

For vendor searches that yield no results, the search results page without the vendor found will be printed and included in the Procurement Packet.

Responsible Individuals: Individual Requesting Purchase, Federal Programs Director, Business Manager

SECTION I

INDIRECT COSTS

{2 C.F.R. 200.414, 34 C.F.R. 76.560-569}

I-1: Indirect Cost Rates

1. The Philadelphia Public School District works with the MDE to calculate the Indirect Cost Rate. MDE sends the Annual Financial Report to the Business Manager. The Business Manager will fill in the Executive Administrators Cost and returns to MDE. MDE will then complete the formula, and the Indirect Cost Rate is determined and sent back to the district. Indirect costs for federal grant funds are calculated in the MCAPS program.

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

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

4. Indirect cost will be reimbursed annually as determined by the Business Manager based on the individual grant fund.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

I-2: Overpayment of Indirect Cost Procedures

If it is determined that an excess amount of indirect cost, in the aggregate, has been paid to Philadelphia Public School District by the Mississippi Department of Education's Office of Federal Programs under its federal awards due to a cost accounting error or oversight, the following procedure will be followed:

1. The Federal Programs Director, with the assistance of the 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.

Responsible Individuals: Federal Programs Director, Business Manager

SECTION J

BUDGETING & ACTIVITIES

{2 C.F.R. 200.403-408, 2 C.F.R. 200.420-475, EDGAR 80.30(c)(2)}

Philadelphia Public School District only uses Federal program funds for allowable costs, as defined in the Uniform Administrative Requirements, Cost Principles, and Audit Requirements (2 C.F.R. §200), which includes, among other things, the requirement that costs be reasonable, necessary and allocable for the accomplishment of program objectives.

J-1: Budget Approvals & Revisions

All Title budgets are prepared based on requirements of the individual grant. The budgets will be prepared in alignment with the district's budgeting procedure. The primary Title grants for Philadelphia Public School District are Titles I, II, IV, and V.

Upon approval of the funding year application, the Business Manager aligns the approved budget with the Marathon budget as follows:

- The Federal Programs Director or designee and Business Manager compare the printout of the district budget from Marathon and the approved grant budgets from MCAPS and/or the non-MCAPS approved grant.
    - Any discrepancies are corrected in the district budget by noting the corrections/changes on the Marathon budget printout.
        - A copy of the requested changes should be kept in an easily retrievable file for reference and documentation.

The Federal Programs Director and/or designee and the Business Manager will make a final comparison with the corrected Marathon budget to ensure alignment. This final review will be made when the revisions are approved in MCAPS.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

J-2: Budget Preparation School Input

After meaningful consultation with school and district personnel, parent and community team members, review and comments from parents and the community, the Federal Programs Director prepares a budget to support the Title programmatic application that meets the identified needs of students/teachers/parents, etc., within the confines of the funding year allocation.

The Business Office will set up the new funding year budget project code(s) which identify the funding year of the budget and enter budget line items into Marathon.

IDA Education Plan/Program Improvement

Responsible Individuals: Federal Programs Director, Business Manager

J-3: Program Coordination Across Programs (Title, Special Education, & Other Grants)

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.

Collaboration between departments 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)

Best Practice: Meetings should include a detailed agenda and sign-in sheets. Annotations on the detailed agenda may serve as minutes. All documents as well as any handouts provided at these meetings should be kept as documentation.

Responsible Individuals: Federal Programs Directors, Philadelphia Public School District Principals and Directors

J-4: Development of Programs (Using Federal Funds)

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.

IDA Education Plan/Program Improvement

Responsible Individuals: Federal Programs Director, Business Manager

J-5: Amending an Approved Budget Application

When the need for an amendment/revision is necessary, the Federal Programs Director will follow the specific amendment/revision process as required by the grant(s). All MCAPS grants will be revised in the MCAPS system. Grants not in MCAPS will be amended according to MDE and specific grant requirements. (emails, phone, contact logs, and virtual)

The Federal Programs Director or designees is responsible for all revisions/amendments for his/her programs. Grant changes will be handled as follows:

1. After meaningful consultation with the school and district personnel, parent and community team members and review of current data, begin the revision process for carryover funds from previous funding years and/or current-year funds.

2. Budget changes are entered into MCAPS and submitted to the MDE for approval. Grants not posted in MCAPS will be submitted to the MDE in accordance with amendment procedures for the specific grant.

3. The Federal Programs Director designees ensure that all required approvals, signatures, etc., are collected.

4. The Federal Programs Director and/or Business Manager will ensure that amendment(s)/revisions(s) are approved prior to obligating funds, that is, requisitions will not be approved until amendments/revisions are approved by MDE.

5. The Federal Programs Director, Business Manager, and/or designee make final comparison with the amended Marathon budget to ensure alignment within two (2) weeks of amendment/budget revision approval, to the extent possible.

IDA Education Plan/Program Improvement

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent

J-6: Evaluation of Expenditure Value

Philadelphia Public School District is a collaborative environment where we ensure that all students are prepared to meet college and career ready standards.

Hence, investments and purchases will be made with the district's vision, mission and goals as a prerequisite for purchasing. Also, 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.

Additionally, the Federal Programs Director plans budgets based on 85% of the current allocation to determine what current programs/activities, salaries/benefits can be sustained.

IDA Education Plan/Program Improvement

Responsible Individuals: Federal Programs Director, Business Manager

SECTION K

ALLOCATIONS

{§1003, §1113, §1124, §1124A, §1125, §1126(b), §2102 et seq., §3111-§3116, 34 C.F.R. 76.50-51, 34 C.F.R.76.300, 34 C.F.R. 76.789}

K-1: Development of Programs

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

1. 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.

2. 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, Federal Programs Director, Principals, Teachers, Staff, Parents and Students. The Federal Programs Director will prepare the agenda for the meeting as well as lead the meeting. A sign-in sheet and detailed agenda will serve as documentation. In 2023-2024 and here on after, the Federal Programs Director will reach out for input from schools.

3. Federal Programs Director or designee will make all changes to the draft budget if required and enter into the finalized Federal Program budgets into MCAPS

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

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager, Superintendent, Human Resources

K-2: Determining Site Level Allocation of Funds

MCAPS calculates the PPA based on the amount of the allocation remaining once the district set asides is entered into the budget application. MCAPS multiplies the PPA by the number of low-income students as entered on the demographics page in MCAPS. MCAPS is used to allocate equitable amounts of the Parent and Family Engagement allocation to each school in the district.

DFCAA Federal Loans and Grants

Responsible Individuals: Federal Programs Director, Business Manager

SECTION L

MAINTENANCE OF EFFORT (MOE)

{§8521}

Philadelphia Public School District makes every effort to ensure that the district has a relatively constant amount of state and local funding from year to year, that is, the amount of funding is not less than 90% of the amount available the preceding year.

L-1: Maintenance of Effort Calculations/Requirements

1. The MDE will determine if Philadelphia Public School District meets MOE using one of two options that proves to be most beneficial for the district: 1) aggregate expenditures from state and local funds for public education; or 2) the effect on a per-pupil basis. The MDE analyses the district's expenditures from both state and local funds, for free public education. These expenditures include administration, instruction, attendance and health, pupil transportation services, operation and maintenance of plant, fixed charges, and net expenditures to cover deficits for food services and student body activities.

2. The Business Manager will perform MOE review during staffing projection meetings or at the end of the current district fiscal year, using MDE approved methodology. The Title I Fiscal Requirements Electronic Worksheet to Calculate Maintenance of Effort (MOE) form is also utilized.

Failure to Meet MOE

Should Philadelphia Public School District fail to meet MOE, the MDE must reduce the amount of allocated funds under the applicable ESSA programs in exact proportion to which MOE failed to meet the 90 percent requirement, except if the district has met MOE for the five (5) immediately preceding fiscal years.

Responsible Individuals: Federal Programs Director, Business Manager

SECTION M

COMPARIBILITY

{§1118}

M-1: Comparability Determination

Demonstrating comparability is a prerequisite for receiving Title I, Part A funds. Because Part A allocations are made annually, comparability is an annual requirement. In order to comply with the comparability of services requirements and implement those procedures annually, Philadelphia Public School District has developed the following written procedures.

Philadelphia Public School District has an internal process that (a) ensures salaries are comparable in all schools, (b) confirms schools are equivalent in teachers, administrators, and other staff, and (c) verifies that curriculum/instructional materials and supplies are equivalent.
The comparability report is submitted annually to the MDE Office of Federal Programs as directed, and the Philadelphia Public School District Superintendent of Education is the certifying official.

1. Comparability Compliance: It is the responsibility of Philadelphia Public School District & Federal Programs Office to ensure that the district remains in compliance with the comparability requirement set forth in ESSA, 2015 Section 1118(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 Philadelphia Public School District serves all of its schools with Title I funds within a particular grade span, the district will use state and local funds to provide services that are substantially comparable in each school.

2. Deadlines: The LEA shall perform the annual comparability calculations for submission to the MDE as directed by MDE. Unless advised otherwise, calculations shall be made no earlier than September 1 or no later than September 30th of each year to allow for any necessary reallocation of resources with minimum disruption to students, should any school be found not to be receiving comparable services.

3. Determining schools to be included: The Federal Program Director or designee will determine which schools are to be included in making comparability calculations in accordance with MDE guidelines as follows:
    - All district schools will be included in the Comparability Report *Form A- School Information and Signature* Document or current MDE form.
    - Comparison will be made by like grade spans and documented using *Form B1/B2* or current MDE form(s).
    - When schools in the same grade span are Title I schools, the school with the lowest percentage of low-income children will be used as the base for computing averages in Part C of Comparability *Form B1*/current MDE form. However, when there is

no more than five (5) percent difference between the highest and lowest concentrated Title I schools, any of these schools may serve as the comparison school.

- No more than 50 percent of the schools in the grade span or size group may serve as comparison schools.

4. Actual data: The LEA must use actual and reliable data from schools (as captured in *SAMs*, the student database system) to make calculations of student enrollment, full-time equivalent (FTE) for teachers and staff, etc. Student enrollment and instructional staff FTE data used to compute comparability are to be collected on the designated Comparability date in September. Students will be counted as "unweighted".
   The documents used to determine comparability are a combination of two or more of the following: o Student Summary Count from the district's current student information database system; o Monthly Child Nutrition Eligibility Report as of the designated date, generated by the Office of Child Nutrition.
   - Marathon Payroll Comparability Information Report as provided by the Business Manager; o Month 1 MSIS Detail Personnel Listing Report, generated by the district MSIS Coordinator; and/or
   - School Teacher Rosters as provided by the principal/applicable departments, i.e., Exceptional Services, or verification of school personnel with appropriate school/district personnel.

5. Method – Philadelphia Public School District will use the pupil-teacher ratio to determine comparability (*Form B1*or current MDE form). Should any school not be comparable using the pupil-teacher ratio, the district will then use the per pupil expenditures to determine comparability (*Form B2* or current MDE form). Salaries will be the base salary (years of service will not be used) for staff and certification level for teachers, i.e., A, AA.

Exclusions: Excluded staff are staff paid from private funds or federal grants such as, Title I, Title II, Title III, Title IV, Neglected and Delinquent, Migrant, Homeless, Perkins, etc., and those who do not provide direct instructional services such as cafeteria workers, custodians, nurses, playground aids, student teachers, In-School Detention Monitors who do not provide instruction, Junior ROTC teachers, vocational teachers and volunteers.

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

- The pupil-teacher ratio option is the first test for comparability and the district ensures that procedures include a definition of non-federal instructional staff.
- Should any school not meet comparability using the pupil-teacher ratio option, the district will then use the per pupil expenditure based on the "zero-year" or base salary for the position and teacher certification level, i.e., A, AA, etc.

6. Reallocation: If the calculations – per pupil/staff ratio and per pupil expenditures - indicate that a school is not receiving comparable services, the Federal Programs Director will notify the Superintendent immediately. Philadelphia Public School District will then take immediate steps to reallocate resources as early in the school year as possible and with minimal disruption to the learning environment. If any Title I school is not comparable, then the district will adjust school resources to achieve comparability by December 1st of the current school year. o Appropriate steps may include, but are not limited to, reassignment of personnel or adding personnel, if required.

7. Records: The Federal Programs Director or designee ensures that all comparability reports, records and source documentation demonstrating the methods and results of the LEA's comparability analysis are retained for five (5) years (three (3) years after the closure of the grant 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.

8. Complaint Office/Officer: The Federal Programs Director will be responsible for handling complaints that a school is not receiving comparable services.

Monitoring Comparability Frequency

Comparability will be monitored two times during the school year: September and March. This will ensure that comparability will be maintained throughout the school year.

GABE Title I Comparability -Equivalency of Staff, Resources and Supplies

Responsible Individuals: Federal Programs Director, Business Manager

SECTION N

EQUITABLE SERVICES (PRIVATE SCHOOLS)

{§1117, §8501, 34 C.F.R. 76.661, 2 C.F.R. 200.331(a)(2)}

Philadelphia Public School District does not have a non-participating private school located within the city limits of Philadelphia, Mississippi which determines the area of service for Philadelphia Public School District.

SECTION O

DATA QUALITY

{§1111(h)(5), 2 C.F.R. 200.303, 2 C.F.R. 200.328}

The Mississippi Public Schools Accountability Standards state:

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

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

O-1: Data Quality Review

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

Accuracy of school level data is the responsibility of the school level Primary MSIS Contact at the school level. Data quality checks will be performed at least quarterly to ensure the accuracy of the reported data. The Primary MSIS Contact person may be one of the following: District Level MSIS Coordinator, School Level Counselor and/or Principal Designee.

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 is accurate prior to submitting the data to the MDE. At the school level, the primary MSIS contact will review data reports with the principal for accuracy.

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

JR Student Records

Responsible Individuals: Federal Programs Director, MSIS Coordinator, Principals, School Counselor

O-2: Data Management Verification

Beginning with the 2023-2024 school year, the District MSIS, SAMS personnel, SPED Department and Federal Programs will review all data submitted from the school level before completing the final approval for data to be uploaded into MSIS. The district's primary MSIS and SAMS personnel will be responsible for printing the required reports from MSIS and comparing this data to similar reports printed from the student administrative package. The district level primary MSIS Contact will collaborate with the school level primary MSIS Contact if errors are found within the data or if there is question about the quality of the data. Either the school level primary MSIS contact or the district level primary MSIS Contact will correct the data prior to the submission to MSIS.

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

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

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.

JR Student Records

Responsible Individuals: Federal Programs Director, MSIS Coordinator, Principals, School Counselor

O-3: School Level Data Quality Monitoring

If data is not correct after the various departments have reviewed it, the primary MSIS contact person will be responsible for working with school personnel to make those changes.

JR Student Records

Responsible Individuals: MSIS Coordinator, Principals, School Counselor

Step 1	School Level Personnel
Step 2	SAM's personnel, SPED Department and Federal Programs Review
Step 3	If changes are needed, District Primary MSIS contact, contacts schools
Step 4	District MSIS Primary Contact submits to MDE

O-4: Data Management Training

Faculty and Staff are trained annually in acceptable computer usage, Internet safety, i.e. Children's Internet Protection Act, and the Family Educational Rights and Privacy Act, FERPA. Either the Federal Programs Director 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.

IJ-R Internet/Technology Acceptable Use Policy

Responsible Individuals: Federal Programs Director, Philadelphia Public School District

ESSER PROGRAMS FY21

(CARES 9/2022, CRRSA 9/2023, ARP 9/2024)

A grantee and its subrecipients 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.

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 support.
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.

a. Implementing evidence-based activities to meet the comprehensive needs of students.
b. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
c. Tracking student attendance and improving student engagement in distance education.

14. ***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. ***ESSER II*** Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.
16. ***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 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 Philadelphia Public School District will verify all federal guidelines for bidding contracts are conducted in a full and open competitive manner.

The Philadelphia Public School District will require contractors to make a statement within the contract stating they comply with the Davis Bacon Act wage requirements.

The Philadelphia Public School District will verify entities through www.sam.gov debarment checks.

The Philadelphia Public 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.

ACRONYMS

- CFR: Code of Federal Regulations
- CNA: Comprehensive Needs Assessment
- ED: U.S. Department of Education
- EDGAR: Education Department General Administrative Regulations
- GAAP: Generally Accepted Accounting Principles
- GEPA: General Educations Provisions Act
- LEA: Local Education Agency
- MDE: Mississippi Department of Education
- MOE: Maintenance of Effort
- MSIS: Mississippi Student Information System
- OMB: Office of Management and Budgets
- Philadelphia Public School District: Philadelphia Public School District
- PO: Purchase Order
- RFP: Request for Proposals
- SAM: Student Administrator Manager
- SEA: State Education Agency
- UGG: Uniform Grant Guidance

DEFINITIONS

Term	Definition
Abuse	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.
Accountability	Holding agencies responsible for using funds as defined by law, rules, and standards.
Acquisition	The process of the federal government buying or leasing supplies or services through contract, using appropriated funds.
Allocable	Purchases that can be directly tied to a federal grant through compliance with federal guidelines for that particular grant.
Allowable	Purchases that are considered to be valid expenditures through federal, state, and local law compliance.
Carryforward	A process through which unobligated funds remaining at the end of one budget period may be carried forward in any subsequent budget period.
Carryover	The process of transferring unspent federal funds from one budget period to the next.
Comparability	Requires that school districts must equalize local and state funding before Title I money can be distributed by the federal government.
Conflict of Interest	When an individual or entity is unable or appears to be unable to be impartial in their responsibilities.
Contract	A mutually binding legal relationship obligating the seller to furnish the supplies or services and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing.
Corruption	Dishonest proceedings, bribery, debasement, alteration, or perversion of integrity. Corruption threatens equal access, quantity, and quality of education.
Depreciation	The process of allocating the cost of a fixed asset over its estimated useful life to reflect its decreasing value over time. It helps track the asset's declining worth for financial and reporting purposes.
Direct Costs	Those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities easily with a high degree of accuracy.
Disposition (of Fixed Assets)	The official process of removing a fixed asset from the district's inventory is no longer needed, usable, or has been lost, stolen, or damaged. This includes actions like sale, transfer, donation, recycling, or disposal.
Disposition (of Data)	The final stage in the records lifecycle, resulting in destruction of temporary records or the legal and physical transfer of permanent records.
Drawdown	The process when a recipient requests and receives money under an award agreement.
Equitable	Assurance of fairness to all parties as dictated by reason and conscience.
Expenditure	A payment with either cash or credit to purchase goods or services.
Expense	An amount of money that a person or business spends in order to do something.
Fixed Assets	A long-term tangible asset not expected to be used or sold within a year.

Fraud	The intentional deception perpetrated by an individual or individuals, or an organization or organizations, either internal or external to Philadelphia Public School 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.
Funds	A sum of money saved or made available for a particular purpose.
Goods	Physical objects that have economic value and satisfy project needs. They can be transferred between owners through market transactions. Goods are different from services, which are not transferable.
Highly Walkable	Highly walkable items are small, high-value assets that are easily portable and at greater risk of theft or loss. Examples include laptops, tablets, cameras, and other electronic devices frequently used in classrooms or offices.
Indirect Costs	Expenses that are necessary for an organization to operate but are not directly associated with a specific project or program.
Internal Control	Processes and records that ensure the integrity of financial and accounting information and prevent fraud.
Inventory	A complete list of items such as property, goods in stock, or the contents of a building.
Maintenance of Effort	The requirement placed upon many federally funded grant programs that the State Education Agency (SEA) and Local Education Agencies (Local Educational Agency) demonstrate that the level of local and state funding remains constant from year to year.
Micro-purchase	A method to procure supplies and services below the micro-purchase threshold. (Goods under $5,000 and services under $10,000)
Monitoring	A process to periodically collect, analyze, and use information to actively manage performance, maximize positive impacts and minimize the risk of adverse impacts.
Necessary	Necessary is determined by the needs of the program. The expenditure must be necessary to meet an objective/goal of the program and is necessary in achieving the goals of the grant in improving student academic achievement.
Obligation	Something (such as a formal contract, a promise, or the demands of conscience or custom) that obligates one to a course of action.
Period of Availability	The period during which an agency can use their budget authority to incur new obligations.
Procurement	The process of locating and agreeing to terms and purchasing goods, services, or other works from an external source.
Reallocation	The act of redistributing or reassigning something in a new or different way.
Reasonable	A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.
Reimbursement	A sum paid to cover money that has been spent or lost.
Requisition	The first step in a company's purchasing process. A purchase requisition is a request from an employee or department to buy goods or services.
Revenue	The total amount of income generated by the sale of goods and services related to the primary operations of the business.

Revision	The process of changing a Federal Grant application, correcting mistakes, or making it contain the most up-to-date information necessary for the benefit of student academic achievement and fulfillment of the Grant requirements.
Segregation of Responsibilities	A key internal control principle that involves dividing tasks among multiple people to prevent fraud, errors, and other security breaches.
Self-Evaluation	A process of assessing one's own work, abilities, and progress.
Sound Practices	The formulation and implementation of robust, rigorous, and adequate policies and procedures.
Stakeholder	Anyone who has an interest in or is impacted by the educational system. This includes people who are directly involved, like teachers, parents, and students, and those who are indirectly affected, like government officials and local business leaders.
Transferability	Transferability is a flexibility authority under Every Student Succeeds Act (ESSA) which allows Local Educational Agencies to transfer up to 100 percent of the funds they receive under Title II, Part A and Title IV, Part A to other programs to better address the needs of their unique student populations and to ensure the capacity of delivering a meaningful program.
Vendor	A vendor is an entity that sells something. It can sell services, products, or a combination of two to businesses and consumers.
Waiver	Permission to forgo a preset requirement.
Waste	The intentional or unintentional, thoughtless, or careless expenditure, consumption, mismanagement, use, or squandering of resources owned or operated by the locality to the detriment or potential detriment of the locality. Waste also includes incurring unnecessary costs because of inefficient or ineffective practices, systems, or controls.