
Amite County School District



Striving for Excellence

Federal Programs Policies and Procedures Manual

AMITE COUNTY SCHOOL DISTRICT

Liberty, Mississippi

AMITE COUNTY BOARD OF EDUCATION

Dr. Martha D. Cook – District 1

Cindy Newman – District 4

Monica Johnson – District 2

James Copeland – District 5

Bettye Fenn – District 3

Nathaniel Armistad – Board Attorney

SCOTTY WHITTINGTON, SUPERINTENDENT OF EDUCATION

MARY L. RUSS, FEDERAL PROGRAMS DIRECTOR

Amite County School District

533 Maggie Street

Liberty, MS 39645

PH: 601.657.4361 (ext. 305)

FAX: 601.657.4291

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Overview

The purpose of this standard operations procedures handbook is to describe the processes and procedures to implementing and managing the rules and guidelines of federal programs to ensure consistent compliance. This manual may not be all-inclusive and will be updated as needed or required.

The information contained in this handbook will promote uniformity in operations as employees seek to carry out the implementation of Federal Programs. To ensure that grant funds are obligated and expended effectively during the grant period, the Office of Federal Programs, the Business Office, and funded schools will follow the policies and procedures presented.

The Amite County School District works to ensure all federal laws and requirements are applied in a consistent and appropriate manner to meet the needs of all students and as required by federal grant program rules.

Federal Programs Guidelines

The vision of the Amite County School District's Office of Federal Programs is to create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens. In support of this vision, the mission is to provide leadership *in the effective use of federal funds* so that all students are prepared to compete in the global community.

The Office of Federal Programs provides leadership in federal grants implementation for the Elementary and Secondary Education Act (ESEA) grants awarded to Amite County School District. This office implements the following grants:

- Title I - Basic, Part A and 1003a
- Title II - HQ, Part A
- Title VI - Rural, Part B

The Office of Federal Programs uses an outcome-based focus to achieve the following goals:

- To collaborate across the district in supporting state initiatives
- To support district planning and implementation
- To evaluate and monitor performance

Title I, Part A

Identification of Students Served (K1, K2)

Children enrolled at a schoolwide program campus do not need to meet any identification eligibility criteria to participate in the schoolwide program or to receive services from programs included in the schoolwide program.

Schoolwide Program Components

Regulations provide that school wide programs must include the following components:

- Conduct a comprehensive needs assessment of the entire school to determine the performance of its children in relation to the state mandated assessments and MKAS

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- Implement school wide reform strategies that are based on effective means of improving the achievement of children and that address the needs of all children in the school
 - Instruction by highly qualified professional staff
 - Provide professional development for teacher and other staff
 - Implement strategies to increase parental involvement
 - Plan for assisting children in the transition to receiving schools
 - Measures to include Teacher in the decisions regarding the use of assessments
 - Activities to ensure students who experience difficulty mastering any of the STAR or state mandated assessments standards shall be provided with effective, timely additional assistance

Amite County School District Initiatives

- Supplemental Teacher, curriculum, and support staff,
- Supplemental resources,
- Funds for intervention and tutoring programs.

Title II, Part A - Teacher and Principal Training and Recruiting

The **purpose of Title II, Part A** is to increase the academic achievement of all students by helping schools and school districts improve teacher and principal quality and ensure that all Teachers are highly qualified. This purpose is accomplished by:

- Elevating Teacher and principal quality through recruitment,
- Hiring and retention strategies to improve Teacher and principal quality,
- Increase the number of highly qualified Teacher in the classroom and highly qualified principals and assistant principals in schools.

The program uses evidence based professional development interventions and holds the district and schools accountable for improvements in student academic performance.

Amite County School District Initiatives

- Teachers/Principal Professional Development by campuses and district
- New teacher Training
- Professional Development materials and teacher stipends
- Teacher Retention and Recruiting

Program Applications & Site Allocations (K)

The Amite County School District receives several Federal sub-grants and makes every effort to fulfill the specific requirements of each grant. Grant applications are completed in a timely manner and are under the auspices of the appropriate grant administrator.

Grant/Sub-award Program Application Development

The Amite County School District may receive Title funds for any fiscal year if it has a plan that has been approved by the Mississippi Department of Education (MDE). Such plan is filed according to a schedule established by the MDE. The MDE shall approve the district's plan only if it determines that the district plan provides that schools served under this part meet the challenging State academic standards, and meet the requirements as set forth in Section 1112 of the ESEA, 2015. Amite County School District will implement procedures for developing Federal programs applications as follows:

1. The Federal Programs Director, Instruction, Curriculum and Assessment teams and schools will collect and analyze data throughout the school year in order to develop a comprehensive needs assessment to use in the development of the Title plans and identification of potential projects. Data collection and analysis will include:
 - MS Academic Assessment Program (MAAP)
 - MS Kindergarten Readiness Assessment (MKAS2)
 - ACT State Testing
 - *LAS Links* English Language Proficiency Test
 - Progress Monitoring Assessment Results (NWEA/ELS)
 - Nine-weeks Assessments/Grades
 - Absenteeism – teachers and students
 - Discipline data – suspensions, bullying, etc.
 - Parent and Community Relations (Surveys/Feedback)
 - Teacher, Parent, Student Surveys/Comments
 - Teacher observations and evaluations
 - Other relevant data points/trends/outliers that may influence student achievement
2. The Federal Programs Director will meet with the Superintendent, Business Manager, Instruction, Curriculum and Assessment, Technology, and other required district personnel prior to filing the Title plan for the purpose of:
 - Aligning the plan with the district vision, mission, goals, and beliefs
 - Examining results of current and proposed programs for effectiveness and potential impact on other departments
 - Coordinating Title plans with other programs, including Career Technology, Head Start, Homeless, Neglected and Delinquent, etc.
3. The Federal Programs Director will meet with principals and Title I school contacts at the beginning of the school year to ensure that each school establishes their Schoolwide Planning Team and that teams consist of the required/appropriate members, i.e. parents, teachers, paraprofessionals, district administrator(s) community members, students at the secondary level, etc.

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4. The Federal Programs Director establishes the date for the Annual Federal Programs Public Meeting and places that date on the district calendar (usually the last Tuesday or Thursday in April.) The purpose of this meeting is to provide information and solicit comments and input from the general public, community members, parents and family members, school staff, teachers, district staff, etc. regarding the Federal Programs and SPED plans for the new funding/school year.
 5. The Federal Programs Director will conduct a staffing review in January/February of each year based on 85% of the current year's allocation to help determine the potential level of personnel funding at the school level for the upcoming funding year.
 6. The Federal Programs Director will meet with principals and Title I school contacts during February/March to review the current Title plan and begin development of the new funding year/school year plan. Specific dates will be agreed upon for completion of all schoolwide planning meetings. These meetings should be completed at least two (2) weeks prior to the Annual Public Meeting.
 7. The Federal Programs Director will ensure that timely and meaningful consultation with teachers, principals, other district and school leaders, paraprofessionals, other appropriate school personnel and with parents of children in Title schools is conducted throughout the school year. Formal consultation/schoolwide planning meetings will be conducted at a minimum of two (2) times per year – Fall and Spring. More meetings are encouraged. The Spring meeting is to develop/revise the schoolwide and district plans for the new fiscal/school year. The Fall meeting is to review, evaluate and update the current schoolwide and district plans. The Federal Programs Director or designee will attend the formal schoolwide planning meetings.
 8. Each school will host an Annual Title I Meeting to present the new funding/school year plan to parents and community members for review and updates. These meetings are usually held in September/October. The Federal Programs Director or designee will attend the schools' annual Title I meetings, as practical.
 9. The Federal Programs Director will conduct meaningful consultation with private school officials as outlined in the Equitable Services section of this procedures handbook.
 10. The Federal Programs Director will ensure that grants under his/her jurisdiction receive board approval prior to the filing of the grant as required.

Exceptional Services Programs

Funding for special education programs is based on the December 1 count that is taken annually. Before the budgets are finalized, **stakeholders, i.e., school and district personnel, parent and community team members** are given the opportunity to provide comments and recommendations for the special education programs.

The State Performance Plan and Annual Performance Report (SPP/APR) data is reviewed to determine the district's level of compliance with compliance and results-driven indicators.

Funds are allocated based on targeted areas of needs identified by the district's SPP/APR data, individual needs of students (as noted in the student's IEPs and service plans), and input from stakeholders. In keeping with the federal mandates, all costs affiliated with the program must be allowable, allocable, reasonable, and necessary.

1. The program director meets with Exceptional Education teachers, school counselors, principals, and parent and community team members, formally, at least two times per year to review and evaluate the current plan, current SPP/APR data, and to begin the formulation of the new funding year plan.
2. The program director presents the proposed new funding year plan at the Federal Programs Annual Meeting, usually held the last Tuesday or Thursday in April for comments.
3. The program director will ensure that grants under his/her jurisdiction receive board approval prior to the filing of the grant with MDE as required.

Allocating Funds

Title I, Part A

After receiving notification of the Title I, Part A grant amounts from MDE, reservations in each budget are set aside for required components such as Family Engagement, professional learning, neglected and delinquent, private school per pupil and equitable services, and homeless students. Administrative costs are also part of the reservations, which are not part of the schools' per pupil amounts.

Per pupil amounts are allocated to schools in rank order of poverty based on the number of children from low-income families who reside in eligible attendance areas (children eligible for free/reduced price meals under the Richard B. Russell National School Lunch Act).

Low income is determined by the number of free or reduced lunches at a school using the March count. Higher ranking schools receive the same amount or more than the schools ranked below those schools. The per-pupil allocation is always large enough to provide a reasonable assurance that each school can operate its Title I program of sufficient quality.

The poverty criteria most commonly used is the number of free and reduced priced lunch (FRPL) students as determined by lunch applications, and other poverty measures such as the number of students from families receiving Temporary Aid to Needy Families (TANF) or receiving Medicaid. The same measure of poverty is used for the entire district and it is consistent from year to year. The Amite County School District will use the FRPL student count as provided by Child Nutrition –*Eligibility Summary Report* - to determine the number of low-income students.

For purposes of filing the annual Consolidated Federal Programs Application (CFPA), as directed by the MDE, data from a date within the month of March from the prior funding year will be used to establish the number of low-income students in the school district.

Available Funding to Public Schools

To determine the amount of funding available to participating Title I schools, the Federal Programs Director will:

Step 1–Determine Set Asides:

A) Mandatory set asides are: 1. Homeless students.; 2. Neglected students (if allocated); 3. Parent and Family Engagement for public schools - at least one percent (1%) of the public school proportionate share for parent involvement (only for those districts with an allocation of \$500,000 or more); 4. Non-public/private schools instructional funds; 5. Non-public/private school Parent and Family Engagement. **Note:** *Non-public/private school instructional and parent and family engagement funds are taken off-the-top prior to any allowable expenditures or transfer of funds.*

B) Determine other off-the-top allocations which may include: 1. additional Parent and Family Engagement; 2. professional development; 4. Summer and intersession programs/before and after school programs; 5. Limited English Proficiency; 6. other district-wide instructional programs or financial incentives, etc.

C) Calculate the administrative costs and indirect cost. The total of administrative and indirect costs must not exceed 20% of the Title I allocation. Administrative costs include personnel salaries, benefits, materials and supplies, professional development, equipment, and other costs needed to fully administer the federal grant. Indirect costs are costs incurred for the benefit of the entire organization. (See Indirect Cost Calculation Section)

D) Compute the amount remaining for schools by adding all set-asides, administrative and indirect costs, then subtracting this total from the **remaining grant allocation – that is the total grant award less the private/non-public school(s) proportionate share(s).**

Step 2–Determine the average Per Pupil Amount: To compute the average per pupil amount, divide the total remaining allocation (after subtraction for the district set-asides, administrative costs and indirect cost for the district) by the total number of public low-income students. **Note:** *Private School Equitable Share is taken off the top before any set asides, allowable costs, administrative and indirect cost. While the average per pupil amount is automatically calculated in MCAPS, different PPAs are allowable.*

Step 3–Rank order schools: Schools in the district are ranked from highest to lowest by the percentage of low income students – the number of free and reduced lunch students divided by the total enrollment of the school, multiplied by 100.

Step 4–Determine schools that must be served: The district must serve all schools based on low-income status.

Step 5 – Calculate schools’ allocation: Using the average per pupil amount, the Federal Programs Director calculates each school’s allocation. To the extent possible, the per pupil amounts should be set so that the highest poverty schools and/or the schools with the highest academic needs/at-risk students receive at least 75% to 80% of their previous year’s budget, if at all possible.

Program Monitoring

Title I, Part A act is a part of the Elementary and Secondary Education Act (ESSA) of 1965/No Child Left Behind Act of 2001 (NCLB). Title I, Part A provides federal funds through the Mississippi Department of Education to local educational agencies (LEAs) and public schools with high percentages of poor children to help ensure that all children meet challenging State academic content and student academic achievement standards. Title I, Part A provides supplemental instructional services to schools where the resident population has a higher than average concentration of low income students.

The goal of Title I ESSA is to provide supplemental instruction in the basic skill areas of reading, language arts, and math to educationally disadvantaged students attending schools that qualify for funding. Educationally disadvantaged students are those who are falling behind their age peers in reading, language arts, and/or math.

Title I mandates that the content and performance standards for Title I students reflect the same expectations generally held for all children. School reform is encouraged to support schoolwide projects. Title I programs are monitored by the state to determine the effectiveness of the entire program as well as individual student progress. It is mandated that instruction be individualized; therefore, diagnostic information must be obtained to plan each student's program.

As a part of ESSA / NCLB, the purpose of the **Title II, Part A** program is to increase academic achievement by improving teacher and principal quality. This program is carried out by: increasing the number of highly qualified teachers in classrooms; increasing the number of highly qualified principals and assistant principals in schools; and increasing the effectiveness of teachers and principals by holding LEAs and schools accountable for improvements in student academic achievement. School systems must work to ensure that all students, especially poor and minority students have equitable opportunities to be taught by highly effective teachers.

The Mississippi Department of Education (MDE) requires that the Amite County School District monitor the implementation of federal programs and the expenditure of all funds associated with the programs. The specific requirements are as follows:

- The Local Education Agency (LEA) will:
 - Conduct self-monitoring of schools and programs sufficient to ensure compliance with Title Program requirements, including Title I, Part A (Basic), Title II, Part A (Effective Instruction), Title I, Part D, Neglected and Delinquent, Title IX, Part C (Homeless), Title III, Part A (English Learners), Title IV, Part A (Student Support and Academic Enrichment), Title IV, Part B (21st Century Community Learning Centers), Title V –Rural Education, School Improvement and Ensuring Educational Stability for Children in Foster Care.

- The Federal Programs Director and others (as needed) will:
 - Undergo training from MDE and other sources to maintain proficiency in federal program compliance requirements.
- The Federal Programs Director will:
 - Provide technical assistance to local schools.
 - Monitor all program expenditures to verify that all program expenditures comply with federal program requirements.
 - Maintain all documentation the LEA may need for future auditing/monitoring according to the LEA Monitoring Form, which is issued annually by MDE.
- In years when the LEA does not receive an on-site visit, the Federal Programs Director will complete the Self-Assessment Checklist and submit it to the MDE.
- The LEA will undergo monitoring determined by MDE. The LEA/Federal Programs Director will participate in training and technical assistance updates as provided by MDE prior to the monitoring visit.
- After the on-site monitoring visit, the LEA will receive a comprehensive monitoring report which will contain recommendations, findings, and required actions that together provide an analysis of the implementation of the LEA's federal programs. If a corrective action plan is required, the LEA/Federal Programs Director will respond in a timely manner with a corrective action plan which must be approved by MDE. Implementation of the Corrective Action Plan will be monitored by the appropriate Education Program Specialist.

Monitoring is an essential component of ensuring that all facets of federal programs are being implemented as prescribed by ESSA /NCLB. It is a process of systematically providing technical assistance and collecting data in order to provide information that can guide program implementation.

The Amite County School District Federal Programs Department makes use of monitoring as a means of regular observation and recording of activities taking place in the system. Critical to this process is the feedback provided to schools that can assist in improving student academic achievement. District monitoring addresses the following:

- Academic monitoring
- Budgetary monitoring
- Ensuring that all federal program activities are carried out in accordance to federal compliance guidelines
- Equipment usage monitoring

The ESSA /NCLB requires the State Educational Agency (SEA) to monitor the implementation of program requirements and the expenditure of federal funds. Mississippi's monitoring process consists of four major components:

1. **Monitoring of Expenditures** – Local educational agencies (LEAs) must submit for approval an annual budget through the Consolidated Application process. Title I, Part A, Title I, Part D, Title II, Part A, Neglected and Delinquent and McKinney-Vento Education Program Specialists review each application and budget to ensure that expenditures are appropriate for the program area before approving LEA budgets. Once budgets are approved, program specialists track how well LEAs are requesting funds for expenditures to ensure that LEAs are likely to meet the expenditure requirements.
2. **Single Audit** – LEAs with single audit findings are flagged for technical assistance.
3. **On-site Monitoring** – An SEA on-site Cross-Functional Monitoring Team visits a LEA to apply the criteria included in the LEA Monitoring Form.
4. **Self-Monitoring Checklist** – LEAs not receiving an on-site visit complete the Self-Assessment Checklist and submit it to the MDE.

The following procedures are followed for the on-site monitoring visit:

- LEAs are monitored in a cyclical pattern as determined by MDE.
- LEAs with audit or monitoring findings requiring a return of monies, or receiving a high number of complaints from parents and other stakeholders are monitored within the year of the LEA audit or monitoring report and the written complaint. For example, if an LEA is audited in FY15 for FY14 and the Division receives the report of findings in FY15 before the end of the monitoring cycle, the LEA would be included in the LEAs to receive an on-site monitoring visit. In addition, on-site monitoring outside of the scheduled cycle may be arranged as needed if an LEA evidences serious or chronic compliance problems.

Communication and Monitoring

Monitoring of schools is a critical component of ensuring that compliance is taking place at each school. During the summer prior to the beginning of the new school year, the district's Federal Programs Director convenes a meeting of all principals. Principals receive training on policies and procedures and guidance for operating a Title I program throughout the school year.

Principals are given detailed information of expectations and copies of program guidance. Specific training is provided in all facets of Title I. A copy of the Amite County School District's Federal Programs Policies and Procedures Manual is provided for each principal and discussed in detail by the director of Federal Programs. This manual includes timelines, budget forms, inventory information, Schoolwide/ targeted assistance implementation, parental engagement guidelines, fraud policy, and other areas of federal programs as needed.

Monthly meetings are also held with principals. Principals are given the opportunity to share best practices during these meetings. Phone calls and emails are a daily occurrence between the federal programs staff and individual school staff.

In addition to meeting with principals, federal programs staff communicates with the Business Administrator and other department heads throughout the year. These communications are an opportunity to discuss federal programs and also an opportunity to discuss content specific information with each of the above.

All Title I services are supplemental. This process is monitored through ongoing technical assistance, site visits, and through the budget process.

Onsite Monitoring Procedures

All schools are subject to ongoing monitoring by the Federal Programs Director throughout the school year. The Federal Programs Director conducts on-site monitoring of all schools throughout the year for compliance. Feedback is provided to the principals via descriptive information in a timely manner. In addition, emails, staff meetings, and phone conversations take place throughout the year as a means of providing ongoing monitoring and communication with each school.

Timeline for Monitoring of Schools

- Attend Summer meeting for principals of all Title I Schools following the state Title Programs Conference/training in June to update them on any new guidelines and to provide guidance for “new” Title I principals.

Technical assistance will include but not limited to the following topics:

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|----------------------------------|---|
| ○ Budgets | ○ Instructional Specialist/Title I Teacher/ |
| ○ Ordering | Paraprofessional Scheduling |
| ○ Compliance Issues | ○ Ethics/ Fraud/ Compliance |
| ○ Parental Engagement | ○ McKinney-Vento |
| ○ Schoolwide/Targeted Assistance | ○ Inventory |
| ○ Monitoring | ○ Programmatic and Financial Information |
| ○ Academic Achievement | ○ Neglected and Delinquent |
- April – May—The Title I, Part A Parental Engagement Coordinator reviews Title I Schools’ Family Engagement Policies. The Parental Engagement Checklist is used to provide feedback to principals. The coordinator also files copies of these documents in the Federal Programs Office.
 - April – May—Federal Programs Director meets with private school officials.
 - May – June—The LEA compiles needs assessment data to be used in the revision of the Consolidated Federal Programs Application (CFPA).
 - May – July—Revision/Completion of the CFPA.

- May – August—Schools use summative tests results, parent survey results, and other needs assessment data to revise their Schoolwide and/or School Improvement Plans. Schools involve various stakeholders in the analysis of this data and in the planning for the upcoming year.
- August—The Homeless Liaison contacts schools to update the system homeless list and ensures that every school has up-to-date homeless contact information posted.
- August—The Foster Care Liaison contacts schools to update the system foster care list and to consult regarding the needs of foster care students.
- August – September—The Title I, Part A Parental Engagement Coordinator (PIC) reviews Title I School-Parent Compacts using the checklists provided by MDE . The PIC provides feedback to principals before final copies are printed. The coordinator also files copies of these documents in the Federal Programs Office. Final copies of compacts are shared with families before the end of October.
- August – October—Principal’s Attestations and Assurances
- August – June—Inventory all items purchased by federal programs. The Title I staff and district staff will conduct inventory annually.
- August—Parental Engagement Coordinator works with Public Relations and other community representatives to plan activities for September’s Parent Engagement Week.
- December—Hold meeting with Private Schools (if any) to review information.
- January—Completion of first semester certifications.
- March – May—Surveys are completed by various stakeholders (parents, teachers, administrators, and community members) to provide needs assessment data for improvement planning. The Parent Liaison compiles data to determine needs for the following year.
- April—Mandatory student/parent handbook information is sent to all schools by the Director of Federal Programs (Parents “Right to Know”)
- May – June—Completion of second semester certifications
- May – June—The Title I Parental Engagement Coordinator compiles Title I parent surveys and disseminates the results to Title I Schools for consideration in the revision of school Parental Engagement Policies and School-Parent Compacts.
- Ongoing—Review of school data plans in conjunction with other central office staff
- Ongoing—Budgets and purchase orders are reviewed monthly by the Federal Programs Director to assist schools in spending the funds as planned.
- Ongoing—The Federal Programs Director and staff provide technical assistance and meet regularly with principals.

School wide program plans include data that drives student achievement and are monitored by federal program sand the Curriculum and Instruction Team. Based on continuous data analysis, principals and leadership teams make changes to the school improvement plans and share to stakeholders.

Feedback on the school wide program assistance plans are sent to each principal via the school wide checklist. Corrections to the plan are made as needed by principals and updated copies are sent to the federal programs office.

Monitoring of Private Schools & Equitable Services— (N)

Private schools are monitored by the Federal Programs Director.

The Amite County School District implements provisions of equitable participation of private school children, this requirement may be tested on a general or program-specific basis.

Student Eligibility –

- Attend a not-for-profit private/non-public school;
- Reside in a Title I participating public school attendance area of the Amite County School District (regardless of whether the private/non-public school that the student attends is located in the LEA); and
- Be identified through multiple educationally related objective criteria;
- Be failing or at risk of failing to meet the state standards, or other standards relevant to private school students. (Note: The students generating funds, may not necessarily be the students receiving services.)
- In addition, certain children may be eligible under other criteria: for example, economically disadvantaged children, children with disabilities, migrant children, English learners, homeless, neglected or delinquent children, children who have two years of participation in Head Start, and children in the literacy program under subpart 2 of Part B of Title II, or in preschool services under Title I.

Private schools are contacted in the spring, after timely and meaningful consultation with private school officials; the district offers equitable services to eligible private school children, their teachers, and their families. Eligible private school children are those who reside in a participating public school attendance area on the basis of the total number of children from low-income families.

In **calculating equitable services**, the Amite County School District will determine the proportionate share of Title I funds available for equitable services as follows:

1. Conduct meaningful consultation with private schools and area private school consortium districts to determine participation by the private school and the number of low-income children residing in the participating Title I public school attendance areas who attend private schools. Other school districts who have eligible students attending private school(s) in their respective school district should provide information to The Amite County School District's Office of Federal Programs by the date set by MDE, usually a day in March of the preceding school year.

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2. Determine the percentage of low-income students from private schools by dividing the total number of private school low-income students from participating Title I schools by the total number of low-income public **and** private school students in participating Title I schools. Multiply the district's total allocation by this percentage, then divide by 100 to get the private school's equitable share.
 3. To calculate the equitable share for Title II and Title IV, use the worksheets that are provided in MCAPS or:
 - a. Add the total enrollment for all public school **and** private/non-public school students.
 - b. Subtract any administrative costs from the grant award to get the equitable share amount.
 - c. Divide the equitable share amount by the total enrollment of public **and** private/non-public school students to determine the per pupil amount.
 - d. Multiply the number of students at each private/non-public school by the per pupil amount to determine the equitable share for each participating private school.
 - e. Subtract the equitable share amount for all private/non-public school students from the total grant allocation (less administrative costs) to compute the public school amount.

Providing Equitable Services

The LEA reserves funds off the top of its Title I, Part A allocation to provide instructional and related activities for public school students at the district level, the district also provides from those funds, as applicable, equitable services to eligible private school students. From applicable funds reserved for parent involvement and professional development, the district ensures Teachers and families of participating private school children have an equitable opportunity to participate in professional development and parent involvement activities, respectively. These activities must address the specific needs and educational progress of eligible private school children in order that they may achieve the goals/standards applicable to the private school.

The Amite County School District will ensure participating private school teachers take part in professional development activities on an equitable bases by:

- assisting private schools in setting-up professional development activities in accordance with grant requirements and the private school's vision, mission, and goals
- informing private school of all district professional development trainings and workshops in a timely manner
- assisting with logistical accommodations for teachers attending applicable professional development activities

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- assisting private schools officials in the collection and analyzing of data on the effectiveness of professional development opportunities

Appropriate Use of Equipment and Supplies

The Amite County School District, as the fiscal agent makes all purchases for participating private/non-public school(s). Therefore, the private/non-public school receives services, not funds.

1. The Federal Programs Director approves purchases for materials, equipment, supplies, and services for private/non-public school(s) and ensures that such purchases remain in the control and supervision of the Amite County School district.
2. The Federal Programs Director will ensure that any purchased capitalized equipment meets all requirements of the district and will be tagged and labeled as property of Amite County School District.
3. During meaningful consultation, the Federal Programs Director will ensure that services, instructional materials, supplies, and equipment purchased with Title funds are secular, neutral, non-ideological and supplemental in nature, that is, not **supplanting** what the private school would provide in absence of federal funds.
4. The Federal Programs Director and/or designee will conduct an annual audit of equipment purchased with equitable Title funds at private school facilities in accordance with district inventory procedures.
5. The Federal Programs Director will conduct audits/reviews during meaningful consultation or drop-in visits to participating private schools to ensure that Title I supplies/equipment are used only for Title I purposes. Supplies/equipment can be removed without remodeling the private school facility.
6. The Federal Programs Director will facilitate the removal of supplies/equipment from the private school facility if the district no longer needs these items to provide Title I services, or if the removal is necessary to avoid unauthorized use of the items for other than Title services.

The Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act of 2015 (ESSA), acknowledges that disputes may arise between a private school and the local educational agency (LEA) responsible for administering equitable services to the private school under the provisions of ESSA.

In the Amite County School District, the Federal Programs Director is responsible for meeting all requirements for Equitable Services as required by ESSA and MDE.

Complaint Process

Complaints to the Local District

In the event that a dispute should arise between the district and private school during consultation on how to provide equitable and effective programs to eligible participating private school students/teachers, including the use/non-use of contracted third-party providers, the following process will be used to resolve:

1. The private school officials will submit in writing a detailed explanation of the act or omission by Amite County School District in providing equitable and effective programs, within five (5) days.
2. The Federal Programs Director will provide written explanation and rationale to the private school officials within five (5) working days after receiving the notice of dispute.
3. The Federal Programs Director shall engage with the Mississippi Department of Education's (MDE) ESSA State Equitable Services Ombudsman and ESSA title program specialists to assist with the equitable services concerns.
4. The Federal Programs Director and private school officials shall resume consultation and will attempt to resolve the matter.
5. If the private school official is not satisfied with the action taken or the explanation given by the Federal Programs Director, the private school official may escalate the complaint directly to MDE.

Complaints to MDE

Private school officials have the right to file a complaint with the MDE if they feel that LEA officials have not complied with legal requirements.

Additionally, the private school may appeal to the MDE if there is a dispute involving the poverty data on private school students. Private school officials must inform the MDE with the basis of the Amite County School District's non-compliance, and upon response from the MDE, forward the appropriate documentation.

Data Analysis (O)

It is the goal of the Amite County School District to collect, report and process accurate data in an effort to avoid the erroneous and ineffective spending of funds. Each department and school will, to the best of their capabilities, provide accurate and timely data as required from district, state and Federal entities.

Mississippi Student Information System (MSIS) is the primary method for collecting information from schools. Because of its critical nature, accurate, punctual information is vital. The Amite County School District shall have personnel at the district level as well as individual school campuses. These staff will attend proper training to ensure the accuracy of data entry and maintenance.

MSIS District Contact Role:

- Oversee the MSIS process for the district
- Work to ensure timely submission of MSIS transactions to MDE
- Oversee MSIS security for the district
- Have the authority to resolve any technical issues that may arise
- Be available to the schools for any problems that may arise
- Initiate calls to the MSIS Help Desk if problems warrant

MSIS School Contact Role:

- Oversee the MSIS process for the school
- Work to ensure timely submission of MSIS transactions to MDE
- Oversee MSIS security for their school
- Have the authority to resolve any technical issues that may arise
- Initiate calls to the central office MSIS District Contact if problems warrant

District/School Timeline

- Update monthly if needed or as circumstances arise
- Personnel data
- Student-level data (demographics)
- District/school demographic data
- School Board member data

Conflict and Error Reports. At the school level, error reports should be ran daily until no errors; then run weekly. Correct as needed. Run conflict reports as needed.

Change of Status

1. Directors of Federal Programs will notify Human Resources of each new federally paid employee for the new fiscal year.
2. Directors of Federal Programs will notify Human Resources of any previous federally paid employees who will be paid from other than Federal funds for the new fiscal year.
3. Directors of Federal Programs will notify Human Resources of any changes to federally paid personnel during the funding year.

Personnel Listing

1. The Director of Federal Programs will review the *MSIS Detail Personnel Listing Report* to ensure that federally paid personnel are recorded accurately.
2. The Director of Federal Programs ensure that current federally paid employees are coded properly
3. Care should be taken to note any employees coded to Federal who are not currently being paid from Federal funds.
4. The Director of Federal Programs will provide changes/corrections to the MSIS Coordinator as soon as noted or no later than two weeks prior to December 1 of the current funding year.
5. Director of Federal Programs will complete a final review prior to the December 1st deadline.
6. Director of Federal Programs will conduct a periodic review in March/April to ensure accuracy of data.

Title Programs

Homeless – Title I

1. The Federal Programs Director updates the district Homeless Liaison in MSIS for the current school year by accessing the *Homeless* section of the *Federal Programs Module* in MSIS.
2. Prior to the district passing the monthly MSIS data submission, all homeless students must be verified by the Federal Programs Director. Homeless students are to be identified and recorded each month as follows:
 - a. School counselors and/or other designated school personnel will notify the Federal Programs Director.
 - b. The MSIS Coordinator will notify the Federal Programs Director when a school has passed the monthly data submission at the district level.
 - c. The Federal Programs Director or designee will verify the *Student Holding Area Report* filtered for homeless students from MSIS.
 - d. The Federal Programs Director or designee will notify the school counselor or other designated school personnel if there are discrepancies. Upon correction, the MSIS Coordinator will re-run the district file and notify the Federal Programs Director when the new school file has passed the district.
 - e. Upon complete verification of homeless students by school, the Federal Programs Director will sign and date the *Student Holding Area Report* filtered for homeless students and file the report.
 - f. The Federal Programs Director will notify the MSIS Coordinator upon verification of each school's homeless count.

See School Board Policy: JRAC

Reporting and Corrective Action Process

Corrective action from previous monitoring is discussed with principals in order to assist them in understanding the importance of compliance in federal programs. In addition, MDE monitoring findings from all districts is shared with principals as a means of understanding the impact of non-compliance. Technical assistance is provided based on the needs and is used as a preventive measure to ensure that all staff has a clear understanding of all expectations of every facet of federal programs. The Federal Programs Director, along with district level staff and outside consultants, provide ongoing training as a means of ensuring that all staff are in compliance at all times. Anticipatory training is conducted throughout the year that ties in directly with all facets of federal programs compliance.

Results of Technical Assistance

The Federal Programs Director maintains files of training conducted throughout the year. These detailed files contain all staff training, handouts, meeting agendas, meeting notes, etc. Ongoing monitoring of the training is conducted by the Federal Programs Director to ensure compliance.

Strategic Planning

Section 1112 of the Title I, Part A Elementary and Secondary Act (ESSA) of 1965 specifies that LEAs may receive funds under ESSA if the LEA has an approved plan on file with MDE . The LEA plan is submitted as part of a Consolidated Application under Section 9305 of ESSA . The CLIP has three major components: ESSA /IDEA Plan Descriptors; System Profile; LEA Implementation Plan. The following programs are a part of the CLIP: Title I, Part A – Programs for Disadvantaged Children; Title I, Part C – Education of Migratory Children; Title I, Part D – Programs for Neglected and Delinquent Children; Title II, Part A – Teacher Quality; Title II, Part D – Enhancing Education Through Technology; Title III, Part A – Language Instruction for Limited English Proficient (LEP) and Immigrant Students; Title IV, Part A – (Student Support and Academic Enrichment); Title V, Part B – Rural and Low Income Schools Programs (RLIS); Individuals with Disabilities ACT (IDEA) – Programs for Exceptional Students; Carl D. Perkins Vocational and Applied Technology Act – Vocational Education Programs; Title X, Part C McKinney-Vento Education of Homeless Children and Youth (EHCY) and State Professional Learning.

The LEA’s Strategic Plan is updated annually.

All administrators and coordinators participate in the planning, revision, and implementation process. In addition, parents and business leaders in the community are invited to serve on the revision committee. Title I parents are sent information inviting them to participate via email, flyers, website, and newsletters. Parents are asked to provide written input during this process.

The district conducts a survey each year that allows parents to provide input on district policies and procedures. Parent input is examined and considered from these surveys via input from review meetings.

Documentation includes sign-in sheets, agendas, meeting minutes, emails, and returned plans with comments. Copies of comments are kept on file and put in meeting minutes.

The Federal Programs Director gathers all input and updates the consolidated application. The plan is submitted to the Superintendent and the school board for final approval.

Parental Engagement

See the District's **Title I Parent and Family Engagement Plan** (*separate document*)

The Amite County School District Board of Education believes that the public schools belong to the people who create them and that student educational goals should reflect the goals of the community. The board affirms and assures the rights of all parents to participate in the development of the goals and objectives of the public schools and encourage involvement in all areas of their children's educational experiences.

Each school has parent representatives that are members of the system's Parent Advisory Council as well as a School Council. These two groups assist in building strategies for effective parental involvement, promoting parental involvement activities, and implementing parent recommendations and suggestions. The Parent Advisory Council collects and compiles parent recommendations and suggestions. The council shares these ideas with school staff, all parents, and other stakeholder groups. All parents play an important role in the decision-making process of the school throughout the year by completing surveys, evaluating activities, actively participating at PTO meetings and attending parent/teacher conferences. All parents have access to parental involvement documents, including the Amite County Parental Engagement Policy, the individual school Parental Engagement Policy, each building's School-Parent Compacts, and the School Improvement Plan. Opportunities to make suggestions or revisions to these documents are offered year round in the Parent Resource Rooms in each building or online on the school websites. Parents also make suggestions regarding expenditures of Title I funds. Program review meetings are held throughout the year. At Title I Annual Meetings, parents are informed about the needs of the school and asked to get involved by joining committees and serving as volunteers and mentors. Several times during the year, parents are invited/reminded to attend planning meetings and school activities via flyers, phone calls, weekly newsletters, websites, local television station, and car rider line conversations. When all information is available for review, parents are invited to participate in the final review. (The Parent Advisory Council does not make any final decisions.) All Title I Parents are given the opportunity to review and provide input in the 95 percent of the 1 percent set-aside budget expenditures for Family Engagement.

Funding

The Amite County School District is required to set aside at least 1% of its Title I funds for the purposes of parental involvement. At least 90% of the funds are divided among the Title I campuses. Each campus administrator will assign appropriate personnel (parent engagement coordinator) to work with parents at their campus. The parent engagement coordinator is responsible for documentation of all Parent Involvement activities that occur at their campus and is responsible along with the campus administration for documentation of parental involvement activities that occur at their campus and to help educate faculty and staff on the importance of parent involvement. They will work with the Director of Federal Programs to ensure proper planning and spending of the Title I funds. Title I funds are supplemental and should not be used if the expenditure is required of all campuses in the district or state.

Parental Engagement

In the spring of each year, Title I parents are asked to participate in completing a parent survey. Using this survey, parents are asked to make suggestions as to how Title I funds should be used. These suggestions are collected and shared with school principals, parents, school council, other school-level committees, and the parent advisory council committee at the district level. This information is compiled and then used to plan activities for the next school year. Any suggestions that may be appropriate for the remaining portion of the school year will be considered and implemented where appropriate. Throughout the school year, Title I funds are used to purchase workshop materials for parents who attend school-level and district-level activities. Title I funds are also used to purchase brochures and educational reading materials to help engage parents in the educational process of their children.

Parents receive an invitation to attend an end of the year assessment meeting to review previously collected suggestions from surveys and evaluations from activities offered earlier in the year. Parents are afforded the opportunity to make suggestions about use of Title I funds. Parents also use this time to review/revise the district level parental engagement policy and make suggestions for the new calendar year regarding activities and use of Title I funds for students and families.

In the fall, Parents are asked/invited to become active partners in the school. Suggestions to serve include serving on various committees, assisting in the school where needed such as proctoring and planning activities, serving as mentors and/or tutors, etc. Parents are also asked to provide suggestions for program improvement throughout the school year.

Parent Notification and Communication in an Understandable and Uniform Format

When parents indicate on the enrollment forms that they need correspondence in another language, to the extent practical, efforts are made to provide either written support or support through an interpreter. Furthermore, all parent communication is written in a format so that the content is easily understandable.

Annual Title I Meeting

All Title I schools are required to hold meetings at flexible times. It is the responsibility of the principal in coordination with the parent engagement coordinator to arrange meeting times and invite all stakeholders to these meetings. Meetings may be announced via paper copies to parents, websites, social media outlets, call systems, and/or newspaper announcements. The parent engagement coordinator will be responsible for collecting and submitting required documentation of the Title I annual meetings (flyers, sign-in sheets, agendas, evaluations and summaries) to the Federal Programs Director.

Flexible Learning Programs (*see section on Flexible Learning Programs*)

All Title I Priority and Focus Schools must offer a Flexible Learning Program (FLP). In addition, all Title I Priority and Focus Schools must develop written plans that outline how the Title I

Priority and Focus Schools will implement the FLP. The FLP plan must be approved by MDE 's Title Programs Unit prior to implementation. Each Title I Priority/Focus School is required to send notices to parents describing the school's status, share data and information used to support programming decisions, and explain how parents may become involved in improving the school. Each Title I Priority School is required to set aside 10 percent of the school's Title I allocation for professional learning. Focus Schools are not required to set aside 10 percent of the school's Title I allocation for professional learning; however, a Focus School may set aside funds for professional learning if the need for professional learning is addressed in the school's Title I targeted assistance or schoolwide plan. LEAs are required to set aside a minimum of 5 percent of the LEA's Title I allocation to implement the LEA's FLP program in Title I Priority and Focus Schools. Set asides above the minimum 5 percent requirement may come from the LEA's total allocation or the Priority/Focus School's allocation and are subject to the equitable services to eligible private school students' requirements (ESSA Section 9401(c) (5)).

Teacher and Paraprofessional Qualifications

Parents are informed of their rights to know the qualifications of their children's teachers. This information will be sent home to every parent at the beginning of the year through student handbooks. The notice will include the specific school contact person and telephone number. This information is also available on the Federal Programs webpage.

Highly Qualified Teachers Evidence

If a student has been assigned to or has been taught for four or more consecutive weeks by a teacher of a core academic subject who is not highly qualified, parents will be provided a timely notice.

- All notices and information required must be in a uniform and understandable format, including alternative formats upon request, and, to the extent practicable, in a language that parents understand. Parents may request and receive information regarding:
 - Whether the teacher has met state qualifications for the grade levels and subject areas in which the teacher teaches.
 - Whether the teacher is teaching under emergency or other provisional status.
 - The baccalaureate degree of the teacher and any other graduate certification or degree held by the teacher and the field or discipline of the certification or degree.
 - Whether the student is provided services by paraprofessionals.

Parent notification is not required for the following:

- For teachers who do not teach core academic subjects.
- For paraprofessionals who are not highly qualified.

Principals are required to mail a letter to the parents of those students who are taught four or more weeks by a teacher who does not meet highly qualified status. This is to support effective parent communication.

Parent Advisory Council/School Councils

Schools are required to have parent input. At the beginning of each year, the school principals gather parent names, addresses, phone numbers and e-mail addresses to submit to the District Parental Engagement Coordinator, who utilizes them as the system's Title I Parent Advisory Council. The Parent Advisory Council meetings are open to all parents. The meetings are announced via the newsletter, hard copy, and/or website. Parents are instrumental in the revision of the school improvement/parental engagement plans and compacts. School councils and the Parent Advisory Council review the results of the annual spring survey and help make decisions for yearly parental engagement activities. All parental engagement meetings require a flyer, sign-in sheet, agenda, evaluation and summary report.

Parental Engagement Coordination and Implementation Procedures

Schools are required to maintain the following documentation that ensures the six requirements of parental involvement are offered: Dated meeting flyers, agendas, sign-in sheets, evaluations, summary reports or minutes; Newsletter articles; Letters to parents (multiple languages); and Parenting class documentation

The Parent Advisory Council begins work in September of each year. This committee assists with planning system events and activities designed to remove barriers for parents. The committee meets on a regular basis throughout the school year. In the spring, the committee assists with reviewing evaluation materials and makes recommendations for the next school year. Parents are notified about parent advisory committee meetings via email, phone calls, schools/district website, and flyers in student weekly folders.

Parents' Engagement in Planning, Revision, and Implementation

Parents are informed verbally and by written notification that they have the right to participate and become involved in the decision making process at Title I schools. Through parent committees, opportunities are established, and all parents are invited to participate and to provide input into deciding on activities, school improvement planning, schoolwide plan revisions, and the comprehensive improvement plan. These processes are in place to ensure parents play an active role in improving student academic achievement.

Parental Engagement Activities - Planning, Revision, and Implementation Steps:

- **Provide Annual Notification to Parents:** All Title I schools conduct a meeting at the beginning of each year inviting parents to participate in the planning process. Schools distribute information on these meetings to parents by email, telephone, flyers, website, and newsletters.
- **Select Parents for Engagement in Committees.** Parents are invited to participate in planning parental engagement activities. Schools distribute information to parents via mail, email, telephone, flyers, website, and newsletters.
- **Conduct Annual Survey at Each School:** The annual surveys serve as the means for parents to become involved in planning parental engagement activities. Surveys are

conducted in the spring of each year. Schools distribute surveys electronically and through hard copies.

- **Evaluate Results of the Survey:** Title I schools use the results of the annual surveys to determine specific needs of the parents.
- **Maintenance of Documentation:** All parental involvement documentation will include dated flyers, sign-in sheets, agendas, evaluations, meeting summary report or minutes, and emails to and from parents.
- **School Improvement Plan Planning, Revision, and Implementation Steps:** School improvement plans are updated annually. Parents are a vital part in the planning, revision, and implementation process. Parents are sent information inviting them to participate via mail, email, telephone, flyers, website, and newsletters. Once revisions are made, the plans are available at the schools or in the federal programs department at central office.
- **Maintain:** Required documentation will include dated flyers, sign-in sheets, agendas, parent comments, meeting minutes, and emails to and from parents. **A copy of this packet will be submitted to the federal programs office when the plan is presented.**

LEA Comprehensive Improvement Plan

The LEA Comprehensive Improvement Plan is updated annually. Parents are a vital part of the planning, revision, and implementation process. Parents are sent information inviting them to participate via mail, email, telephone, flyers, website, and newsletters. Family liaisons, PTO committee members, and school council members should also participate in these meetings.

Maintain: Required documentation will include dated flyers, sign-in sheets, agendas, parent comments, meeting minutes, and emails to and from parents.

Parent Capacity

Information is provided to school personnel and parents on how to build parent capacity through presentations made during meetings, through response to parent needs on surveys, , and through student handbooks, newsletters/flyers.

The Parental Engagement Coordinator is required to consider and plan for capacity. Utilizing the Parent Teacher Association (PTA) National Standards for Family-School Partnerships is a productive way to build capacity. The standards are:

- **Standard 1: Welcoming all families into the school community-** Families want to feel welcomed, valued, and connected
- **Standard 2: Communicating effectively-** Regular, 2-way communication is important
- **Standard 3: Supporting Student Success-** Working together to benefit our students
- **Standard 4: Speaking up for Every Child-** Families are their children's advocates
- **Standard 5: Sharing Power-** Families & Schools are equal partners in educating students
- **Standard 6: Collaborating with the Community-** Community members help connect families and schools

School Improvement (1003a)

Interventions for LEAs with Priority and Focus Schools

Priority Schools Interventions

A school identified as a Priority School will receive the support of the School Improvement Division of the MDE. This support will be through the assignment of a School Improvement Specialist who will work with the school on a regular basis and will bring in other staff to support identified areas for growth. Support for schools needing comprehensive services will be provided by the MDE School Improvement Specialists and will be coordinated with other initiatives such as School Improvement Grants 1003(g). All supports and initiatives will be implemented at the beginning of the school year. The LEA would sign a three-year Memorandum of Agreement with the MDE on behalf of Priority Schools. The Memorandum of Agreement (MOA) will outline a set of non-negotiable actions and interventions required of each Priority School aligned with the turnaround principles. The MOA will be developed during the spring of the year before it is to be signed in the fall.

How LEA schools may exit Priority Status

Using the U.S. Department of Education's (US ED) definition and methodology for identification, schools identified as Priority Schools will receive school improvement support and intervention for a period of three years.

Schools will be exited from Priority School status when the school no longer meets the definition of a Priority School for three consecutive years and has reduced the number of non-proficient students by 25 percent over a period of three years. High schools identified as Priority Schools based on graduation rate must increase their graduation rate by eight percent over a period of three years. The eight-percent mark represents one-half of a deviation above the statewide annual average increase between 2003-2011.

Focus Schools Interventions by School Improvement

The MDE will work in collaboration with the LEA to analyze student achievement data to identify the largest gaps between groups of students. Based on the analysis of data, the LEA and the MDE will determine the interventions required of each Focus School. LEAs will sign a Memorandum of Agreement with the MDE on behalf of Focus Schools. This agreement will outline a set of non-negotiable actions and interventions required of each Focus School.

How LEA schools may exit Focus Status

Using the U.S. Department of Education's (US ED) definition and methodology for identification, schools identified as Focus Schools will receive school improvement support and intervention for a period of three years.

Schools will be exited from Focus School status when the school no longer meets the definition of a Focus School for three consecutive years and demonstrates that the individual subgroup or subgroups that caused the school to be identified as a Focus School has decreased the number of non-proficient students by 25 percent over a period of three years. High schools identified as Focus Schools due to subgroup graduation rates must achieve a graduation rate that falls at or above the State subgroup graduation rate average for three consecutive years or show an eight percent graduation rate improvement over a period of three years. The eight percent mark represents one-half of a deviation above the statewide annual average increase between 2003-2011.

Monitoring of School Improvement

All Title I schools within the Amite County School District conduct School wide Programs. This allows all children and all parents an opportunity to have equal access to all related Title I assistance. All schools within an LEA will be involved in school improvement efforts through the work of the LEA and MDE.

Review and Approval of School Improvement and School wide Plans

School Improvement and School wide Plans are updated annually for the following school year. Each school leadership team conducts meetings at which representatives from each grade level, content area, and department, school administration, and parents meet to analyze data. During school leadership meetings, instructional strategies, parental involvement initiatives, and professional development activities are planned after a careful analysis of various data. Assistance is also provided to schools in their use of school improvement funds (if applicable) to accomplish initiatives in their school improvement and school wide plans.

School administrators then present their school plans to the Curriculum and Instruction Team. The plan is monitored throughout the year through school visits, classroom walk-throughs, and attendance at school meetings.

Monitoring the Use of Funds

The Federal Programs Director will meet with each school regularly to review and provide recommendations for budgeting decisions.

ESSA Public School Choice/Intradistrict Transfers

The following procedures will be followed for intradistrict transfers:

1. LEAs must notify parents of the availability of the intradistrict transfer option annually.
2. Parent notification should be dated no later than July 1st of the upcoming school year.

The following timeline will be followed:

- May Schools will send home intradistrict transfer forms.
- July 1 Mail letters to parents of students at Priority/Focus schools.
- July 7 Meet with principals to discuss class space availability.
- July 15 Send parent notification of acceptance or denial of intradistrict transfer request.

Mississippi's ESSA Flexibility Waiver and Flexible Learning Programs (FLP)

Flexible Learning Programs (FLP) will initially be funded through a minimum five (5) percent set-aside requirement for any Title I Priority or Focus school. Additional Title I, Part A funds may be set aside to ensure that a viable FLP program is implemented with fidelity.

Required Interventions for Priority and Focus Schools:

- All Title I Priority and Focus Schools must offer a Flexible Learning Program (FLP).
- All Title I Priority and Focus Schools must develop a written plan that outlines how the Title I Priority and Focus Schools will implement an FLP program. The FLP plan must be approved by MDE's Title Programs Unit prior to implementation.
- All Title I Priority Schools and Focus Schools are required to send notices to parents describing the school's status, sharing data and information used to support programming decisions, and explaining how parents may become involved in improving the school.
- All Title I Priority Schools are required to set aside 10 percent of their school's Title I allocation for professional learning. Focus Schools are not required to set aside 10 percent of their school's Title I allocation for professional learning. However, Focus Schools may set aside funds for professional learning if the need for professional learning is addressed in the school's Title I targeted assistance or school wide plan.
- LEAs are required to set aside a minimum of 5 percent of the LEA's Title I allocation to implement the LEA's FLP program in its Title I Priority and Focus Schools. Set-asides above the minimum 5-percent requirement may come from the LEA's total allocation or the Priority Schools and Focus Schools' allocation and are subject to the equitable services to eligible private school students' requirements (ESSA Section 9401(c)(5)).

Description of Services

For each Title I Focus or Priority school the LEA must submit an FLP plan that addresses the following:

- Using school-level disaggregated data, what are the areas of weakness (content area(s), subgroup(s), and graduation rate(s), if applicable) that will be addressed by the FLP offered at this school?
- How will the LEA implement an FLP plan that will ensure supplemental academic instructional time that is designed to support the students meeting identified goals and outcomes?

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- How will the LEA provide professional learning (PL) for the FLP staff/consultant so instruction is engaging, enriching, and tailored to meeting the needs of the students, and is not a regurgitation of the teaching methods utilized with the students during regular instructional time?
 - How will the LEA ensure that the instructional goals of the FLP students are aligned with Common Core Mississippi Performance Standards?
 - How will the LEA maximize the enrollment of the students in the FLP?
 - How will the LEA maximize the attendance of participating students in the FLP?
 - How will the LEA monitor the implementation of the program and the tracking of all the required data?

Submission of the FLP Plan

As part of the Consolidated Application, districts will need to submit:

- A list of Title I schools that are required to offer a Flexible Learning Program (FLP), their classification as to Priority or Focus by school and LEA, and the school's Title I status.
- A projection of how much the LEA is intending to budget on their Flexible Learning Program (FLP) in the following areas:
 - Administrative Personnel Costs
 - Supplemental Materials / Supplies - LEA office and / or School
 - Evaluation Costs
 - Transportation Costs of FLP Program
 - Instructor Costs – Current Teachers or Contract Instructors
 - Professional Learning Costs
 - Equitable Services for Eligible Private School Students, where applicable
 - Total Cost of the Public School Choice transportation (parent reimbursement and / or school buses), if applicable
 - Required set-asides
 - Other (as approved by the LEAs MDE Flexible Learning Program Specialist)

Notification to Parents of Workshop and Eligibility for Services

- All parents will be encouraged to participate in the development of a Flexible Learning Program for any schools designated as Priority or Focus Schools. Parents will be invited using multiple means of communication including newspaper articles, flyers sent home with students, phone calls, and website announcements. In addition, notification will be sent via U.S. mail to parents informing them of their child's eligibility to participate.

Budgets

LEA's must submit, through the Consolidated Application, the Title I, Part A Flexible Learning Program (FLP) budget as a part of the LEA's Title I, Part A budget. The descriptions of all budgeted items must be specific and clearly describe the intent of the expenditure.

All items budgeted must meet the allocable, allowable, reasonable, and necessary tests described in the Office of Management and Budget (OMB) Circulars:

- Are the expenditures allowable Title I expenditures?
- Do the expenditures appear to be necessary in light of the LEAs goals and objectives?
- Are the costs of the expenditures reasonable?
- Are the expenditures for core subject areas?

LEAs will utilize general guidelines for the use of Title I funds and equipment when submitting the budget for the FLP program. The law provides many flexibilities and opportunities for local educational agencies (LEAs) and schools to meet the purposes of Title I. In school wide programs, and LEA may use Title I funds for any activities that are part of the school wide program plan. Priority and Focus Schools may become school wide programs with less than a 40-percent poverty level. However, all school wide programs must have an approved school wide plan. In targeted assistance schools, however, Title I funds may only be used to meet the needs of participating children, their teachers, and their parents.

The Every Student Succeeds Act of 2016 (ESSA) provides several fiscal requirements that are applicable to Title I, Part A funds.

- Local educational agencies (LEAs) must maintain the financial effort previously provided with state and local funds to Title I schools.
- LEAs must provide services to Title I schools that are comparable to those of non-Title I school.

A local educational agency (LEA) may use Title I funds only to **supplement** and, to the extent practical, increase the level of funds that would, in the absence of Title I funds, be made available from non-federal sources for the education of students participating in Title I programs. In no case may Title I funds be used to **supplant** (i.e. take the place of) state or local funds. It is a violation of the supplement, not supplant requirement if an LEA distributes regular state and local funds in a way that discriminates against students in a Title I school.

- LEAs found to be in violation of the supplement, not supplant requirements in the Every Student Succeeds Act of 2016 (ESSA) will be required to return all Title I funds used to supplant the LEA's Title I budget. It is important to remember, however, that any determination about supplanting is very case specific; this makes it difficult to provide general guidelines without examining the details of the situation.

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- The Mississippi Department of Education uses a set of presumptions of what the LEA would have provided in the absence of the Title I funds based on its behavior in other situations. These presumptions are outlined in OMB Circular A-133 Compliance.

Prior to review of any budget submitted for approval, the Title I Education Program Specialist reviews the plans for the LEA's FLP submitted through the Consolidated Application Tab for FLPs. The FLP Plan contains eight questions to which the LEA must respond detailing the LEAs program for those LEAs with Priority and Focus Title I schools that are required to set aside a minimum of five (5) percent of their Title I, Part A allocation for flexible learning academic interventions and supports.

Timeline for FLP

- August – Develop list of eligible students based on federal tier guidelines.
- September – Mail letters home inviting eligible students.
- October – Begin serving students using a Flexible Learning Program.
- January – Conduct a second enrollment.
- April – Conclude program and complete evaluation.

Complaint Procedures

Any individual, organization, or agency (“complainant”) may file a complaint with the Amite County School District if that individual, organization, or agency believes and alleges that the Amite County School District is violating a federal statute or regulation that applies to a federal program of the Every Student Succeeds Act of 2016 (ESSA). The complaint must allege a violation that occurred not more than one (1) year prior to the date the complaint is received, unless a longer period is reasonable because the violation is considered systemic or ongoing.

Monitoring and Evaluation

The LEA must submit the following components of an evaluation plan within its FLP plan in the Consolidated Application for *each* Priority and Focus school served:

- Effectiveness target or overall quantified goal of the program
- Assessment instrument(s) used to measure this target / goal
- Timeline for assessments (rough timelines for administration of pre-test, post-test, etc.)
- LEAs must submit their evaluation plan as a part of their FLP plan.

The Federal Programs Coordinator and the MDE will monitor program data and evaluate performance according to the overall goal as stated in Title I, Part A legislation – increasing academic achievement on state assessments and attaining proficiency in meeting state standards.

The evaluation will qualify core program components in an effort to highlight factors that contribute to effectiveness.

Each FLP will be evaluated on the following dimensions:

- **Participant Feedback**
 - Evaluation Question: What was the overall experience of stakeholders with the program?
 - Data Source: Stakeholder surveys
- **Service Delivery**
 - Evaluation Question: Is the LEA and its FLP program in compliance with laws and regulations?
 - Data Sources: Annual monitoring data, program documentation, federal reporting, public reporting, technical assistance, etc.
- **Effectiveness**
 - Evaluation Question: Are programs contributing to increased student academic achievement and performance on state education standards?
 - Data Sources: Student performance on state tests, Pre-Post assessment measures of state standards and academic skills targeting by programs, Performance Flag data, and student growth in schools offering FLP.
 - Evaluation results will be shared with stakeholders and the public and used to inform ongoing program improvement.

In addition, the Federal Programs Director will visit schools during the FLP per enrollment period to ensure integrity of the program. Finally, the Federal Programs Director will communicate regularly with Principals at each Focus School to identify and solve challenges in a timely manner.

Transportation

Transportation will be provided to students.

Professional Learning

Professional learning will be provided to staff delivering the FLP to ensure appropriate instructional strategies are implemented to ensure the success of the students being served. Documents to be maintained: sign-in sheets, agendas, and description of professional learning.

Required Program Data for the LEA to be Maintained by Schools:

- Criteria used to determine how students were selected for the program and how the subjects in which the students received intervention was determined

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- Rank-ordered list of all eligible students designating whether or not students are enrolled in the program. List should include students, grade levels, and subjects of tutoring.
Students will be ranked based on the following federal rank order:
 - FLP Rank Order 1: Most academically at-risk and FRM, SWD, or EL
 - FLP Rank Order 2: Other most academically at-risk students
 - FLP Rank Order 3: Students who are NOT most academically at risk
 - Hours of tutoring attended for each student
 - Staff hours of service
 - Group size for tutoring
 - Pre-assessment information for each student
 - Post-assessment information for each student
 - Goal or plan of tutoring for each student
 - Progress toward goal by student
 - Strategies to be used if goals not met by student
 - When does FLP occur (before/after/during school, summer, intercession, weekends)
 - The days of the week the FLP occurs
 - How is transportation provided and for whom

General Fiscal Requirements (P)

Obligation and Liquidation of Funds

The Federal Programs Director and the Business Manager are ultimately responsible for the obligation and liquidation of federal funds. Federal funds will be obligated when the awarding agency approves the application, or the awarding agency determines that the application is “substantially approvable” (when the subgrantee can obligate funds). Reimbursement, however, is subject to final approval. For discretionary grants, funds may be obligated when the subgrant is made. There may also be some pre-agreement costs which are permissible.

Obligations occur on the date of the binding written agreement/commitment for acquisition of property and personal services by a contractor. Travel is obligated when the travel is taken. Also, personal services, such as professional development are obligated when services are provided.

The Federal Programs Director and the Business Manager are also responsible for the proper liquidation of funds as required in the grant. The Federal Programs Director will manage and monitor the proper liquidation of funds within the specified timeframes of the grant.

Draw Downs – Title Funds

The Federal Programs Director will complete the monthly Draw Downs for all Title grants as follows:

MCAPS – Prior to the 12th of the month or the designated due date, the FPD will calculate the year-to-date expenses by fund year by function code by object code as follows:

1. The director prints the year-to-date (YTD) expense reports for all Title grants by funding year.
2. Expenses are entered in a spreadsheet by function and object code for each grant.
3. Expenses for travel (object code 580) are not drawn down until travel is taken, i.e., costs for airline tickets are recorded on a travel log with the date of expected travel as reference to ensure funds are not prematurely drawdown.
4. The total amounts by function and object code are entered into MCAPS and submitted directly to MDE.
5. A copy of funds drawn down report from MCAPS is provided to the Assistant Business Manager each month.

All calculations/documentation including MUNIS and MCAPS reports will be kept on file for verification of the draw down amounts.

Grants Not in MCAPS – Prior to the 12th of the month the FPD will request funds via the Business Office by completing the MDE Request for Funds Form. The draw down will be

calculated using the current dated MUNIS Expense report which indicates the revenue posted to date, expenses posted to date and the difference, which shows the amount due from federal. If more funds were drawn down than expenses, the FPD will not draw down any additional funds. Then, the FPD and Business Services will work to determine why revenue exceeds expenses, i.e., journaling expenses to a previous year, etc.

Budgets (J)

LEA's must submit, through the Consolidated Application, the Title I, Part A Flexible Learning Program (FLP) budget as a part of the LEA's Title I, Part A budget. The descriptions of all budgeted items must be specific and clearly describe the intent of the expenditure.

The Amite County School District works to ensure all federal laws and requirements are applied in a consistent and appropriate manner to meet the needs of students as required by Federal grants. The district has the option to consolidate plans or not according to the district needs. The Amite County School District does consolidate plans. The Director of Federal Programs will work with the Business Manager and Accounts Receivable Clerk each month to monitor budgets and expenditures to mitigate discrepancies that may arise.

The Amite County School District ensures all eligible schools are able to use their Title I funds, in accordance with the number of economically disadvantage students per campus. These funds are used to upgrade the entire educational program of the school and to raise student achievement for students. These funds are used consistently in compliance with all statutory and regulatory requirements in a schoolwide program.

Budget Preparation, Approval and Revisions

Title Grants

All Title budgets are prepared based on requirements of the individual grant. The budgets will be prepared in all ways to be seamless with the district's budgeting procedure. The primary Title grants for the Amite County School District are Titles I, II and IV. Budgets will be prepared as follows:

1. After meaningful consultation with school and district personnel, parent and community team members, and 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.
 - a. The Business Manager will set up the new funding year budget project code(s) which identify the funding year of the budget.
 - b. The Federal Programs Director enters budget line items into MUNIS, Federal Programs Budgets, as directed by the Business Manager.
2. The Federal Programs Director completes the estimated budget entries by the requested Business Services due date.
3. Upon approval of the funding year application, the Federal Programs Director aligns the approved budget with the MUNIS budget as follows:
 - a. The Federal Programs Director compares a print-out of the district budget from MUNIS and the approved grant budgets from MCAPS and/or the non-MCAPS approved grant.

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- b. Any discrepancies are corrected in the district budget by noting the corrections/changes on the MUNIS budget printout, with instructions, signature and date. Corrections should then be made in MUNIS.
 - c. The Federal Programs Director makes a final comparison with the corrected MUNIS budget to ensure alignment. This final review should be conducted within two (2) weeks of the approved revision in MCAPS.

Exceptional Services Grants

Special education budgets (Part B and Part C) are prepared based on requirements of the individual grant. The primary Special Education budgets will be prepared as follows:

1. After meaningful consultation with school and district personnel, parent and community team members, and review and comments from parents and the community, the Director of Exceptional Services (DES) prepares a budget to support the needs of the individual students and needs identified by the State Performance Plan and Annual Performance Report data.
 - a. The Business Manager will set up the new funding year budget project code(s) which identify the funding year of the budget.
 - b. The Director of Exceptional Services enters budget line items into MUNIS Special Education Programs Budgets, as directed by Business Services.
2. The Director of Exceptional Services completes the estimated budget entries by the requested Business Services due date.
3. Upon approval of the funding year application, the DES aligns the approved budget with the MUNIS budget as follows:
 - a. The Director of Exceptional Services compares a print-out of the district budget from and the approved grant budgets from MCAPS and/or the non-MCAPS approved grant.
 - b. Any discrepancies are corrected in the district budget by noting the corrections/changes on the MUNIS budget printout, with instructions, signature and date. The original is sent to the ESAA for entry/correction in MUNIS. A copy of the requested changes should be kept in an easily retrievable file for reference and documentation.
 - c. The Director of Exceptional Services makes a final comparison with the corrected MUNIS budget to ensure alignment. This final review should be conducted within two (2) weeks of the approved revision in MCAPS.

Child Nutrition Grants

All Child Nutrition budgets are prepared based on requirements of the school location served. Budgets will be prepared as follows:

1. The Child Nutrition Director prepares a budget to support the nutrition program needs based on the estimated operations expenses for the upcoming school year.
2. The Director of Exceptional Services will set up the new funding year budget and enter it in MUNIS.
3. The Director of Exceptional Services completes the estimated budget entries by the requested Business Services due date.

Other Federal Awards, Grants and Programs

Amendments/Revisions for other federal awards, grants and programs should follow the procedures herein as applicable to the grant requirements.

Coordination of Efforts and Activities Across Programs and Seamless Development with State and Local Funds

1. The Federal Programs Director and Director of Exceptional Services will include collaboration with other district departments (Technology, Exceptional Education, Federal Programs, Instruction, Curriculum and Assessment, Student Services, Child Nutrition, Business Services, Human Resources, Community Relations, etc.) as a part of the grant application process via meetings, conference calls, emails, etc.
2. This collaboration will occur at a minimum, three (3) weeks prior to filing the grant application with MDE.
3. The collaboration continues throughout the year during the formal review and evaluation of the grant which includes all schoolwide plans. Formal reviews and evaluations are held at a minimum of two times per year – Fall (after state assessment results are official), and Spring (during preparation for the new fiscal year plan)
4. All meetings should follow these protocols:
 - Detailed Agenda
 - Sign-in sheets
 - Minutes, if needed

Annotations on the detailed agenda may serve as minutes. All documents as well as any handouts provided at these meetings are to serve as documentation and be kept on file in accordance with the records retention guidelines.

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

Budget Amendments/ Revisions

Grants may be amended/revised based on district and school needs as determined by the comprehensive needs assessment, changes in needs of the district or schools as indicated by current data, and/or over/under-estimation of costs of goods and services as budgeted in the approved plans.

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.

The Federal Programs Director 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, the revision process for carryover funds from previous funding years and/or current-year funds begins.
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, etc. will ensure that all required approvals, signatures, etc., are collected.
4. The Federal Programs Director, etc will ensure that amendment(s)/revisions(s) are approved prior to obligating funds, i.e. requisitions will not be approved until amendments/revisions are approved by MDE.
5. The Federal Programs Director makes a final comparison with the amended MUNIS budget to ensure alignment within two (2) weeks of amendment/budget revision approval.
6. Requisitions for the approved revisions may be entered into MUNIS only after MDE approval.

Cost Effectiveness and Sustainability

All investments and purchases will be made with the district's vision, mission and goals as a pre-requisite 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.

See School Board Policies: DCCA – Budget Deadlines and Schedules
DCH – Periodic Budget Reconciliation

Indirect Costs (I)

An indirect cost is a cost that is incurred for the benefit of the entire organization. the Amite County School District ensures that indirect costs are only charged at the correct indirect cost rate.

Calculation and Payment – Title I

The indirect cost maximum is automatically calculated in MCAPS for the current funding year. The Federal Programs Director ensures that this amount is not exceeded during any funding year by performing the following calculations prior to payment of indirect costs. At the completion of the school district fiscal year, June 30th, the Federal Programs Director will calculate the indirect payment owed to the district as follows:

1. Calculate the actual amount of capital outlay expended during the fiscal year from current funding year and the carryover funding year. (Total expenditures for object codes 731, 733, 735, 737 and 740.)
2. This capital outlay amount is subtracted from the current funding year grant amount to get the net available for both direct and indirect costs.
3. Divide the amount available for both direct and indirect costs by 100% of the direct cost plus the indirect restricted rate (percent) to yield the direct costs amount.
4. Subtract the direct cost from the amount available for both the direct and indirect costs to determine the indirect payment to the district.

Example: Indirect restricted rate – 4.25%

Fixed Grant Amount	\$1,000,000.00
Less: Capital Outlay	<u>20,000.00</u>
Net available for	\$ 980,000.00
Direct and Indirect Costs	

Calculate the direct cost:

Divide the direct cost and indirect cost amount by 100% plus 4.25% - $\$980,000 / 1.0425 = 940,048$ (rounded). NOTE: You must change each percent to a decimal by dividing each percent by 100; $4.25/100 = .0425$ and $100/100 = 1$. Adding the decimals = 1.0425.

Subtract the direct cost from the net available for direct and indirect costs to obtain the maximum indirect cost payment to the district. $\$980,000.00 - 940,048.00 = \$39,952$

Procedures for Overpayment Indirect Costs

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

1. Director of Federal Programs 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.

Federal Programs Expenditure Procedures (H)

After final approval from MDE, the Amite County School District Director of Federal Programs will meet with the Business Manager to set up budget line items for all federal funds and programs.

Account ledgers will be kept in the Federal Programs Department listing: 1) name of account, 2) account number, 3) date of purchase requisition, 4) purchase requisition number, 5) purchase order number, 6) vendor, 7) purchase order amount, 8) invoice amount, 9) check number, and claim docket number.

Before the Director of Federal Programs signs a purchase requisition and submits for purchase order, the purchase will be evaluated/reviewed to determine if it is in alignment with the goals and objectives of the federal program application(s).

- Building administrators are required to reference the School-wide Plan (MCAPS) as it relates to expenditure (section in MCAPS or section from Budget Narrative).
- Building administrators must submit all requisitions for federal funds to the Federal Program Department for approval. Requisitions must include the goal or objective that corresponds with the School-wide Plan or application.
- Parental involvement expenditures must be aligned with results for Parent Involvement surveys results
- All equipment purchases must be labeled with name of the grant and year of purchase
- **Purchases must pass “Supplement not Supplant” requirements:**
 - Prior Year expense – how was this paid for last year? (if district or nonfederal funds, cannot be paid with federal funds)
 - Legal Mandate – federal funds cannot be used on purchases that are required under federal, state, or local law.
 - Same service to non-Title I students using non-federal funds – cannot use Title I funds to provide service for participating children that the district or state provided with nonfederal funds for nonparticipating children (OMB Circular A-133)

Procurement Requirements:

- **Purchases over \$3,500.00**, but not over \$50,000.00-**requires two (2) quotes** {MS Code 31-7-13(b)}
- **Purchases over \$50,000.00 requires formal bidding** {MS Code 31-7-13 (c)}

BIDDING PROCESS:

When a single item or service of a group of like items are at or exceed the bid limit as defined by the State, a formal bid process through the Business Office is required. Building Principals or Program Supervisors are responsible for providing the Business Office with detailed specifications and a list of vendors (if requested) for each item or service being purchased. After award of the bid the Business Manager will notify the appropriate party of the award and the person requesting will submit a purchase order.

STATE CONTRACTS - Purchases may be made using State Contracts under the regulations and conditions of the state of Mississippi. §31-7-12

After equipment/services have been received the supporting documentation (signed and verified invoices, Work/Service reports, or any other documentation of receipt of goods or service) must be submitted to the Federal Programs Department before payments are made.

***Invoices must be inventoried signed and dated by administrator verifying receipt of all items.**

Reimbursements of employees: The Amite County Board of Education recognizes an employee reimbursement purchase order when it pertains to pre-approved travel, meal and conferences. Purchase orders made payable to staff members for reimbursement for travel, meals, and registrations may be issued following conference attendance but many not exceed the approved amount.

Ethics Law Requirements (Pay to Play): The board will not vote upon or award any contract in the limits defined in State law and regulations to any business entity which has made a contribution reportable by the recipient under state of Mississippi Code to a member of the Board during the preceding one-year period.

Contracts

The purpose of this section is to outline the procedures to follow in the development, negotiation, and approval of all contracts and agreements, except for Facilities Planning & Construction contracts and external sponsored programs, for any purpose and for any amount between the Amite County School District and other parties.

Approval and Execution of Contracts

No person has the authority to commit the Amite County School District for any purpose (e.g., enter into agreements) except as authorized by the board of education.

An individual executing a contract on behalf of the district, without the authority to do so will be personally liable for damages flowing from repudiation of the contract.

This policy shall apply to all contracts for the initial periods, and for amendments, or extensions thereto. For the purpose of determining whether a contract requires approval of the board, any option(s) to extend or renew a contract shall be counted in the overall term of the contract.

General Guidelines for Processing Contracts

1. The department requesting the Goods or Services in consultation with the Business Office shall first determine if a competitive solicitation is required. See Purchasing Procedures.
2. All General, Professional, Consulting, Services, and Vendor Contracts will be submitted to the Business Manager for review.
3. All vendors and individuals doing business with the Amite County School District must

have a W-9 on file in order to process the purchase order and related payment. The Business Office will request vendors and individuals to complete the Form W-9 if a W-9 hasn't been completed in the last 12 months.

4. Contact the Business Office if you have questions regarding developing contracts.
5. Contract Submission to the Business Office:
 - If possible, please initiate contract requests at least six (6) weeks prior to the start date of the contract to allow ample time for review and approval.
 - Once a vendor contract is received, submit to the Business Manager
 - The Business Manager will review the contract and negotiate with the vendor then notify the department of any changes.
 - The Business Manager will route all contracts and amendments that involve information technology components or services to the Office of Information Technology for review and approval.
 - Contracts are not to be signed until they have been reviewed and approved by the Business Manager.

Procurement Guidelines:

1. Departments requesting to enter into a contract must first determine if procurement is required and if quotes are necessary according to purchasing policies. The Business Office will assist departments with determining required competitive bidding requirements.
2. Departments are responsible for ensuring that necessary funding is available for expense contracts. The Business Manager will email the Purchasing Office a copy of the contract once a signed contract is received to create the purchase order and copy the department contact on the email. Procurement must be secured prior to commencement of services or receipt of goods.

General Guidelines for Processing Renewal Contracts:

The Business Office is the office of record for all Amite County School District contracts. This responsibility requires that the Business Office maintain files of all contracts. The Business Office will keep track of contract information, such as name of vendor and purpose of contract, beginning and ending dates, contract amount, and date to begin renegotiation of the contract (the renegotiation date will be determined based upon the amount and/or the complexity of the contract):

- Written contracts shall be executed whenever the district enters into a binding agreement with another party that involves any amount and for any purpose.
- For contracts previously approved by the Business Office, departments must submit that the contract is a renewal and was previously approved.

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- All renewal contracts not previously reviewed by the Business Manager must be submitted for review. Departments must submit a copy of the contract. Please note that the contract is a renewal. If applicable, the business manager will negotiate terms with vendors.
 - The business manager will route contracts to officials for signature and to vendors.

Department Responsibilities:

Departments must ensure that the Amite County School District's operating procedures are followed prior to submitting contracts to the Business Office. Departments must assign a contract administrator to each contract.

The Business Office's Responsibilities:

- Ensure contracts are in compliance with the requirements.
- Review contracts for institutional risks through appropriate risk management procedures.
- Ensure that all expenditure and revenue transactions are in compliance with school board operating policies and the requirements of the contract.
- Verify that contracts subject to this operating policy are in compliance with Mississippi state and federal laws.
- Verify that the Contractor is eligible to contract with the Amite County School District in accordance with Mississippi state and federal laws.
- Submit contracts for legal review, as deemed necessary. The School board attorney requests to have thirty (30) days to review pending contracts.
- Submit all contracts more than \$50,000 that must be reviewed by The Amite County School District Board for review or approval.
- Notify departments on the status of the contracts as they progress through the review process.
- Route contracts to authorized school/department officials and to vendor for signatures.
- Disseminate contracts to the department, the vendor and retain one copy for its files.
- Verify that bonds and insurance are provided as required by the contract or board policy.
- Negotiate contract terms and conditions with vendors.
- Notify departments when contracts are expiring and require procurement or renewal.
- Provide contract management oversight to departments to ensure contracts are performed in accordance with contract terms and conditions as required.
- Provide oversight of the contract close-out process.
- Serve as the repository for all THE AMITE COUNTY SCHOOL DISTRICT contracts subject to this operating procedure and record retention.
- Report non-compliance of contracting policies to appropriate personnel.
- Report to the Amite County School District's Board of Education all major contracts, amendments, modifications, renewals, extensions, requests for proposals, invitations to bid or comparable solicitations related to major contracts.
- Report to the Amite County School District's Board of Education all consulting agreements executed prior to each Board Meeting.

Contractor Suspension and Disbarment

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

1. The person responsible for entering approved requisitions in MUNIS will attach a System for Award Management (SAM) Report dated within two (2) days of the requisition entry date.
2. The Director of Federal Programs will not approve the requisition unless the SAM report is attached and the dates are within the designated timeframe. The requisition will be rejected. A current SAM Report will need to be generated and attached by the person entering the requisition and re-sent for approval.
3. Business services will also review any federal requisition in MUNIS to ensure that a SAM Report is attached and is dated within the timeframe prior to approval.

See School Board Policies: DJE – Purchasing
DJE A – Purchasing Authority
DJE C – Federal Purchasing and Procurement
DJE D – Bids and Quotations
DJE G – Purchas Orders & Contracts
DJE I – Vendor Relations, Sales Calls and Demonstrations
DJE J – Payment Procedures

Allowable Costs/Cost Principles (A)

The Amite County School District has adopted its own written fiscal and administrative requirements, which are consistent with the provisions of OMB Circular A-87 for expending and accounting for all funds. Beginning in the 2014–2015 school year (for funding grants, on the beginning date), and extending into future school years, the cost principles applicable to all LEAs, will be OMB Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments (Title 2 of the Code of Federal Regulations [2 CFR] Part 200)

All costs charged to a federal grant must be *Reasonable, Necessary, Allocable and Allowable*. Federal Programs Director will ensure the oversight and compliance with C.F.R. Part 200 as follows:

1. Provide training for all relevant personnel, including Title I, Part A school principals, school contacts and bookkeepers annually 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 Principals as well as all other requirements of the grant.

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 School wide Program expenditures. All Title I expenditures must be in the School wide Plans as applicable.

1. The school principal and/or the designated purchasing clerk/authority submits a requisition, signed by the principal or other appropriate manager. All required purchasing information must accompany the request, i.e. quote(s), System for Award Management (SAM) report, picture of equipment being requested, justification for the purchase, if required, etc.
2. The Directors of Federal Programs reviews the request, ensuring that:
 - The purchase is aligned with the approved grant or district plan
 - The expense is allowable
 - The expense is reasonable, necessary and allocable
3. If the requested items are not aligned with the approved grant/ district plan and/or the requested items are unallowable, unreasonable, unnecessary and/or non-allocable, the request is denied/not approved. The Federal Programs Director provides feedback to the principal/person making the request on why the request was denied within a reasonable time frame.
4. If the items are allowable, the Federal Programs Director ensure that there are adequate funds to pay for the items and then approve the request. If funds are insufficient, the

Federal Programs Director and the person making the request will discuss viable alternatives or begin the revision process as specified in the grant/program. Title and Exceptional Services grants that are in the Mississippi Comprehensive Automated Performance-based System (MCAPS) will be revised using the on-line system.

5. Equipment requisitions will be processed at the department/district level to ensure approval from the Technology Department and to receive potential cost benefits/reductions for volume purchases.
6. Once The Federal Programs Director approves the requisition, it is forwarded to the Business Manager for review. The requisition will be approved or denied by the business manager, and reasons for the denial are sent to the Federal Programs Director. Approved requisitions are next forwarded to the district authorized purchasing agent, for final review and generation of a purchase order.

In addition to the annual training of principals, school bookkeepers and Title I School Contacts, the Federal Programs Director provides specific guidance on allowability during technical assistance visits, bi-monthly Title I and School Contacts meetings, telephone calls and emails.

Accounts Management and Maintenance

Access to Accounting Systems

The Business Manager assigns personnel certain rights of access in MUNIS. Rights are assigned predicated on the employee's job duties and need to know.

All personnel assigned rights in MUNIS receive training annually regarding the use, safeguards, and confidentiality of data.

Accounting System Segregation of Duties

The district's sensitive business data is always secure with MUNIS, the District's financial/accounting system. All district employees have access to the data and functions needed to complete their job responsibilities - no more, no less. The District uses automated approval routing for everything from invoices to vacation requests through MUNIS to streamline business processes.

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 application, job function, account code access, and work location.

The key Segregation of Duties security features controls include:

1. Role-based set-up and assignment for each employee with access to MUNIS
2. User-level restrictions for separation of duties
3. Application, menu, field-level security
4. Scanned signatures with passwords

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5. Human Resources (HR) role-based document security for HIPPA compliance.
 6. Access and change logs for audit purposes
 7. Social Security number masking
 8. Active Directory integration.

Controls for Obligations of Funds and Periodic Review of Accounts

An obligation of federal funds is a commitment from the Amite County 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, mis-statement of unliquidated obligations, duplicate payments, or other inappropriate charges to the grant programs.

Upon receipt or generation of a requisition, the Director of Federal Programs determine the allowability, reasonableness, necessity and allocability of the request, if the request is aligned with the approved grant application, and the availability of funds.

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

Over-Obligation of Funds

1. The Federal Programs Director and/or designee performs a review of all budgets, **at least semi-annually**, at the fund, function and object code levels by funding year, to verify alignment with the approved grant application and/or revisions. Any discrepancies are addressed and corrected immediately.
2. Signature(s) of person(s) completing the review is/are required with pertinent documentation, i.e., budgets reviewed, journal entries, budget corrections, revisions, etc.
3. Documentation should be filed and preserved according to district, State and Federal records retention regulations. (See Records and Information Management Section)

Mis-Statement of Unliquidated Funds

1. The Federal Programs Director provides a copy of the monthly drawdown requests, as applicable, to the Business Services Department to ensure that reimbursements are credited to the appropriate grant, timely.
2. The Federal Programs Director or designee review/match monthly drawdown and remaining available funds as provided by the Mississippi Department of Education (MDE) and/or MCAPS with district revenue reports at least quarterly. Any discrepancies are addressed and corrected immediately via journal entries and/or budget corrections
3. Signature(s) of person(s) completing the review is/are required with pertinent documentation.

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4. Documentation should be filed and maintained according to district, State and Federal records retention regulations.

Duplicate Payments

1. The Federal Programs Director and the business manager performs periodic review of the following:
 - Outstanding purchase orders to determine status
 - Outstanding purchase order reports to examine purchases with the same total costs
 - Purchase orders by vendor reports to examine close or duplicate invoice numbers, close or duplicate purchase order numbers, close or same invoice amounts
2. Signature(s) of person(s) completing the review is/are required with pertinent documentation.
3. Documentation should be filed and reserved according to district, State and Federal records retention regulations.

Periodic Review of Accounts

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

1. The Federal Programs Director and/or designee performs, at least quarterly, review of all budgets with the Business Manager to determine that all transactions, including refunds, refunds from prior years, recoded transactions, outstanding checks, etc. are accurately recorded to the appropriate grant. Any discrepancies are addressed and corrected immediately.
2. The Federal Programs Director and/or designee performs a monthly review of all accounts to ensure that expenses are attributed to the correct funding year. Any discrepancies are addressed and corrected immediately.
3. The Federal Programs Director and/or designee performs a monthly review of all accounts to ensure that expenses, especially salaries and benefits, are attributed to the correct organization and grant program, i.e. district, Federal Programs, School Improvement, Exceptional Services, school, etc., and at the appropriate percentages of pay.
4. The salary and benefits line items in MUNIS should be reviewed, at least quarterly, by the appropriate director of Federal programs to ensure that persons charged to these line items are the approved federally paid personnel. Any discrepancies are addressed and corrected immediately (i.e., journal entries).
5. Signature(s) of person(s) completing the review is/are required with pertinent documentation.

6. Documentation should be filed and reserved according to district, State and Federal records retention regulations.

Alignment of Federal and District Budgets

Federal awards are bestowed by the grant fund year and it is imperative that funds are identified by the grant fund year in order to ensure that these funds are allowed and expended within the timeframes specified by the award. The Federal Programs Director and/or designee perform a formal review of all budgets, at least semi-annually, at the fund, function and object code levels by funding year, to verify alignment with the approved grant application and/or revisions. The Federal Programs Director also reviews budgets to verify alignment during the calculation of the monthly draw down.

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, IDEA - 2610, Child Nutrition – 2110, etc...

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 integrity 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 by the Mississippi Department of Education.
3. Specific to Federal Grants management, the District utilizes the Project Code section of its account code to separate and to identify the grant year. For Example:

<i>Fund Code</i>	<i>Function Code</i>	<i>Location Code</i>	<i>Object Code</i>	<i>Project Code</i>
2211	1120	42	9610	18XXX

4. The project code permits up to five (5) characters, hence allowing additional identification of special programs such as Pre-K, private schools. (18P44, 18REB; 18CHA, etc.)
5. The Director of Federal Programs and the Business Manager will assign project codes as applicable for each funding year and special program with the preparation of the grant budget/new funding year.
6. The Director of Federal Programs is responsible for the alignment of Federal grants and district budgets.

Maintenance of Effort (L)

The Amite County 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.

The Mississippi Department of Education (MDE) complete Maintenance of Effort by comparing the fiscal effort of the preceding year to the second preceding fiscal year and makes the maintenance of effort determination available to the system through a marked “met” or “unmet” on the consolidated application. Document is required if the district does not meet MOE requirements.

MDE Maintenance of Effort Methodology (MOE):

- 1) aggregate expenditures from state and local funds for public education; or
- 2) the effect on a per-pupil basis.

MDE analyzes 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.

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

Comparability Procedures (M)

Comparability is to ensure that funds made available under Title I, Part A of the Every Student Succeeds Act of 2016 (ESSA) are used to provide services that are in addition to the regular services normally provided by a local educational agency (LEA) for participating children, the LEA must provide services in its Title I schools with State and local funds that are at least comparable to services provided in its non-Title I schools. The Amite County School District and the Director of Federal Programs will follow the MS Dept. of Education's published guidelines to determine comparability and to complete and submit the forms as required. The Mississippi Department of Education calculates Title I, Part A comparability. Documentation is kept on file in the Federal Programs office.

Comparability Report Procedures

1. Go to MDE and pull up the latest forms for comparing Title I and Non-Title I schools.
2. Pull October FTE count from MDE website.
3. Maintain documentation in the Federal Programs office.
4. Upload form to MDE website.

Inclusion of Instructional Staff/Instructional Supplies and Materials - HCSD 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.

School Instructional Staff – Non-federal instructional staff at each school shall include staff who are **NOT** paid with **private or federal funds** (Title I, Title II, Title III, Title IV, Homeless, Migrant, N&D, IDEA, JROTC, Perkins/Vocational, etc.)

Teachers serving two or more schools, such as music, art, physical education, gifted, etc., are to be counted based on their scheduled assignment at each school. For example, a band teacher who serves multiple schools would be counted for the **fractional portion** of his/her day assigned to that school.

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, vocational teachers and volunteers.

Method: 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.

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- 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.

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. The Amite County 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.**

- Appropriate steps may include, but are not limited to, reassignment of personnel or adding personnel, if required.

Records: The Federal Programs Director 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 close 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

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

Periodic Review: The Federal Programs Director will calculate Comparability based on actual and projected staffing data no later than the close of the district fiscal year.

See School Board Policy: GABE – Title I Comparability- Equivalency of staff, Resources and Supplies

Availability of Carryover (B)

Procedures for Determining Carryover:

1. The Business Administrator along with the Federal Programs Director tracks the spending of each program/ school through the year via budget sheets.
2. At the end of the school year, carryover information is updated and reviewed.
3. Funds are redistributed based on MDE criteria.
4. A copy of the MDE enrollment report is placed in file.

Monthly Budget sheets are monitored regularly throughout the year and calculations are made from these near the end of the school year to determine that no more than 15% will be carried into the following year.

The Amite County School District is allowed to carryover no more than fifteen (15) percent of its Title I, Part A 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 of 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.

Because of 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 Dec. 31st 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:

- Add carryover funds to the new funding year's allocation and re-distribute the funds to participating schools in accordance to 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.
- Allocate the funds to schools with the highest levels of poverty. The district must take into consideration private school equitable share.
- 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)

The Amite County School District will address carryover funds as follows:

1. The Federal Programs Director will calculate the 15% carryover for each school and the district and provide this information to the principals and school contacts no later than February/March of the current funding year.
2. Principals will provide a spending plan to the Federal Programs Director no later than the end of the current fiscal year. The director will make any needed revisions to the district plan no later than mid-April of the current funding year.
3. The Federal Programs Director will review the spending plans for allowable costs, ensure that the plans are reasonable, necessary and allocable, and execute the necessary revisions and/or purchasing steps to expend the funds.
4. Carryover funds will be expended first for common activities across funding years. i.e., professional development, equipment, instructional supplies, parent activities, etc.
5. 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 in order to have all funds expended/obligated by September 30th of the upcoming funding year.
6. The Director of Federal Programs will to the extent practicable, expend 85% of the current year allocation by June 30th of the current funding year.
7. ESSA requires that all equitable share funds for private/non-public school(s) be spent in the current funding year, allowing **no carryover**. The FPD, through meaningful consultation, will meet with private school officials during January/February of the current funding year to develop plans to ensure that the entire Title I equitable share allocations are expended/obligated by September 30th of the current funding year.

Waiver

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

Reservation of Funds

The district uses the information provided by MDE to determine reservations for homeless students, parental engagement, English Learners (as applicable), flexible learning programs, private schools, indirect costs (as applicable), and neglected and delinquent children (if applicable).

Flexible Learning Programs

Districtwide Parent Activity-Project Assurance

To comply with federal guidelines, districts that receive an allocation of more than \$500,000 must reserve 1 percent of their total allocation. Ninety-five percent (95%) of the 1 percent must be allocated directly to participating Title I schools.

An exception may be made to this provision if participating Title I principals agree to pool all or part of their Family Engagement allocation for a district-level Family Engagement activity/project.

Districts with schools exercising this flexibility must provide supporting documentation on the Attachments Tab of the Consolidated Application budget.

Homeless Children and Youth: The federal programs office is required to set aside a portion of Title I funds to meet the needs of homeless children and youth. The Federal Programs Director and the parental engagement coordinator consults with and train all school personnel including counselors, clerks, teachers, principals, and bus drivers to identify children in homeless situations. A home survey is also used to identify homeless students. The Federal Programs Director and parental engagement coordinator are consulted if a student is found to need transportation to a school of origin and one of them will make arrangements through the transportation department. Needs assessments are conducted by school-level homeless contacts when a child is identified as homeless; the contacts then work with appropriate school personnel and community agencies to meet those needs. The McKinney-Vento Homeless Grant assists with transportation, professional learning for homeless contacts, as well as provides school supply kits and hygiene kits for homeless students in need. Children are provided with the appropriate school uniforms, supplies, and other emergency and technology materials as deemed educationally necessary.

Foster Care Children: Beginning December 10, 2016, the Ensuring Educational Stability for Children in Foster Care guidance went into effect. LEAs are required to work collaboratively with child welfare agencies to increase the educational stability of and to improve educational outcomes for foster care youth. The district has a foster care liaison to work with school staff and child welfare agencies.

Private Schools: All Title I regulations for private school participation are followed. The private school worksheet is completed and attached to the Consolidated Application to ensure that all reservations related to parental engagement, instructional lead teachers, professional learning, and paraprofessionals have been reserved.

Supplement, Not Supplant (Q)

Federal Programs expenditures are supplemental to schools' budgets. Federally-funded paid personnel are in addition to the number required to meet maximum class size as determined by MDE. Federal funds are only used to supplement and, to the extent practical, increase the level of funds that would, in the absence of federal funds, be made available from non-federal sources for the education of students participating in federal programs. Federal program funds are not used to take the place of (supplant) local, state, or other federal funding. Conversations regarding supplement versus supplant are held quite often throughout the year. Title programs/activities provide supplemental services to programs that are required by federal, state, and local law. Title program funds do not support programs that were paid with state or local funds unless there has been evidence of precipitous decline. All principals are made aware of the supplement not supplant issue during the training that takes place during the summer before school starts. The Federal Programs Director reviews budget requests to ensure that supplanting is not taking place.

Federal programs use the follow questions to ensure that programs are supplementing, not supplanting:

Respond "NO" to the following questions:

1. Would other monies from the state, local, or other federal resources have been used to pay for the item or service?
2. Was the item or services provided with non-federal funds in the previous year?
3. Was the item or services provided to participating children with Title I funds (Title I schools) and to non-participating children (non-Title I schools) with non-federal funds?

Title I Administrative Funds –

The Amite County School District utilizes a cost pool for consolidated Title grants (Title I, II, IV) for administrative costs to administer the grants. These funds include salaries and benefits, professional development, travel, per diem, dues and fees, equipment, general supplies, software, and contractual services.

The Federal Programs Director ensures that administrative costs do not exceed the administrative caps as stated in each grant.

Transfers to Cost Pool –

The Business Manager transfers funds from Title revenues received by the district to the Cost Pool as follows:

1. Upon grant approval, the Federal Programs Director requests to the Business Manager the transfer of funds to the Cost Pool on a monthly basis as indicated in the draw down.

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2. For the June draw down, the Federal Programs Director will requests to the Business Manager the transfer of funds from the other programs, Title II and Title IV, to the Cost Pool expenses.
 3. The Federal Programs Director will work with the Business Manager to adjust budgets to actuals for the Cost Pool budget at the close of the district fiscal year, June 30. The director will revise Cost Pool budgets in MCAPS as necessary.

Equipment and Real Property (F)

Inventory is maintained at the school level by the principal. Inventory is documented in a database that is updated each time equipment is purchased. Principal, or other inventory designee, should enter the new items into the database and label the items in a timely manner BEFORE items are distributed for use. All federally-funded property is identified by federal labels and district bar code labels. The Amite County School District staff will add bar code labels to new items when they conduct the physical inventories in the buildings. The inventory sheets include the school/facility, asset description, location, serial number, model number, vendor, purchase order number, cost, purchase date, fund code, source percentage, FAIN (Federal Award Identification Number), use, condition, asset tag and disposal.

School personnel must annually verify the location and condition of the equipment. Each item must be checked/noted on the inventory record specifically for condition and location. Principals attest that the equipment is as identified on the inventory record submitted to the Federal Programs Coordinator. Technology personnel help determine the condition of equipment. When a piece of equipment needs to be disposed of, disposal forms are completed and kept on file. Disposal occurs according to the Amite County School District's Disposal Policy.

Use of Equipment

Employee to whom equipment is assigned will sign and date the inventory of federally-funded equipment.

The Federal Programs Director/designee signs and dates inventory of federally-funded equipment housed at the Central Office.

Mississippi Professional Standards Commission Code of Ethics:

Standard 5: Public Funds and Property - An educator entrusted with public funds and property should honor that trust with a high level of honesty, accuracy, and responsibility. Unethical conduct includes but is not limited to:

1. Misusing public or school-related funds
2. Failing to account for funds collected from students or parents
3. Submitting fraudulent requests for reimbursement of expenses or for pay
4. Co-mingling public or school-related funds with personal funds or checking accounts
5. Using school property without the approval of the local board of education/governing board.

Method for Documenting Use in Building

All schools are required to label all federally-funded equipment. All equipment purchased with Title I/Title II funds is inventoried annually. A report is filed in the Federal Programs Office.

The Federal Programs Office staff will conduct the inventory of federally-funded equipment every year in buildings.

Disposal of Inventory/Form: This form must be filled out when any equipment is disposed of in buildings. The school keeps a copy of the form with its inventory paperwork and forwards the original form to the Federal Programs Office. Follow the directions stated on form. More information on disposal of inventory is listed below. Inventory may be disposed if it is no longer useful, if it is damaged, if it is obsolete, or if it is surplus.

Lost or Stolen Inventory/Form: As federally-funded inventory items are reported lost or stolen, this form must be filed out. The school keeps a copy of the form with its inventory paperwork and forwards the original form to the Federal Programs Office. If an item of equipment has been damaged, destroyed, lost, or stolen, an official investigation by the proper authorities should be conducted and fully documented. A copy of this report must be kept on file in the district Federal Programs Office and the school's administrative office, usually the principal's office.

Classrooms Being Relocated in Buildings

Occasionally there is a need to move teachers from one classroom to another classroom in the building. Administrators should be mindful of the Title I/Title II equipment housed in classrooms when moving teachers. "Repurposing" of equipment could take place.

Highly Walkable Equipment in Buildings

Highly Walkable items are defined as those items that may be easily be lost or stolen. Highly Walkable items include, but not limited to: laptops, document cameras, cell phones, iPads, tablets, iPods, graphing calculators, software, projectors, cameras, camcorders, DVD players, computer equipment, and televisions.

These items are easily mobile and often shared from classroom to classroom. There must be a check in/check out system organized in the media center. **Each** item must be marked so that missing items can be traced and retrieved.

See School Board Policies: DM – Fixed Asset Policy

DO – School Properties Disposal Procedures

Records Management (E)

All district campuses and departments must follow district policy concerning maintenance of records

Campus/Department Responsibilities

The campus Principal or Department supervisors are the custodians of the records while at their locations, and are responsible for the records “safekeeping” until picked up by the Districts records specialist.

Training

The campus Principal or Department supervisors shall appoint at least one person from their campus/department to attend District trainings related to records management. Trainings will be held at least once annually by the Business Services Department.

Access to Records

The Amite County 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 for 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 (PPI) 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.

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

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.

It is the policy of the Amite County School District to protect the sensitive personally identifiable information about students, employees and others from inadvertent, negligent and willful disclosure or beach of such information. Violation of board policy concerning this matter may result in corrective action up to and including termination and may be punishable by law.

Only those employees with a “need-to-know” in order to perform their job duties are provided access to personally identifiable information. Forms when printed shall suppress the printing of Social Security Numbers. Should a printed report include the SSN, the recipient of the report should immediately notify appropriate personnel, darken out the SSN so that it cannot be read when held to the light and/or shredded.

Annual Retrieval

The District's Records Specialist will provide a schedule for retrieving records from the campuses/departments on an annual basis. Records will be taken and stored at the District records warehouse. Records shall be stored and properly labeled by type or "like" record and by retention period; utilizing the state required "Records Retention Schedules."

Destruction of Records

The only person in the District legally authorized to destroy or "approve to destroy records" is the District's Records Specialist. The one exception to destruction of records pertains to duplicates or copies of an original record and the original record is required to be retained at another department. Duplicates and copies should only be kept while "Administratively Valuable" (AV) to the campus/department. These duplicates/copies will not be retrieved by the District's records manager and must be destroyed at the campus/department by shredding.

Financial Reporting of Federal Funding

All official financial reports must come through the Business Services Department. Only the Business Services Department can provide official reports for all federal funding. Financial reporting will be in accordance to **Board Policy DI** (Accounting & Reporting) and **DIB** (Financial Reports & Statements). Business Services (business manager) will review all reports with appropriate personnel responsible for the specific federal grant. All managers of the grants and recipients will be aware of deadlines in order to comply with grant guidelines and ensure that all funds are spent in a timely manner. Funds are monitored by the Federal Programs Director and the Business Manager. Budget deadlines are set by the Business Manager and the Superintendent of Education.

- Periodic meetings with director of federal programs and the business manager are held to review budgets, balances, and expenditures.
- Periodic meetings with director of federal programs and campus principals.
- Annual meeting with the federal programs director, business manager, and appropriate personnel department to review federally funded personnel.

See School Board Policies: DI – Accounting and Reporting

DIB – Financial Reports & Statements

CN – Administrative Records

CAN – Access to Public Records

CNB – Managing & Retaining Administrative Records

JR – Student Records

JRA – Student Directory Information

JRAA – Student Recruitment and Student Directory Information

JRAB – Compliance with FERPA

JRAC – MSIS/Data Collection Policy

Internal Controls (D)

The Amite County 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. These internal controls should be in accordance with guidance stated in the “Standards of Internal Control in the Federal Government” (GAO Green Book) or the “Internal Controls Integrated Framework” (Tredway Commission).

Internal controls are not separate systems of the school district. Controls are not an isolated activity, but an integral part of each activity used to guide the district.

Establishment, maintenance and evaluation of the internal controls are the responsibility of the administration. The evaluation of internal controls includes identifying the framework used by the administration to determine the effectiveness of the internal controls.

Controls are in place to detect or prevent errors and fraud. An error is an unintentional mistake that has the potential to affect the financial statements and fraud is the intentional misuse or misappropriation of district’s assets.

Control Framework

Elements of a control framework include the following:

1. Segregation of duties to help ensure the reliability of the organization’s internal controls, one person should not have access to all stages of a process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.
2. Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.
3. Communication by the administration of the controls and the employee’s responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise. Proper supervision of employees is needed to ensure proper execution of control activities.

Administration's Risk Assessment

The administration must assess risks relevant to the financial statements. This includes the identification of potential risks, the analysis of the potential impact of those risks on the ability to properly report the financial statements and the overall management of risks. Items to consider in the risk assessment of the district include, but are not limited to:

- New personnel or new duties for existing personnel
- How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
- Changes in the regulations and laws that may affect the control environment
- Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
- District limits access to computers and data files
- Segregation of duties
- Transactions are recorded timely
- Cash is deposited timely
- Assets are physically safeguarded
- Transactions are performed by only authorized personnel
- Reconciliations are properly and promptly completed
- Occurrences of management override
- Protections against waste, fraud and abuse

Control Activities

Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

- | | |
|------------------------------------|---|
| ▪ Segregation of duties | ▪ Assets are physically safeguarded |
| ▪ Transactions are recorded timely | ▪ Transactions are performed by only authorized personnel |
| ▪ Cash is deposited timely | ▪ Reconciliations are properly and promptly completed |

Monitoring and Evaluation

Continuous monitoring and testing is needed to help identify poorly designed or ineffective controls. The administration is also responsible for communicating the objectives of internal control and ensuring the organization is committed to sustaining an effective internal control environment.

Once the district establishes controls, those controls need to be evaluated at least annually and anytime circumstances dictate. Changes in personnel or regulations are examples of these. The annual Single Audit serves as the evaluation tool for the district's internal control policies and procedures. Should the audit reveal any deficiencies of effectiveness, the Business Manager, along with other department directors, as applicable, will revise internal controls to address the problem areas. Should the deficiencies result from implementation ineffectiveness, the Business

Manager will work with the appropriate personnel and departments to provide additional training and oversight.

As controls are evaluated, they will either be effective or ineffective at achieving the proposed control. Controls are effective when there would be no material weaknesses in internal controls involved in financial reporting. Ineffective controls would be those where at least one material weakness exists. If a control is determined to be ineffective, then the control deficiency needs to be evaluated.

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 is responsible for the corrective action plan.

See School Board Policies: DIAB – Internal Control of Cash Receipts
GAG – Staff Conflict of Interest

Audits (C)

The Amite County School District makes an ongoing effort to comply with all federal program requirements. The federal programs office makes a continuous effort to cooperate with state and federal auditors and monitors.

If it is determined that cumulative Federal funds in excess of the Federal audit threshold for a given fiscal year are received, the district will be audited as a part of its annual Single Audit in accordance with established State and Federal regulations. The resulting audit report will be submitted in a timely manner.

All corrective actions through the audit process or cross-functional monitoring findings are fully implemented.

Audit Resolution

1. The Business Manager is assigned to promptly follow-up and take the necessary actions/steps to resolve any audit findings/citations. Responsible departments and/or schools will be notified and given information, directions, task assignments, and time frames by the Business Manager to help with efforts to correct the citations.
2. The Federal Programs Director will promptly follow-up and take the necessary actions to resolve any programmatic and/or fiscal findings during their respective monitoring cycles. Responsible departments and or schools will be notified and given information, directions, task assignments, and time frames by the Federal Programs Director to help with efforts to correct the citations.

Corrective Action Plan

1. Should a Corrective Action Plan be required due to audit findings, the Business Manager will convene a team, where necessary, of appropriate personnel from the impacted departments and or schools.
2. The assembled team will develop a CAP within five (5) to seven (7) working days of the audit findings.
3. The CAP will be submitted to the Single Audit 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.
5. All corrective actions through the audit process or cross-functional monitoring findings are fully implemented.

See School Board Policy: DID - Audits

Personnel (G)

Federally Funded Positions

Federally funded personnel salaries and wages will be set along with all other related expenses. The Department of Personnel Services will meet with the payroll staff from the Department of Business Services and Federal Programs to ensure that federal guidelines are being met.

The Federal Programs Director, Business Manager, and Personnel Department works in partnership to ensure the following requirements are met for Federally funded positions:

- Allowable positions
- Job descriptions
- Check percentage in grant
- Projections of salaries
- Formula for Benefits
- Position control reports
- Time and Effort

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

Time and Effort

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

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.

The key to determining whether it is a single cost objective is whether the employee’s salary and wages can be supported in full 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.

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

Personnel Activity Report

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

The Federal Programs Director will conduct a quarterly review to insure 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 work days to ensure that funding source percentages are aligned.

Should the actual work not reflect the projected percentages, the Federal Programs Director will adjust the percentages in excess of 10% to match the actual work time of the employee on a quarterly or semi-annual basis.

Semi-Annual Certification of Duty

1. The Federal Programs Director provides all necessary district 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(s) provide follow-up to appropriate district personnel to verify/certify work performed at each six-month interval (after the fact).

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3. Principals/Exceptional Services personnel sign and date the duty forms and scan a copy of the form to the Federal Programs Director or designee(s). The original is kept in the school's Title I/Exceptional Services documentation records for the current school year.
 4. Appropriate district personnel forwards all documentation for the current funding year to the Federal Programs Director by close of business on or before June 30th of the funding year.

Fringe Benefits

The Amite County School District prorates fringe benefits according to personnel salaries using the Federal/state approved rates. The Federal Programs Director use the approved rates to calculate fringe benefits for Federally paid personnel.

Federal Programs Director will verify the appropriate fringe benefits percentages for the employer with the Business Department annually in order to calculate salaries and benefits for Federally paid employees.

The following fringe benefits apply to all employees:

- Health Insurance
- Life Insurance
- Medicare
- Social Security
- Retirement
- Workman's Compensation

Federal Programs Director will periodically review 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%, 25%, etc.**

Amite County School Board Policies

District: Amite School District
Section: D - Fiscal Management
Policy Code: DCCA - Budget Deadlines and Schedules

BUDGET DEADLINES AND SCHEDULES

This board will comply with all applicable provisions of the Mississippi Code of 1972, Annotated including but not limited to 37-61-9 and 37-57-1 as amended, and with all other applicable federal and state laws as it relates to budget deadlines and schedules. The school board, with the assistance of the superintendent of schools, may utilize a procedure similar to the one below.

- February 1 – May 30 Prepare the budget
- 1st week of June Advertise for public hearing and Notice of Proposed Ad valorem Tax Effort
- 2nd week of June Advertise for public hearing and Notice of Proposed Ad valorem Tax Effort
- 3rd week of June Hold the Public Hearing
- 4th week of June Board Adopts the Budget
- Month of July Publish synopsis of budget for local newspaper
- By August 15 Provide two copies of budget to the Board of Supervisors/Aldermen Furnish information to the

LEGAL REF.: MS CODE 37-57-1 and 37-61-9

CROSS REF.: Policy DCE Annual Operating Budget Final Adoption Procedures

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Original Adopted Date: 9/21/2017

Status: Adopted

Approved/Revised Date:

Record Id: 210153

District: Amite School District
Section: D - Fiscal Management
Policy Code: DCH - Periodic Budget Reconciliation

PERIODIC BUDGET RECONCILIATION

It shall be the duty of the superintendents and the school board to limit the expenditure of school funds during the fiscal year to the resources available. It shall be unlawful for any school district to budget expenditures from a fund in excess of the resources available within that fund.

Furthermore, it shall be unlawful for any contract to be entered into or any obligation incurred or expenditure made in excess of the resources available for such fiscal year.

Any member of the school board, superintendent, or other school official, who knowingly enters into any contract, incurs any obligation, or makes any expenditure in excess of the amount available for the fiscal year shall be personally liable for the amount of such excess.

However, no school board member, superintendent or other school official shall be personally liable (a) in the event of any reduction in adequate education program payments by action of the Governor, or (b) for claims, damages, awards or judgments, on account of any wrongful or tort action or omission or breach of implied term or condition of any warranty or contract; provided, however, that the foregoing immunity provisions shall not be a defense in cases of fraud, criminal action or an intentional breach of fiduciary obligations imposed by statute. ' 37-61-19 (2003)

The superintendent is hereby authorized and empowered to amend objects within major functions as may be necessary during the fiscal year. The school board shall approve a budget for the school district.

The school board shall approve amendments to such budget where major functions of revenues and expenditures are involved. The school board should authorize the superintendent to amend objects within major functions as may be necessary during the fiscal year.

LEGAL REF.: MS CODE as cited
Mississippi Public School Accountability Standards
DCI Line Item Transfer Authority

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Original Adopted Date: 9/21/2017

Status: Adopted

Approved/Revised Date:

Record Id: 210154

District: Amite School District
Section: D - Fiscal Management
Policy Code: DGA - Fund Balance (GASB 54)

FUND BALANCE – GASB 54

Purpose

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the District and is fiscally advantageous for both the District and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of fund balance maintained by the District to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Definitions

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

1. **Nonspendable fund balance** – amounts that are not in a spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., permanent fund principal).
2. **Restricted fund balance** – amounts that can be spent only for the specific purposes stipulated by external parties either constitutionally or through enabling legislation (e.g., grants or donations).
3. **Committed fund balance** – amounts that can be used only for the specific purposes determined by a formal action of the Board of Trustees. Commitments may be changed or lifted only by referring to the formal action that imposed the constraint originally (e.g., the board's commitment in connection with future construction projects).
4. **Assigned fund balance** – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the Board of Trustees or by a designee to whom the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. **Unassigned fund balance** – includes all amounts not contained in other classifications and is the residual classification of the general fund only. Unassigned amounts are available for any legal purpose.

Policy

The responsibility for designating funds to specific classifications shall be as follows:

Committed Fund Balance – The Board of Trustees is the District's highest level of decision making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.

Assigned Fund Balance – The Board of Trustees has authorized the Superintendent and the Business Manager as officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year end of not less than 7% of its total revenues.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and unassigned fund balance), the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Original Adopted Date: 9/21/2017

Status: Adopted

Approved/Revised Date:

Record Id: 144831

District: Amite School District
Section: D - Fiscal Management
Policy Code: DI - Accounting and Reporting

ACCOUNTING AND REPORTING

The superintendent of schools shall open and keep regular sets of books, as prescribed by the State Department of Education, which shall be subject to inspection during office hours by any citizen so desiring to inspect the same. The books for each fiscal year shall be kept separately and same shall be safely preserved by the superintendent of schools. ' 37-61-23

The State Department of Education is hereby authorized and directed to prescribe and formulate for use by all school districts of this state, as prescribed by Mississippi Code Section 37-37-1.

Financial Reports and Statements

The school district shall prepare annual financial statements, including the notes to the financial statements, in accordance with generally accepted accounting principles at June 30 of each fiscal year.

The State Board of Education shall promulgate rules and regulations concerning the type of financial reports required to be submitted by the superintendent of schools to the local school board, and the frequency with which the reports shall be submitted. The rules and regulations promulgated by the board shall include:

1. A requirement that the reports be listed as an agenda item for discussion at a regularly scheduled meeting of the board;
2. A requirement that the minutes of the board meeting reflect that the reports were discussed;
3. A requirement that each board member present be provided a copy of all required reports; and
4. A requirement that a copy of all required reports be included in the official minutes of the board meeting at which the reports were discussed.

The State Board of Education is authorized to require school districts to submit any of the required reports to the State Department of Education on a basis determined by the department.

Failure to comply with any of the rules and regulations established by the State Board of Education with regard to reporting requirements shall constitute a violation of the Mississippi Public School Accountability Standards. ' 37-9-18 (1)

The Mississippi Public School Accountability Standard for this policy is standard 4.

LEGAL REF.: MS CODE as cited

Mississippi Public School Accountability Standards

CROSS REF.: Policy DIB - Financial Reports and Statements

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

37-37-1 - Uniform system of accounts for school districts.

37-61-23 - Superintendents' books of accounts.

MPSAS - Public School Accountability Standards

Original Adopted Date: 9/21/2017

Status: Adopted

Approved/Revised Date:

Record Id: 119054

District: Amite School District
Section: D - Fiscal Management
Policy Code: DIAB - Internal Control of Cash Receipts

INTERNAL CONTROL OF CASH RECEIPTS

The superintendent shall develop a plan of organization under which employees duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. The work of employees shall be subdivided so that no single employee performs a complete cycle of operations. The procedures to be followed shall be definitely laid down and require proper authorization by designated officials for all actions to be taken.

All monies shall be receipted to the school district using pre-numbered receipts in a bound book or ledger. Under no circumstances shall monies be deposited to any bank account without a proper receipting of such monies. Any and all documentation necessary to support the cash receipts shall be maintained on file.

ADMINISTRATIVE CONTROLS include, but are not limited to, the plan of organization and the procedures and records that are concerned with the decision processes leading to management's 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:

1. Transactions are executed in accordance with management's general or specific authorization.
2. Transactions are recorded as necessary (a) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and (b) to maintain accountability for assets.
3. Access to assets is permitted only in accordance with management's authorization.
4. The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

Characteristics of reliable internal control systems are:

1. Segregation of Responsibilities -- This characteristic is sometimes referred to as "division of duties." There should be segregation of the three main duties associated with transactions. These are:
 1. Authorization to execute a transaction.
 2. Recording the transaction.
 3. Custody of assets involved in the transaction.
2. Authorization and Record Procedures -- This characteristic refers to "a system of authorization and record procedures." Such a system means that approved procedures and methods should be employed by management's accounting function.
3. Sound Practices -- This characteristic refers to "sound practices in the performance of duties and functions." Sound practices refers to the many and varied error-checking routines that may

be performed in connection with record keeping, including periodic comparison of recorded amounts with existing assets and liabilities.

4. Quality of Personnel -- This characteristic is the most important and the most difficult to evaluate. This refers to the "competence of personnel."
5. Actual System Performance -- Any system may be beautifully designed, but if the personnel do not operate the system as designed, then the system exists only on paper.

CROSS REF.: Policies DH Bonded Employees
DI Accounting and Reporting
DJAA Authorized Signatures
DJB Petty Cash Accounts

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

Original Adopted Date: 9/21/2017 **Status:** Adopted
Approved/Revised Date: **Record Id:** 210167

District: Amite School District
Section: D - Fiscal Management
Policy Code: DIB - Financial Reports and Statements

REQUIRED MONTHLY REPORTS TO BE FURNISHED TO LOCAL SCHOOL BOARD

At a minimum, the superintendent of schools shall furnish to the school board the following required financial reports in their packets for each regular school board meeting:

Reconciled Bank Statements

All bank statements should be reconciled within 30 days of receipt. Presentation of reconciled bank statements should be made at the next regular board meeting after the bank statements are reconciled. Bank statements should be reconciled to the district's general ledger cash balances in a timely, accurate manner.

In lieu of actual bank reconciliations, a certification from a designated individual listing all current district bank accounts by name, the specific time period covered, and a statement that the accounts have been reconciled is acceptable. Districts submitting a certification to the board should also submit a summary of the bank reconciliations. Full bank reconciliations should be available for review at the board meeting if requested. A copy of the certification and the summary should be made a part of the board minutes.

Statement of Revenues and Expenditures

The Statement of Revenues and Expenditures should capture the monthly revenues and expenditures of each fund. At a minimum, a total amount of revenues and a total amount of expenditures should be presented for each fund for the month. Additional detail would be added at the discretion of the district.

Current Budget Status

The Financial Officer will present the board with a current listing of budgeted annual amounts for revenue and expenditures for all funds. The report will present cumulative revenue and expenditures to compare to budgeted amounts for each fund

Cash Flow Statement by Month

The Cash Flow Statement should capture cash in and cash out for the District Maintenance fund with each month presented separately. The cumulative total of all months should be listed. Projected cash flow for the remaining months may be presented at the discretion of the district.

Combined Balance Sheet

The Financial Officer will present the board with a Combined Balance Sheet to include, at a minimum, all general funds and special revenue funds. Additional funds may be presented at the discretion of the district.

Current Fund Equity Balances

The Financial Officer will present the board with a current listing of fund balances. The listing should include, at a minimum, all general funds, special revenue funds, and any other funds supported by district maintenance.

Two or more of the required reports listed above may be combined if all information is included and can be presented in the detail listed above for each report.

At each regular monthly school board meeting:

The financial reports shall be listed as an agenda item for discussion at each regularly scheduled meeting of the local school board. Financial reports shall not be listed under the consent agenda. The minutes of the local school board meeting shall reflect that the financial reports were discussed. Each board member present shall be provided a copy of all required financial reports. A copy of all required financial reports shall be included in the official minutes of the board meeting at which the reports were discussed.

The Office of School Financial Services may require a school district to provide one or all of the required monthly reports listed in this policy. The Office of School Financial Services may require a school district to submit evidence that one or all of the required monthly reports listed in this policy have been provided to the local school board, the financial items were listed as a separate agenda item, the minutes reflect that the financial reports were discussed and a copy of each required report is included in the official minutes of the board meeting at which the reports were discussed.

Failure to comply with any of the rules and regulations established by the State Board of Education with regard to financial reporting requirements shall constitute a violation of the Mississippi Public School Accountability Standards.

Legal Reference: MS Code 37-9-18

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

37-9-18 - Superintendent of schools to furnish school board with financial statement of receipts and disbursements; investigations and audits; contracts; review of audit report.

Accounting Manual - Accounting Manual for MPS Districts

MPSAS - Public School Accountability Standards

Original Adopted Date: 9/21/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 119177

District: Amite School District
Section: D - Fiscal Management
Policy Code: DID – Audits

AUDITS

The state department of audit is hereby authorized and empowered to post-audit and investigate the financial affairs and all transactions involving the school funds of the county including the minimum education program funds and supplementary district school funds, and to make separate and special audits thereof, as now provided by Sections 7-7-201 to 7-7-215, Mississippi Code of 1972. ' 37-61-29

SINGLE AUDIT ACT

Mississippi public school districts will have single audits performed annually by the Mississippi State Auditor's Office or by an independent accounting firm.

The Mississippi State Department of Education shall have cognizant agency responsibilities for all Mississippi public school districts. School districts should contact the audit resolution officer with the Mississippi State Department of Education to resolve any audit findings that affect federal programs in their districts.

The Mississippi Public School Accountability Standard for this policy is standard 4.

LEGAL REF.: MS CODE as cited

Mississippi Public School Accountability Standards

Financial Accounting Manual for Mississippi Public School District

CROSS REF.: Policy DIB Financial Reports and Statements

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

37-37-3 - Employment of additional examiners.

37-61-29 - Audit of school funds.

Accounting Manual - Accounting Manual for MPS Districts

MPSAS - Public School Accountability Standards

Original Adopted Date: 9/21/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 119300

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJ - Expenditure of Funds

EXPENDITURE OF FUNDS

This school board has the power, authority and duty to make orders directed to the superintendent of schools for the issuance of pay certificates for lawful purposes on any available funds of the district and to have full control of the receipt, distribution, allotment and disbursement of all funds provided for the support and operation of the schools of such school district whether such funds be derived from state appropriations, local ad valorem tax collections, or otherwise. The local school board shall be authorized and empowered to promulgate rules and regulations that specify the types of claims and set limits of the dollar amount for payment of claims by the superintendent of schools to be ratified by the board at the next regularly scheduled meeting after payment has been made. ' 37-7-301 (o) (2005)

PURPOSES FOR WHICH SCHOOL FUNDS MAY BE USED

The minimum education program allotments of this school district and the funds derived from the supplemental school district tax levies authorized by law shall be used exclusively for the support, maintenance and operation of the schools in the manner provided by Mississippi Code Section 37-61-3.

ACTIVITY FUNDS

This school board has the power, authority, and duty to expend local school activity funds, or other available school district funds, other than minimum education program funds, for the purposes prescribed under this paragraph. "Activity funds" shall mean all funds received by school officials in all school districts paid or collected to participate in any school activity, such activity being part of the school program and partially financed with public funds or supplemented by public funds. The term "activity funds" shall not include any funds raised and/or expended by any organization unless commingled in a bank account with existing activity funds, regardless of whether the funds were raised by school employees or received by school employees during school hours or using school facilities, and regardless of whether a school employee exercises influence over the expenditure or disposition of such funds. ' 37-7-301 (s)

PERSONAL LIABILITY

It shall be the duty of the superintendents and the school board to limit the expenditure of school funds during the fiscal year to the resources available. It shall be unlawful for any school district to budget expenditures from a fund in excess of the resources available within that fund.

Furthermore, it shall be unlawful for any contract to be entered into or any obligation incurred or expenditure made in excess of the resources available for such fiscal year.

Any member of the school board, superintendent, or other school official, who knowingly enters into any contract, incurs any obligation, or makes any expenditure in excess of the amount available for the fiscal year shall be personally liable for the amount of such excess.

However, no school board member, superintendent or other school official shall be personally liable (a) in the event of any reduction in adequate education program payments by action of the Governor, or (b) for claims, damages, awards or judgments, on account of any wrongful or tort action or omission or breach of

implied term or condition of any warranty or contract; provided, however, that the foregoing immunity provisions shall not be a defense in cases of fraud, criminal action or an intentional breach of fiduciary obligations imposed by statute. ' 37-61-19

The Mississippi Public School Accountability Standard for this policy is standard 4.

LEGAL REF.: MS CODE as cited

Mississippi Public School Accountability Standards

CROSS REF.: Policies ABA Authority

DI Accounting and Reporting

DID Audits

DJE Purchasing

Last Review Date:_____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

37-61-19 - Expenditures shall be limited to budgeted amounts; personal liability for excess.

37-61-3 - Use of school funds; generally.

37-7-301 - General powers and duties.

37-9-18 - Superintendent of schools to furnish school board with financial statement of receipts and disbursements; investigations and audits; contracts; review of audit report.

Accounting Manual - Accounting Manual for MPS Districts

MPSAS - Public School Accountability Standards

Original Adopted Date: 9/21/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 119423

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJD - Expense Reimbursements

EXPENSE REIMBURSEMENTS

Administrative personnel and others who have first been authorized by the superintendent to travel in the performance of their duties shall be advanced or reimbursed their expenses by the school district for such travel as indicated below:

For each mile actually and necessarily traveled in the employee's automobile or other private motor vehicle, the same rate of pay per mile as set by the Mississippi Department of Finance and Administration. Employees are expected by the board to car pool where two (2) or more employees are traveling to the same destination. In such an event only one (1) travel expense allowance at the authorized rate per mile shall be allowed for any one (1) trip;

When such travel is done by means of a public carrier or other means not involving a private motor vehicle, the employee shall receive as travel expense the actual fare or other expenses incurred in such travel;

Employees shall be reimbursed for other actual expenses such as meals, lodging and other necessary expenses incurred in the course of such travel, subject to limitations placed on meals for intrastate and interstate official travel by the Mississippi Department of Finance and Administration and rules and regulations adopted by the Mississippi Department of Audit.

Current reimbursements are as follows:

1. single standard room rate for accommodations
2. maximum daily reimbursement for meals for meals for in state and out of state travel as defined by the State Department of Finance and Administration
3. Mileage for private vehicle, *see above.
4. actual registration fees
5. actual fare or other expenses incurred in travel by public carrier
6. incidental expenses -- reasonable gratuities, parking, etc.

The superintendent shall comply with the rules and regulations of the Mississippi Department of Audit regarding itemized expense accounts upon return of the employee.

REGARDING TRAVEL ADVANCES

1. The superintendent ONLY is authorized to approve travel advances.
2. The superintendent shall comply with all rules and regulations of the Mississippi Department of Audit regarding travel advances.
3. The superintendent shall comply with the Mississippi Department of Finance and Administration daily limits on expenditures for meals.
4. All official travel must be preapproved.
5. Persons receiving advances must be officers or employees of the school district.

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6. Travel advances may not be used for personal expenses or for any purpose other than the actual expenses of the authorized travel.
 7. Accounting for any travel advance shall be made within five (5) working days after the end of the month in which the official travel was made.
 - a. Any money not used for travel related expenses shall be repaid the school district at this time.
 - b. The travel reimbursement form prescribed by the Mississippi Department of Finance and Administration shall be completed and submitted at this time for all money not refunded the school district.
 - c. Actual receipts for all travel expenses except meals and travel in personal vehicles are to be included.

LEGAL REF.: MS CODE ' 25-3-41

CROSS REF.: Policy DI Accounting and Reporting

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

25-3-41 - Traveling expenses of state officers and employees; travel services by commercial travel agency.

Accounting Manual - Accounting Manual for MPS Districts

Original Adopted Date: 9/21/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 134065

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJE – Purchasing

PURCHASING

All purchases by this school district which will be paid for with public funds shall be made pursuant to the purchasing laws of the State of Mississippi, Section 31-7-1 et seq.

It is the intention of the school board to purchase competitively without prejudice and to seek maximum educational value for each and every dollar expended.

SUPPLIES AND EQUIPMENT LIST

As it relates to supplies and equipment, this district will comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 37-37-5 as amended, and with all other applicable federal and state laws.

PURCHASING AGENT/S

As it relates to purchasing agents, this district will comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 37-39-15 as amended, and with all other applicable federal and state laws.

TIMELY PAYMENT

This school board hereby declares that it is essential to the efficient operation of this school district that adequate supplies of goods and services continue to be available from private sources; that the good name and credit of the district may be promoted by timely and responsible payment of just claims; and that fair compensation be awarded suppliers when payments of their claims are delayed without justification.

As it relates to timely payments, this district will comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 31-7-305 as amended, and with all other applicable federal and state laws.

REPORT OF LATE PAYMENTS

This school district shall monthly notify the State Fiscal Management Board of the number and dollar amount of late payments made by the school district along with the amounts of interest paid and the specific steps being taken to reduce the incidence of late payments.

Whenever a vendor brings formal administrative or judicial action to collect interest due under this act, the school district shall be required to pay any reasonable attorney's fees if the vendor prevails. ' 31-7- 307 and 31-7-309.

SALES TAX PAYMENT PROCEDURE FOR ITEMS PURCHASED FOR RESALE As it relates to sales tax payments, this district will comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 27-65-105(a) as amended, and with all other applicable federal and state laws.

LEGAL REF.: MS CODE as cited
CROSS REF.: Policies DJEA Purchasing Authority,
 DJED Bids and Quotations
 DJEG Purchase Orders and Contracts

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

31-7-1 - Definitions.
31-7-305 - Recordkeeping and notice requirements; time for mailing check in payment of invoice; time for payment in event of dispute; interest penalties.
31-7-307 - Disclosure of late payments and interest penalties; preferential payment of certain invoices to obtain discount.
31-7-309 - Recovery of attorney's fees in action to collect interest penalty.
37-39-17 - Restrictions on purchases in small quantities; contracts may be awarded for delivery at different points.
37-39-5 - School boards shall make and maintain list of supplies and equipment regularly used in schools.
Accounting Manual - Accounting Manual for MPS Districts

Original Adopted Date: 9/21/2017 **Status:** Adopted
Approved/Revised Date: **Record Id:** 210601

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJEA - Purchasing Authority

AUTHORITY

"Purchasing agent" shall mean superintendent. Pursuant to the authority granted by Section 37-39-15, Mississippi Code 1972 as amended, this school board hereby designates other individuals as "purchasing agents" subject to the limitations set forth below.

1. In addition to the superintendent the school board hereby designates the business manager as "purchasing agent" with general authority to negotiate for and purchase the commodities and services necessary for the operation of the school district, within the limits of budget categories and purchasing law.
2. This school board hereby designates the Superintendent as "purchasing agent" with the limited authority to negotiate for and purchase commodities and services for their specific areas of responsibility within the limits of budget and purchasing law.
3. This school board hereby designates the Superintendent as "purchasing agent" with the limited authority to negotiate for and purchase commodities and services necessary for the operation of their schools with the activity funds for which they are responsible as defined in board policy DK C Student Activities Fund Management, subject to all purchasing laws.

BONDING REQUIREMENT

This district shall comply with Mississippi Code Section ' 37-39-21 as it relates to bonding requirements. The positions of principal may be covered by blanket bond, but the position of purchasing agent requires individual bond. (Attorney General Opinion, Middleton, 4-26-96)

INDIVIDUAL BOND:

A new bond in the amount required by law shall be secured at the beginning of each new term of office or every four (4) years, whichever is less. ' 25-1-15

BLANKET BOND:

A new bond in an amount not less than that required by law for public employees shall be secured upon employment and coverage shall be secured at the beginning of each new term of office of the public or appointed official by whom they are employed, if applicable, or at least every four (4) years concurrent with the normal election cycle of the Governor. ' 25-1-15

GENERAL AUTHORITY

All agencies and governing authorities shall purchase their commodities and printing; contract for garbage collection or disposal; contract for solid waste collection or disposal; contract for sewage collection or disposal; contract for public construction; and contract for rentals as herein provided. Nothing in this section shall be construed as authorizing any purchase not authorized by law. ' 31-7-13

LEGAL REF.: MS CODE as cited and ' 37-39-1 *et seq.*

CROSS REF.: Policies DJED Bids and Quotations

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

31-7-13 - Bid requirements and exceptions; public auctions.

37-39-1 - Definitions.

37-39-21 - Bonds of purchasing agents.

Original Adopted Date: 9/21/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 210602

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJEC - Federal Purchasing and Procurement

FEDERAL PURCHASING AND PROCUREMENT

The Amite County School District shall comply with all state and federal laws regarding purchasing and procurement. The implementation of this guidance is to reduce administrative burden and risk of waste, fraud, and abuse for federal awards.

When utilizing federal funds, district staff must strictly adhere to the guidance and rules outlined by the Office of Management and Budget (OMB) in the Uniformed Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 Part 200); including but not limited to the following:

- Federal purchases of services under \$10,000 are considered "micro purchases." The purchase orders for micro purchases may be awarded without soliciting any competitive quotes if the costs are deemed reasonable. To the extent practicable, these purchases should be distributed equitably among qualified suppliers.
- All federal purchases of services between the amounts of \$10,000 to \$250,000 must have at least two (2) price or rate quotes. Any services over \$250,000 will need to follow the competitive bidding process.

The state of Mississippi is more restrictive on the purchase of goods, (commodities); therefore, district staff must also adhere strictly to the guidance and rules outlined by the Mississippi State Purchase Law Summary, including the following:

- **For all (irrespective of funding source) purchases of goods (commodities) between the amounts of \$5,000 and \$50,000, districts must have at least two (2) price quotes.**
- **For all (irrespective of funding source) purchases of goods (commodities) over \$50,000 must adhere to the Mississippi State Purchase Law Summary which requires the application of competitive bidding process.**

The superintendent or designee shall develop procedures for the support of this policy.

Exhibits:

Regulations:

References:

Original Adopted Date: 4/12/2018 **Status:** Adopted
Approved/Revised Date: 11/8/2018 **Record Id:** 242937

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJED - Bids and Quotations

BIDS AND QUOTATIONS

The school district shall comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to '31-7-13 as amended, and with all other applicable federal and state laws and regulations relating to bids.

PERSONAL LIABILITY

The superintendent, any employee or agent of this school board, who appropriates or authorizes the expenditure of any money to an object not authorized by law, shall be liable personally for up to the full amount of the appropriation or expenditure as will fully and completely compensate and repay such public funds for any actual loss caused by such appropriation or expenditure, to be recovered by suit in the name of the school board or in the name of any person who is a taxpayer suing for the use of the school board, and such taxpayer shall be liable for costs in such case. In the case of the school board, only the individual members of the board who voted for the appropriation or authorization for expenditure shall be liable under this subsection.

No individual member of this school board, or agent of this school board shall let contracts or purchase commodities or equipment except in the manner provided by law; nor shall this school board ratify any such contract or purchase made by any individual member, employee or agent thereof, or pay for the same out of public funds unless such contract or purchase was made in the manner provided by law; provided, however, that any vendor who, in good faith, delivers commodities or printing or performs any services under a contract to or for the school board shall be entitled to recover the fair market value of such commodities, printing or services, notwithstanding some error or failure by this school board to follow the law, if the contract was for an object authorized by law and the vendor had no control of, participation in, or actual knowledge of the error or failure by this school board.

The individual members, employees or agents of this school board as defined in Section 31-7-1 causing any public funds to be expended, any contract made or let, any payment made, in any manner whatsoever, contrary to or without complying with any statute of the State of Mississippi, regulating or prescribing the manner in which such contracts shall be let, payment on any contract made, purchase made, or any other payment or expenditure made, shall be liable, individually, and upon their official bond, for compensatory damages, in such sum up to the full amount of such contract, purchase, expenditure or payment as will fully and completely compensate and repay such public funds for any actual loss caused by such unlawful expenditure.

In addition to the foregoing provision, for any violation of any statute of the State of Mississippi prescribing the manner in which contracts shall be let, purchases made, expenditure or payment made, any individual member, employee or agent of this school board who shall substantially depart from the statutory method of letting contracts, making payments thereon, making purchases or expending public funds shall be liable, individually and on his official bond, for penal damages in such amount as may be assessed by any court of competent jurisdiction, up to three (3) times the amount of the contract, purchase, expenditure or payment. The person so charged may offer mitigating circumstances to be considered by the court in the assessment of any penal damages.

Any sum recovered under the provisions hereof shall be credited to the account from which such unlawful expenditure was made. Except as otherwise provided, any individual member of the school board as defined in Section 31-7-1 shall not be individually liable under this section if he voted against payment for contracts let or purchases made contrary to law and had his vote recorded in the official minutes of the school at the time of such vote, or was absent at the time of such vote. ' 31-7-57

LEGAL REF.: MS CODE as cited

CROSS REF.: Policies DJE-E Purchase Law Policies

DJEA Purchasing Authority

DJEG Purchase Orders and Contracts

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

31-7-12 - State contract price for purchase of commodities.

31-7-13 - Bid requirements and exceptions; public auctions.

31-7-15 - Preferences for awarding contracts for commodities; procurement of products made from recovered materials; state agencies to purchase products manufactured or sold by Mississippi Industries for the Blind whenever economically feasible.

31-7-23 - Rebates, refunds, etc. from vendor to inure to benefit of agency or governing authority.

31-7-47 - Preference to resident contractors.

31-7-55 - Penalties.

31-7-57 - Individual liability for unlawful expenditures; disposition of recovered funds.

37-39-15 - Purchase of supplies or equipment for schools.

37-39-17 - Restrictions on purchases in small quantities; contracts may be awarded for delivery at different points.

Accounting Manual - Accounting Manual for MPS Districts

Original Adopted Date: 9/21/2017

Status: Adopted

Approved/Revised Date: 4/12/2018

Record Id: 220029

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJEG - Purchase Orders and Contracts

PURCHASE ORDERS AND CONTRACTS

One of the most important aspects of control over expenditures is an efficient and effective system of purchasing. Each school district shall establish a purchasing system. A well designed system of purchasing will include:

1. Requisitions (2 part)
2. Purchase Orders (3 part)
3. Receiving Reports (2 part)
 - a. Purchase requisitions are documents filled out by requesting departments/divisions/schools or teachers requesting that the purchasing department buy the items requested. A requisition is the device by which management realizes that there is a need for materials.
 - b. Purchase orders are documents issued by the school district to vendors ordering the items requested by departments/divisions/schools or teachers. A purchase order is the device by which management places an order. Accepting a purchase order by a vendor effects a legally binding contract. The purchase order gives the vendor authority to ship the required items and binds the district for payment.
 - c. Receiving reports are documents documenting the fact that the materials ordered were actually received.

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

1. The school district could utilize purchase requisitions to be prepared by school district personnel whenever there is a request for materials. All requisitions should require approval by next higher level of administration than the person actually requesting the material. Once approved this requisition should be forwarded to the central office.
2. When a properly prepared and approved requisition is received by the central office, it should be reviewed to ensure that the requisition amount will not exceed the budget for that particular area. All requisitions should be subjected to public purchasing law requirements. A determination should be made as to whether or not quotes or bids shall be obtained prior to the actual placing of the order, in accordance with public purchasing laws.
3. Once the public purchasing law requirements are fulfilled, a purchase order should be issued, the issuance of which is official notice to the vendor that you desire for the vendor to fill that order.
4. When ordered materials are received, either a receiving report shall be prepared by the person receiving the material or by central receiving, or, in the absence of a receiving report, the vendor's invoice shall be signed by the person receiving the material.
5. Prior to paying any claim, the accounts payable clerk should match the following documents:
 - a. Purchase requisitions
 - b. Purchase order
 - c. Receiving report (or vendor invoice signed by personnel indicating receipt of the material)
 - d. Vendor invoice (where receiving reports are used).

All purchase orders shall be prenumbered and controlled. Receiving reports, if utilized, shall be prenumbered and controlled. Requisitions do not require prenumbering.

A purchase order log shall be maintained by purchase order number. This log will allow for follow-up on unfilled orders as well as allowing for the school district to determine the dollar value of outstanding purchase orders. The purchase order log shall, at a minimum, contain the following information: purchase order number, date issued, vendor name, description and amount. In lieu of the purchase order log, the district may maintain a file copy of purchase orders which are in numerical sequence.

Encumbrance accounting, if utilized, is discussed under the budgeting section of this manual. Account codes are provided for in the coding sections of this manual.

Open purchase orders to vendors are acceptable if items have been bid and the bids properly accepted by the school board in their official minutes.

Open purchase orders to vendors are only good for the duration of the bid and no bid shall exceed two fiscal years. This bid should be for a period, established by the school board, to ensure budgetary control over the purchase of such commodities.

Centralized purchasing is recommended for all districts. It is the most efficient and effective means of handling purchasing. With centralized purchasing, a purchasing department headed by a purchasing agent makes all purchases for the district. By purchasing in this way, one department can specialize in the purchase function. Also better internal control exists when purchases cannot be made by many people at many different locations.

School boards shall establish policies concerning school district purchasing. Included in these policies, the board shall identify those items, if any, it is exempting from purchase order requirements (e.g., lunchroom foods that are purchased at bid price and delivered daily, purchases of certain items from student club funds, purchases made daily for the transportation department and purchases of monthly services such as utility bills and phone bills).

Purchasing policies and procedures shall be approved by the school board and recorded on its official minutes.

PUBLIC PURCHASING LAWS

Mississippi public school districts must make purchases in accordance with the Mississippi Code of 1972, Annotated. Additional procedures, requirements, and regulations are to be found in the Financial Accounting Manual for Mississippi Public School Districts, prescribed by the Office of the State Auditor. The Manual includes a "Quick Reference Index of School Related Laws" that indicates the most significant code sections affecting purchasing are 31-7-1, 31-7-12, 31-7-13, and 37-39-1 et seq.

PURCHASING DOCUMENT FORMATS

The forms and formats presented on pages D-4 through D-7 in the Manual are provided only as guides in implementing a school district purchasing system. The actual forms and formats to be utilized are to be determined by the district.

REMINDER: Purchases made from federal funds are also subject to applicable federal regulations.

NOTE: The Mississippi public purchasing laws have been amended by the Legislature each year for the past few years. To keep current, each district needs to obtain and review a copy of any amended public purchasing laws as soon as possible after the bill making the change is passed. These amended code sections may be obtained from the Secretary of State. If the legislative bill number is known, the amended law may also be obtained by calling the Senate Docket Room at (601) 359-3229 or the House Docket Room at (601) 359-3358. Also, bill status may be obtained online at the State Legislature website: <http://www.ls.state.ms.us/>

LEGAL REF.: MS CODE as cited
CROSS REF.: Policy DJE - Purchasing

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

31-7-1 - Definitions.
37-39-1 - Definitions.
Accounting Manual - Accounting Manual for MPS Districts

Original Adopted Date: 9/21/2017 **Status:** Adopted
Approved/Revised Date: **Record Id:** 210604

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJEI - Vendor Relations, Sales Calls and Demonstrations

VENDOR RELATIONS

The Superintendent may give permission to sales representatives of educational products to meet with members of the school staff at times that will not interfere with any part of the educational program.

Salespersons are permitted to call on Principals, but are prohibited from calling on other school personnel without authorization from the Superintendent.

In all procurement activities, agents of the board shall:

1. Consider first the mission and the interests of the district and the betterment of its educational program.
2. Endeavor to obtain the greatest value for every dollar expended.
3. Give all responsible bidders equal consideration and assurance of unbiased judgment in determining whether their product meets specification and the educational needs of the district.
4. Discourage the offer of and decline gifts which in any way might influence the purchase of school supplies and equipment.
5. Display a prompt and courteous attitude when interacting with vendors.
6. All vendor interactions shall comply with all state and federal purchasing and bidding laws.

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

Original Adopted Date: 9/21/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 210605

District: Amite School District
Section: D - Fiscal Management
Policy Code: DJEJ - Payment Procedures

PAYMENT PROCEDURES

This Board has the power, authority and duty to make orders directed to the superintendent for the issuance of pay certificates for lawful purposes on any available funds of the District and to have full control of the receipt, distribution, allotment and disbursement of all funds provided for the support and operation of the schools of such school district whether such funds be derived from state appropriations, local ad valorem tax collections or otherwise.

Docketed Claims

The superintendent shall maintain a docket of claims in the manner required by law, upon which he/she shall immediately enter all demands, claims and accounts to be paid from school funds. Claims shall be numbered consecutively in the order of filing and at each regular or special meeting of the Board the docket of claims shall be called and all claims on file not previously rejected or allowed shall be passed upon in the order in which they are registered upon the docket. All claims found by the Board to be illegal shall be rejected or disallowed. All claims which are found to be legal and proper shall be allowed and approved in the order in which they appear upon the docket. Continuances shall be granted in proper cases as provided by law. Pay certificates shall be issued by the superintendent in payment of claims which are allowed and approved by the Board.

Other Claims

Teachers' salaries, bus drivers' salaries, amounts due private contractors upon written contracts previously approved and accepted by the Board, retainers for the attorney for the Board, or other payments or salaries where the amount thereof has been previously approved by a contract or by an order of the Board entered upon its Minutes, need not be entered as demands or claims upon the docket of claims and the amounts of the payments thereby required may be paid by the superintendent by pay certificates issued by him against the proper fund without allowance of a specific claim therefore, provided that the payment thereof is otherwise in conformity with law.

Prepayment of Claims

The school board grants the superintendent or his/her designee, the authority to pay school district claims prior to the regular school board meeting each month. This authority includes only claims for which there are school district resources available to pay said claims and said expenditures are in conformity with the law. In addition, a \$1,500.00 limit shall be placed upon the dollar amount of any prepaid claim.

In order for a claim to be prepaid, the superintendent or his/her designee must approve a written request from an employee requesting a prepaid claim. The request must include payee, amount and purpose of prepaid claim. The prepaid claim is to be included on the subsequent docket of claims submitted to the school board for approval.

LEGAL REFERENCE: MS Code 37-9-14; 37-7-301.

LEGAL REFERENCE: DJE

Exhibits:

Regulations:

References:

37-7-301 - General powers and duties.
MPSAS - Public School Accountability Standards

Original Adopted Date: 4/12/2018 **Status:** Adopted
Approved/Revised Date: **Record Id:** 221320

District: Amite School District
Section: D - Fiscal Management
Policy Code: DM - Fixed Assets Policy

FIXED ASSETS POLICY

This policy shall comply with all policies and procedures listed in the Fixed Assets Policies and Procedures Manual and shall adhere to the codes set forth by the State of Mississippi, including but not limited to:

EQUIPMENT AND SUPPLIES RECORDS (INVENTORY OF FIXED ASSETS)

Recording:

Equipment will be valued at historical cost or fair market value at the date of donation or purchase. Equipment costing \$1,000 or more and highly walkable items, which have a useful life of more than one year, will be recorded on the fixed assets inventory of the district. Highly walkable items include, but are not limited to:

- Televisions (greater than \$250)
- Cameras and camera equipment (greater than \$250)
- Cellular telephones
- Two way radio equipment
- Weapons
- Lawn maintenance equipment
- Computers and computer equipment (greater than \$250)
- Chain saws
- Air compressors
- Welding machines
- Generators
- Motorized vehicles

Cameras, camera equipment, computers, and computer equipment valued between \$250 and \$499 and purchased or received before July 1, 2008 will not be recorded on the fixed asset inventory of the district. Weapons, lawn maintenance equipment, chain saws, air compressors, welding machines, generators, an motorized vehicles valued between \$1 and \$499 and purchased or received before July 1, 2008 will not be recorded on the fixed asset inventory of the district.

All district owned land and buildings will be capitalized and recorded on the fixed assets inventory of the district.

Infrastructure will not be capitalized as fixed assets.

Depreciation:

Assets will be capitalized and depreciated as required by the State Auditor's Office.

Donated Assets:

Assets which are donated to the School District will be recorded at the fair market value at the date of donation if \$1,000 or more, and will be acknowledged by the School Board in the official minutes of the district.

Inventory:

The Finance Director or his or her designee is responsible for assigning tag numbers and recording fixed assets on the inventory.

The inventory will be verified at least annually by the building level administrators.

The building level administrators are responsible for notifying the Designated Fixed Assets manager (Ex: Finance Director) of any transfers, disposals, donations, and /or other adjustments to fixed assets at their location.

All deletions from fixed assets shall receive Board approval.

Annual Inventory:

Annual Physical Inventory Policy - a physical inventory will be taken at least annually.

Accountability:

The building level administrators will accept responsibility for fixed assets at their location by signing a statement. They will also accept responsibility for tagging individual assets received at their location during the current fiscal year.

The building level administrators at their discretion may have the person in custody of the fixed assets accept responsibility by signing a statement. See the attached Fixed Asset Assurance Form.

If an item is found missing, the person who signed for being responsible for the item will be held personally and financially liable, unless a properly executed police report is filed in a timely manner.

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

DM - Fixed Asset Accountability (see APPENDIX)

Regulations:

References:

Accounting Manual - Accounting Manual for MPS Districts

Original Adopted Date: 9/21/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 210607

District: Amite School District
Section: D - Fiscal Management
Policy Code: DO - School Properties Disposal Procedure

SCHOOL PROPERTIES DISPOSAL PROCEDURE

As it relates to school properties disposal, this district will comply with all applicable provisions of the Mississippi Code of 1972 Annotated including but not limited to § 37-7-451, 37-7-471 through 37-7-485 as amended, and with all other applicable federal and state laws.

LEGAL REF.: MS CODE as cited
CROSS REF.: Policies ABB Board Powers and Duties
DM Fixed Assets Policy
EBJ School Property Development Act of 2005

Last Review Date: _____
Review History: [1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

37-7-431 - Authorization of acquisition and disposition of school property by exchanges; exchanges subject to approval of chancery court; hearing.
37-7-451 - Authorization of sale of property not used for school purposes.
37-7-471 - Authorization of sale, lease, etc., of property not used for school purposes; terms, conditions and consideration of sale.
Accounting Manual - Accounting Manual for MPS Districts

Original Adopted Date: 9/21/2017 **Status:** Adopted
Approved/Revised Date: **Record Id:** 210608

District: Amite School District
Section: C - General School Administration
Policy Code: CN - Administrative Records

ADMINISTRATIVE RECORDS

This school board, as created and empowered by law, shall keep and preserve permanently a copy of all district-wide reports required by the State Board of Education to be filed on an annual basis.

Copies of those district-wide reports required by the State Board of Education on less than an annual basis may be destroyed after five (5) years upon approval of the school board of the school district.

All supporting documents necessary to compile such district-wide reports, except as delineated in Section 37-15-8 may be destroyed after three (3) years following the academic year for which the report was made upon approval of the school board of the school district. ' 37-15-4 (1987) The superintendent or the administrative superintendent of the school district shall have the authority, with the approval of the school board of the school district spread upon its minutes, to dispose of the following records:

A. After five (5) years:

1. Bank statements
2. Canceled warrants and pay certificates
3. School board paid bills
4. Bids received, either accepted or rejected, for supplies, materials, equipment and construction
5. Depository receipt warrants
6. School board claims dockets, where claims are recorded on the minutes of the board
7. Original of school board's orders after such orders have been recorded in the minute book
8. Canceled bonds and coupons
9. Tax collector's reports of tax collection to superintendent of schools
10. Transportation records.

B. After three (3) years:

1. Teacher contracts, computed from the expiration date thereof
2. Bus purchase documents
3. Teachers registers, principals' reports, and other evidence necessary to prepare the reports to the State Board of Education.

C. After period to be set by the State Board of Education such other documents of a temporary or transitory nature as the State Board of Education by regulation shall designate.

Notwithstanding any of the provisions of Sections 37-15-1 through 37-15-4, 37-15-8 and 37-15-10 to the contrary, 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. ' 37-15-8 (1987)

At no time may a permanent record of a student be destroyed, but cumulative folders may be destroyed by order of the school board in not less than five (5) years after the permanent record of the pupil has become inactive and has been transferred to the central depository of the district. However, where a school district makes complete copies of inactive permanent records on photographic film or microfilm which may be reproduced as needed, the permanent records may be destroyed after the photographic film or microfilm copy has been stored in the central depository of the district. ' 37-15-3 (1995)

LEGAL REF.: MS CODE as cited

CROSS REF.: Policies BE - School Board Records

CN-R - Access to Public Records

GAR - Professional Personnel Records

JR - Student Records

Last Review Date:_____

Review History:[1/1/1900][1/1/1901]

Exhibits:

2016 MDAH Records Retention Schedule (see APPENDIX)

Regulations:

References:

37-15-3 - Storage of cumulative folders; access to records; disposition of records upon transfer of student between schools; destruction of records.

37-15-4 - Maintenance of records relating to district-wide reports.

37-15-8 - Schedule for disposal of records.

39-5-9 - Local Government Records Office

Original Adopted Date: 8/10/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 210056

District: Amite School District
Section: C - General School Administration
Policy Code: CNA - Access to Public Records

ACCESS TO PUBLIC RECORDS

AMITE COUNTY SCHOOL DISTRICT PUBLIC RECORDS ACCESS PROCEDURES

The following policies and procedures are adopted in order to comply with the requirements of the Mississippi Public Records Act of 1983 (hereinafter the Act).

RECORDS ACCESSIBLE

All public records maintained by the district, as defined by the Act, shall be made available for access and duplication, subject to the exceptions and requirements of these policies, and other state or federal laws.

REQUESTS FOR ACCESS

Requests for access to public records shall be filed in writing, on forms provided, with the Superintendent of Schools, Amite County School District, 533 Maggie Street, Liberty, MS 39645. The request must state with sufficient specificity the nature, location, and description of the public record sought in order to enable the appropriate official(s) of the district to obtain the records for review and/or duplication. In the event that the request lacks sufficient clarity or is otherwise unduly burdensome, it will be returned to the originator for clarification or correction. All requests to inspect or duplicate public records must be filed between the hours of 9:00 a.m. and 3:00 p.m. on any working day in the superintendent's office.

Requests for inspection and/or duplication of records shall be honored at such time during the day as the documents are not being used by the appropriate officials of the district. After the records are located and made available for inspection and/or duplication, the originator of the request will be notified of a time, place and date, not later than seven (7) days from the date of the receipt of the request, to allow inspection and/or duplication.

FEES CHARGED

As allowed by statute, the district shall charge and collect fees to reimburse it for the actual costs of searching, reviewing, duplicating and mailing copies of public records. All applicable charges shall be paid to the district in advance of complying with any requests, pursuant to the following schedule:

- Photocopying: 30 cents per page, with a minimum charge of \$1.00 per search.
- Searching and Reviewing: An hourly charge of \$5.00 or any staff time or contractual services included in actual cost shall be at the pay scale of the lowest level employee or contractor competent to respond to the request. Such fees shall be collected by the district in advance of complying with the request.
- Postage: Actual cost of postage shall be assessed for all records mailed.

Any request which will require considerable assistance of school personnel for searching and reviewing shall be subject to a minimum deposit of \$25.00. In the event that the actual cost is found to be less than \$25.00, the balance shall be refunded to the originator of the request at the appointed time for the inspection and/or duplication.

EXEMPT RECORDS

The following records are exempt from the Act and from this policy and shall not be subject to disclosure, except under other authority and under appropriate circumstances.

-
1. Records furnished to public bodies by third parties which contain trade secrets or confidential, commercial or financial information, as provided by the Act.
 2. Records which are confidential or privileged, as provided by constitutional, statutory or case law of this state or of the United States.
 3. Records which are developed among judges, judges and their aides, and juries.
 4. Personnel records, including but not limited to applications for employment, test questions and answers used in employment examinations, and letters of recommendation.
 5. Test questions and answers in the possession of a public body which are to be used in future academic examinations.
 6. Records which represent and constitute the work product of an attorney representing the district, records which are related to litigation by or against the district, or in anticipation of prospective litigation, and communications between the district and the attorney in the course of an attorney-client relationship.
 7. Records which would disclose information about a person's individual tax payment or status.
 8. Records concerning the sale or purchase of property for public purposes prior to the announcement of the purchase or sale where the release of the record would have a detrimental effect on the sale and purchase.
 9. All educational records of students and former students, as defined by Policy JR Student Records and by the Federal Privacy Act; such exemption shall also apply to letters of recommendation respecting admission to any educational agency or institution.
 10. Records that are maintained regarding the process of detection and investigation of unlawful activity, in addition to such records as defined in Section 45-29-1 of the Mississippi Code of 1972.
 11. Commercial and financial information of a proprietary nature required to be submitted to the district.

INABILITY TO PRODUCE THE RECORD BY THE SEVENTH DAY

If a public body is unable to produce a public record by the seventh working day after the request is made, the public body must provide a written explanation to the person making the request stating that the record requested will be produced and specifying with particularity why the records cannot be produced within the seven-day period. Unless there is mutual agreement of the parties, in no event shall the date for the public body's production of the requested records be any later than fourteen (14) working days from the receipt by the public body of the original request.

DENIAL OF ACCESS

In the event that the district denies a request for access to or copies of public records, the denial will be in writing and contain a statement of the specific exemption relied upon by the public body for the denial. The district will maintain a record of all denials for a period of three (3) years.

The Mississippi Public School Accountability Standard for this policy is standard 1.

LEGAL REF.: MS CODE ' 25-61-1 *et seq.*; '37-11-51 (1983)

CROSS REF.: Policies BE School Board Records

CN Administrative Records

GAR Professional Personnel Records

JR Student Records

NOTE: The “Public Records Access Report” is on the following page.

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Exhibits:

School District Public Records Access Report (see APPENDIX)

Regulations:

References:

Original Adopted Date: 8/10/2017
Approved/Revised Date: 11/8/2018

Status: Adopted
Record Id: 242932

District: Amite School District
Section: C - General School Administration
Policy Code: CNB - Managing and Retaining Administrative Records

MANAGING AND RETAINING ADMINISTRATIVE RECORDS

The school system shall establish and maintain a comprehensive records management program based on applicable legal, fiscal, administrative, and historical requirements, in accordance with the Mississippi Public Records Act of 1983 (MS Code Section 25-61-1 et seq.) The program shall provide for the proper and effective management of records created or received by all departments and schools of the school system.

The Superintendent and/or a designated records management coordinator shall plan, coordinate, implement and manage such activities and procedures as may be necessary to comply with state and federal requirements regarding the retention, storage, retrieval, and destruction of records, including electronic documents and communications. Such procedures shall be followed on a consistent basis throughout the school system and shall provide for accurate and effective production of records and/or the prevention of routine destruction of records related to a legal claim that may be made against the school district.

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

Original Adopted Date: 8/10/2017 **Status:** Adopted
Approved/Revised Date: **Record Id:** 210125

District: Amite School District
Section: J - Students
Policy Code: JR - Student Records

STUDENT RECORDS

It is the policy of the Amite County Board of Education that the principal of each school will be the legal custodian of all student records for that school.

ANNUAL NOTIFICATION

Students and parents will have access to their school records. The school will notify parents and adult students annually of the following:

1. The type of records kept;
2. The procedure for inspecting and copying these records;
3. The right for interpretation;
4. The right to challenge data thought to be erroneous, the procedures for correcting or expunging erroneous data or inserting a rebuttal statement;
5. The right to lodge a complaint with the U.S. Department of Education if mandates are not adequately implemented.

Additionally, the district will notify parents annually of the district's policy on the collection or use of personal information collected from students for the purpose of marketing or selling that information or otherwise providing that information to others for that purpose, including arrangements to protect student privacy that are provided by the agency in the event of such collection, disclosure or use.

The educational records or school records include all materials directly related to a student that a school maintains. Records and notes maintained by a teacher, administrator, school physician, or school psychologist for his or her own use, and which are not available to others are exempted from this definition.

The school will require a prior written consent before information other than directory information may be divulged to third parties. An exception to this rule exists for school district employees who have legitimate interests in viewing the records, as well as officials in other schools in which the student seeks to enroll.

TRANSFER OF ENROLLMENT

A school district in which a student is enrolled or is in the process of enrolling in may request the student's education records from any district in which the student was formerly enrolled to ascertain safety issues with incoming students and ensure full disclosure. The records, including the student's disciplinary records, will be forwarded to the requesting district within three (3) business days. Disciplinary records shall include but not be limited to all information that relates to a student assaulting, carrying weapons, possessing illegal drugs, including alcohol, and any incident that poses a potential dangerous threat to students or school personnel.

When schools transfer records to new educational institutions, the schools must notify parents of the transfer and of their right to review and contest the material. An exemption exists for material under court order. Parents must be notified of such order prior to release.

ATTORNEY GENERAL OF THE UNITED STATES

The district may disclose, without the consent or knowledge of the eligible student or parent, personally identifiable information in the educational records of a student to the Attorney General of the United States or his or her designee in response to an ex parte order in connection with the investigation or prosecution of terrorism crimes. The district is not required to record such disclosure of information and is protected from liability for disclosing such information in good faith.

The superintendent is directed to establish procedures to ensure compliance with the Family Educational and Privacy Act (FERPA) and other applicable acts and regulations.

REQUIRED DOCUMENTATION

The State Board of Education shall prepare and provide necessary forms for keeping permanent records and cumulative folders for each pupil in the public schools of the state. In the permanent record and cumulative folders, the teachers and principals shall keep information concerning the pupil's date of birth, as verified by the documentation authorized in this section, record of attendance, grades and withdrawal from the school, including the date of any expulsion from the school system and a description of the student's act or behavior resulting in the expulsion. The records also shall contain information pertaining to immunization and such other information as the State Board of Education may prescribe. The cumulative folder, in addition to that information maintained in the permanent records, also shall contain such other information as the State Board of Education shall prescribe. ' 37-15-1 (2002)

EVIDENCE OF AGE AT TIME OF ENROLLMENT

It shall be the responsibility of the person in charge of each school to enforce the requirement for evidence of the age of each pupil before enrollment. If the first prescribed evidence is not available, the next evidence obtainable in the order set forth below shall be accepted:

- a) A certified birth certificate;
- b) A duly attested transcript of a certificate of baptism showing the date of birth and place of baptism of the child, accompanied by an affidavit sworn to by a parent, grandparent or custodian;
- c) An insurance policy on the child's life which has been in force for at least two (2) years;
- d) A bona fide contemporary Bible record of the child's birth accompanied by an affidavit sworn to by the parent, grandparent or custodian;
- e) A passport or certificate of arrival in the United States showing the age of the child;
- f) A transcript of record of age shown in the child's school record of at least four (4) years prior to application, stating date of birth; or
- g) If none of these evidences can be produced, an affidavit of age sworn to by a parent, grandparent or custodian. Any child enrolling in Kindergarten or Grade 1 shall present the required evidence of age upon enrollment. Any child in Grades 2 through 12 not in compliance at the end of sixty (60) days from enrollment shall be suspended until in compliance. ' 37-15-1 (2002)

PERMANENT RECORDS

The permanent record provided for above shall be kept, while it is active, in the attendance center office in a fire resistant container. The permanent record shall be considered active: (a) if the student is enrolled in the school; or (b) if he has withdrawn or has been expelled and the students of the class of which he

was a member shall not have reached the time of graduation. At the point of the student's graduation or at the time when the student would normally have graduated had he not withdrawn or been expelled from school, the student's permanent record shall become a part of the permanent binder in the central fire resistant depository or stored digitally as designated and provided by the school board of the school district, or as an alternative method, the records may be maintained in fire resistant storage at the school last attended by the student. The permanent binding and preservation of the inactive records shall be the duty of the superintendent of this school district who shall maintain a central depository of the records. ' 37-15-2

CUMULATIVE FOLDERS

The cumulative folders provided for above shall be kept in the school wherein the pupils are in attendance. Both the permanent records and the cumulative folders shall be available for inspection by public and private school officials, including public school teachers within the school district who have been determined by the school district to have legitimate educational interests. In no case, however, shall such records be available to the general public. Transcripts of courses and grades may be furnished when requested by the parent or guardian or eligible pupil as prescribed in the Family Educational Rights and Privacy Act of 1974, as amended, 20 USC Section 1232. The records shall be kept for each pupil throughout his entire public school enrollment period.

In the event a pupil transfers to a public school, then the cumulative folder shall be furnished to the head of the school to which the pupil transfers; if a pupil transfers to a private school, then a copy of the cumulative folder shall be furnished to the head of the school to which the pupil transfers. The permanent record shall be kept permanently by the school district from which the pupil transferred. At no time may a permanent record of a student be destroyed, but cumulative folders may be destroyed by order of the school board of this school district in not less than five (5) years after the permanent record of the pupil has become inactive and has been transferred to the central depository of the district. However, where a school district makes complete copies of inactive permanent records on photographic film, microfilm, or any other acceptable form of medium for storage which may be reproduced as needed, the permanent records may be destroyed after the photographic film or microfilm copy has been stored in the central depository of the district. ' 37-15-3

EXPULSION RECORDS

For the purpose of providing notice to public and private school officials, both within and outside the boundaries of the state, of the expulsion of any public school student, the State Department of Education may develop a central reporting system for maintaining information concerning each expulsion from a public school. In establishing and maintaining the reporting system, the department may require each school district to report, within a certain period of time after an expulsion, as established by the department, information such as the following:

- a) the name of the student expelled;
- b) the date the student was expelled;
- c) the age of the student at the time of expulsion;
- d) the school from which the student was expelled;
- e) the reason for the expulsion, including a detailed description of the student's act or acts;
- f) the duration of the period of expulsion, if not indefinite; and
- g) any other information that the department deems necessary for school officials in a public or private school, where a student is seeking enrollment, to determine whether or not a student should be denied enrollment based upon a previous expulsion.

Any information maintained by the department under the authority of this section shall be strictly confidential. The information shall be available to school officials at a public or private school only upon their request and only when a student seeks enrollment or admission to that school. In no case shall the information be made available to the general public. ' 37-15-3

DISTRICTWIDE REPORTS

The school board of this school district, as created and empowered by law, shall keep and preserve permanently a copy of all district-wide reports required by the State Board of Education to be filed on an annual basis. Copies of those district-wide reports required by the State Board of Education on less than an annual basis may be destroyed after five (5) years upon approval of this school board. All supporting documents necessary to compile such district-wide reports, except as delineated below may be destroyed after three (3) years following the academic year for which the report was made upon approval of the school board of this school district. ' 37-15-46.

DISPOSAL OF RECORDS

The superintendent of this school district shall have the authority, with the approval of the school board of this school district spread upon its minutes, to dispose of the following records:

- a. After five (5) years:
 1. Bank statements
 2. Canceled warrants and pay certificates
 3. School board paid bills
 4. Bids received, either accepted or rejected, for supplies, materials, equipment and construction
 5. Depository receipt warrants
 6. School board claims dockets, where claims are recorded on the minutes of the board
 7. Original of school board's orders after such orders have been recorded in the minute book
 8. Canceled bonds and coupons
 9. Tax collector's reports of tax collection to superintendent of schools or the administrative superintendent
 10. Transportation records.
- b. After three (3) years:
 1. Teacher contracts, computed from the expiration date thereof
 2. Bus purchase documents
 3. Teachers' registers principals' reports and other evidence necessary to prepare the reports to the State Board of Education.
- c. After period to be set by the State Board of Education such other documents of a temporary or transitory nature as the State Board of Education by regulation shall designate.

Notwithstanding any of the above provisions, 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. ' 37-15-8

The Mississippi Public School Accountability Process Standard for this policy is 8.

LEGAL REF.: MS CODE as cited

Mississippi Public School Accountability Standards

Family Educational and Privacy Act (FERPA)

CROSS REF.: Policies CN Administrative Records

JRA Student Directory Information

JRAA Student Recruitment and Directory Information

JRB Compliance with FERPA

Exhibits:

Regulations:

References:

37-15-1 - Maintenance of permanent records and cumulative folders for pupils; requirement of certified birth certificate or other evidence of age.

37-15-2 - Storage of permanent records

37-15-3 - Storage of cumulative folders; access to records; disposition of records upon transfer of student between schools; destruction of records.

37-15-4 - Maintenance of records relating to district-wide reports.

37-15-8 - Schedule for disposal of records.

MPSAS - Public School Accountability Standards

Original Adopted Date: 1/11/2018 **Status:** Adopted

Approved/Revised Date: **Record Id:** 192588

District: Amite School District
Section: J - Students
Policy Code: JRA - Student Directory Information

STUDENT DIRECTORY INFORMATION

Within the first month of each school year, this school district will give public notice of the categories of information which it considers directory information regarding students in the district. This notice will include a statement notifying parents whether or not the categories set forth as directory information may be used on a school-authorized internet web page. If the district chooses to use student directory information on its internet web page this will be specified in the annual notice. This notice will also include a disclaimer to the effect that the school district shall not be responsible for the posting of any student information on any internet web page not authorized by the Amite County Board of Education.

The school will allow ten (10) days from the date of such public notice for parents to inform the superintendent in writing of specific directory information pertaining to such student that should not be released without prior written consent of the parents. If the school has notified the parents that it intends to use the directory information on a school-sponsored internet web page, the parents shall be allowed to object to the use of their child's information on the internet web page, yet still consent to the school's use of their child's information in other formats.

If the parents provide no such objection within ten (10) days of the official notification, the information will be classified as directory information until the beginning of the next school year.

The school district will maintain and release directory information without the parent's prior written consent, unless the parent or student if over 18 informs the district that any or all of the following information should not be released without prior written consent.

DIRECTORY INFORMATION DATA

The school district proposes to designate the following personally identifiable information contained in a student's education record as "directory information."

1. The student's name, address, and telephone number;
2. The names of the student's parents;
3. The student's date and place of birth;
4. The student's major field of study and class designation (i.e., first grade, tenth grade, etc.);
5. The student's extracurricular participation;
6. The student's achievement awards or honors;
7. The student's weight and height if a member of an athletic team;
8. The student's photograph;
9. The student's electronic mail address;
10. The students dates of attendance; and
11. The most recent educational institution the student attended prior to the student enrolling in this school district.

GENERAL PROVISIONS

Directory information or class lists of student names and/or addresses shall not be distributed without the consent of the parent or legal guardian of the student or the consent of the student if 18 years of age or older.

The superintendent or designee shall determine when recruitment meetings are to take place and shall take appropriate steps to ensure that such meetings do not interfere with the proper and orderly operation of the schools in the district.

Organizations wishing to recruit at the high school must make arrangements with the principal or designee who will determine the schedule for the recruitment meeting. Scheduled visits by recruiters will be made known to the student body. On-campus follow-up meetings with individual students will be permitted only upon the request of the student/s and with the approval of the building principal or designee.

Any person or organization denied the rights accorded under this policy shall have the right to request a review of the decision by the school board by filing a written request with the superintendent.

EXCLUSIONS

Exclusions from any or all directory categories named as directory information or release of information to military recruiters and/or institutions of higher education must be submitted in writing to the principal by the parent, student 18 years of age or emancipated student within 15 days of annual public notice.

Directory information shall be released only with administrative direction.

Directory information considered by the district to be detrimental will not be released.

Information will not be given over the telephone except in health and safety emergencies.

EXCEPTIONS TO PRIOR CONSENT

The district may disclose personally identifiable information without prior consent under the following conditions:

1. To personnel within the district who have legitimate educational interests;
2. To personnel of an education service district or state regional program where the student is enrolled or is receiving services;
3. To personnel of another school, another district or institution of post-secondary education where the student seeks or intends to enroll;
4. To personnel connected with an audit or evaluation of federal or state education programs or the enforcement of or compliance with federal or state legal requirements of the district;
5. To personnel determining a financial aid request for the student;
6. To personnel conducting studies for or on behalf of the district;
7. To personnel in accrediting organizations fulfilling accrediting functions;

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8. To comply with a judicial order or lawfully issued subpoena;
 9. For health or safety emergency;
 10. By request of a parent of a student who is not 18 years of age;
 11. By request of a student who is 18 years of age or older or emancipated;
 12. Because information has been identified as directory information.

LEGAL REF.: Family Educational Rights and Privacy Act (FERPA)
Uniting and Strengthening America by Providing Appropriate Tools Required
to Intercept and Obstruct Terrorism (USA PATRIOT) Act of 2001, P.L. 107-56, Section
507

CROSS REF.: Policies JR Student Records
JRAA Student Recruitment and Student Directory Information
JRB Compliance with FERPA

Exhibits:

Regulations:

References:

Original Adopted Date: 1/11/2018

Status: Adopted

Approved/Revised Date: 11/8/2018

Record Id: 243143

District: Amite School District

Section: J - Students

Policy Code: JRAA - Student Recruitment and Student Directory Information

STUDENT RECRUITMENT AND STUDENT DIRECTORY INFORMATION

The Amite County Public School District restricts recruiting access to students and directory information. Directory information or class lists of student's names, addresses, and/or telephone numbers shall not be distributed without the consent of the parent or legal guardian of the student or by the student age 18 or over. Military services representatives shall have access to student directory information unless such access is specifically denied in writing by the parent, legal guardian, or student age 18 or over.

Military services representatives shall have the same access to secondary school students as is generally provided to post-secondary institutions or prospective employers. Military services representatives shall have the same access to secondary school students as is generally provided to postsecondary institutions or prospective employers. However, such access may be specifically denied in writing by the parent, legal guardian, or student age 18 or over.

This district will notify parents of the types of student directory information released. The notice will include:

1. An explanation of the parent's right to request that information not be disclosed without prior written consent;
2. Notice that the school routinely discloses names, address, and telephone numbers to military recruiters upon request, subject to a parent's request not to disclose such information without written consent; and
3. Notification on how the parent may opt out of the public, nonconsensual disclosure of directory information and the method and timeline within which to do so.

The notice will be provided to parents on an annual basis.

EXCLUSIONS

Exclusions from any or all directory categories named as directory information or release of information to military recruiters and/or institutions of higher education must be submitted in writing to the principal by the parent, student 18 years of age or emancipated student within 15 days of annual public notice.

Directory information shall be released only with administrative direction.

Directory information considered by the district to be detrimental will not be released.

Information will not be given over the telephone except in health and safety emergencies.

LEGAL REF.: 10 U.S.C. ' 503 as amended by The National Defense Authorization Act for Fiscal Year 2002 (P. L. 107-107);

CROSS REF.: Policies JRA Student Directory Information
JRB Compliance With FERPA

Exhibits:

Regulations:

References:

Original Adopted Date: 1/11/2018

Status: Adopted

Approved/Revised Date: 11/8/2018

Record Id: 243144

District: Amite School District
Section: J - Students
Policy Code: JRAB - Compliance with FERPA

COMPLIANCE WITH FAMILY EDUCATION RIGHTS AND PRIVACY ACT OF 1974 (FERPA)

In accordance with the policy of the Amite County Board of Education, the following regulation shall govern the release of student records to students and members of the student's family, legal custodian, or legal guardian.

DEFINITIONS

For the purpose of this regulation, the school district has used the following definitions of terms:

Student: Any person who attends or has attended a program of instruction sponsored by the board of education of this school district.

Eligible Student: A student or former student who has reached age 18 or is attending a post-secondary school, and who is no longer a dependent of the parent for federal tax purposes.

Parent: Either natural parent of a student unless his or her rights under the Family Education Rights and Privacy Act (FERPA) have been removed by a court order; an adopted parent; a guardian; or an individual acting as a parent or guardian in the absence of the student's parent or guardian.

Education Records: Any item of information or record (in handwriting, print, computer media, video or audio tapes, film, microfilm, microfiche, or other medium) maintained by the school district, an employee of the district, or an agent of the district which is directly related to an identifiable student except:

1. A personal record, including informal notes, kept by a school staff member, which meets the following tests:
 - A. It was made as a personal memory aid;
 - B. It is in the sole possession of the individual who made it; or
 - C. Information contained in it has never been revealed or made available to any other person except the maker's temporary substitute;
2. An employment record which is used only in relation to a student's employment by the school district (employment for this purpose does not include activities for which a student receives a grade or credit in a course); or
3. Alumni records that relate to the student after the student no longer attends classes provided by the school district and the records do not relate to the person as a student.

Personal Identifier: Any data or information that makes the subject of a record known. This includes the student's name, the student's parents or other family member's name, the student's address, the student's social security number, a student number, a list of personal characteristics, or any other information that would make the student's identity known.

ANNUAL NOTIFICATION

Within the first month of each school year, the school district will publish a notice to parents and eligible students of their rights under the FERPA and this policy. The district will also send home with each

student a bulletin listing these rights and the bulletin will be included with a packet of material provided parents or an eligible student when the student enrolls during the school year.

The notice will include the following:

1. The right of a student's parent or eligible student to inspect and review the student's education records;
2. The intent of the school district is to limit the disclosure of information contained in a student's education records except: (1) by the prior written consent of the student's parent or the eligible student, (2) as directory information, or, (3) under certain limited circumstances, as permitted by the FERPA;
3. The right of a student's parent or an eligible student to seek to correct parts of the student's education records which he or she believes to be inaccurate, misleading, or in violation of student rights (this right includes the right to a hearing to present evidence that the record should be changed if the district decides not to alter it according to the parent's or eligible student's request and the right to insert in the student's permanent records an explanatory statement giving reasons for disagreeing with the decision);
4. The right of any person to file a complaint with the Department of Education if the school district violates the FERPA; and
5. The procedure that a student's parent or an eligible student should follow to obtain copies of this policy and the locations where copies may be obtained.

The district will arrange to provide translations of this notice to non-English speaking parents in their native language.

STATEMENT OF RIGHTS

Parents and eligible students have the following rights under the Family Education Rights and Privacy Act and this policy:

1. The right to inspect and review the student's education record;
2. The right to exercise a limited control over other people's access to the student's education record;
3. The right to seek to correct the student's education record, in a hearing, if necessary;
4. The right to report violations of the FERPA to the Department of Education; and
5. The right to be informed about FERPA rights.

All rights and protections given parents under the FERPA and this policy transfer to the student when the student reaches 18 or enrolls in a post-secondary school.

LOCATIONS OF EDUCATION RECORDS

<i>TYPES</i>	<i>LOCATION</i>	<i>CUSTODIAN</i>
Cumulative School Records	School	Principal
Cumulative School Records (Former Students)	School	Principal
Health Records	School	Principal
School Transportation Records	Central Office	Superintendent
Speech Therapy Records	Central Office	Supervisor
Psychological Records	Central Office	Supervisor

PROCEDURE TO INSPECT EDUCATION RECORDS

The parent of a student or an eligible student may inspect the student's education records upon request. In some circumstances, it may be mutually more convenient for the record custodian to provide copies of records. See the schedule of fees for copies below.

Since a student's records may be maintained in several locations, the school principals will offer to collect copies of records or the records themselves from locations other than a student's school, so they may be inspected at one site. However, if a parent or eligible student wishes to inspect records where they are maintained, school principals will make every effort to accommodate the wishes.

The parent or eligible student should submit to the student's school principal a written request that identifies, as precisely as possible, the record or records he or she wishes to inspect.

The principal (or other record custodian) will contact the parent of the student or the eligible student to discuss how access will be best arranged (copies, at the exact location, or records brought to a single site).

The principal (or other record custodian) will make the needed arrangements as promptly as possible and notify the parent or eligible student of the time and place where the records may be inspected. This procedure must be completed in 45 days or less from the receipt of the request for access.

If for any valid reason, such as working hours, distance between record location sites, or health, a parent or eligible student cannot personally inspect and review a student's education record, the school district will arrange for the parent or eligible student to obtain copies of the record. See below for information regarding fees for copies of records.

When a record contains information about students other than a parent's child or the eligible student, the parent or eligible student may not inspect and review the records of the other students.

FEES FOR COPIES OF RECORDS

The school district will not deny parents or eligible students any rights to copies of records because of the following published fees. Where the fee represents an unusual hardship, it may be waived in part, or in whole, by the record custodian. However, the district reserves the right to charge for copies, such as transcripts, it forwards to potential employers or to colleges and universities for employment or admission purposes. The school district may deny copies of records (except for those required by the FERPA) in the following situations:

1. The student has an unpaid financial obligation to the school.
2. There is an unresolved disciplinary action against the student that warrants the denial of copies.

FERPA requires the school district to provide copies of records:

1. When the refusal to provide copies effectively denies access to the records by a parent or eligible student;
2. At the request of the parent or eligible students when the school district has provided the records to third parties by the prior consent of the parent or eligible student; or
3. At the request of the parent or eligible student when the school district has forwarded the records to another school where the student seeks or intends to enroll.

The fee for copies provided under the FERPA may not include the costs for search and retrieval. The fee will be from no cost to ten cents per page. (Actual copying cost, less hardship factor.)

The fee for all other copies, such as copies of records forwarded to third parties with prior consent or those provided to parents as a convenience, will be from ten cents to thirty-five cents per page (actual search, retrieval, and copying cost) plus postage, if incurred.

DIRECTORY INFORMATION

The school district proposes to designate the following personally identifiable information contained in a student's education record as "directory information."

1. The student's name, address, and telephone number;
2. The names of the student's parents;
3. The student's date and place of birth;
4. The student's major field of study and class designation (i.e., first grade, tenth grade, etc.);
5. The student's extracurricular participation;
6. The student's achievement awards or honors;
7. The student's weight and height if a member of an athletic team;
8. The student's photograph;
9. The student's electronic mail address;
10. The student's dates of attendance; and
11. The most recent educational institution the student attended prior to the student enrolling in this school district.

Within the first month of each school year, the school district will publish the above list, or a revised list, of items of directory information it proposes to designate as directory information. For students enrolling after the notice is published, the list will be given to the student's parent or the eligible student at the time and place of enrollment.

After the parent or eligible student has been notified, he or she will have two weeks to advise the school district in writing (a letter to the school superintendent's office) of any or all of the items they refuse to permit the district to designate as directory information about the student.

At the end of the two-week period, each student's record will be appropriately marked by the record custodian to indicate the items the district will designate as directory information about the student. This designation will remain in effect until it is modified by the written direction of the student's parent or the eligible student.

USE OF STUDENT EDUCATION RECORDS

To carry out their responsibilities, school officials will have access to student education records for legitimate educational purposes. The school district will use the following criteria to determine who school officials are. An official is:

1. A person duly elected to the school board;
2. A person certified by the state and appointed by the school board to an administrative or supervisory position;
3. A person certified by the state and under contract to the school board as an instructor;
4. A person employed by the school board as a temporary substitute for administrative, supervisory, or instructional personnel for the period of his or her performance as a substitute; or

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5. A person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, the school board attorney or auditor, for the period of his or her performance as an employee or contractor.

School officials who meet the criteria listed above will have access to a student's records if they have a legitimate educational interest in doing so. A "legitimate educational interest" is the person's need to know in order to:

1. Perform an administrative task required in the school employee's position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education; or
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid.

The school district will only release information from, or permit access to, a student's education record with a parent's or eligible student's prior written consent except that the school superintendent, or a person designated in writing by the superintendent, may permit disclosure:

1. When a student seeks or intends to enroll in another school district or a post-secondary school (the district will not further notify the parent or eligible student prior to such a transfer of records; the parent or eligible student has a right to obtain copies of records transferred under this provision);
2. When certain federal and state officials need information in order to audit or enforce legal conditions related to federally supported education programs in the district;
3. The parties who provide or may provide financial aid to a student to:
 - A. Establish the student's eligibility for the aid,
 - B. Determine the amount of financial aid,
 - C. Establish the conditions for the receipt of the financial aid, or
 - D. Enforce the agreement between the provider and the receiver of financial aid;
4. When the school district has entered into a written agreement or contract for an organization to conduct studies on the school district's behalf to develop tests, administer student aid, or improve instruction;
5. To accrediting organizations to carry out their accrediting functions;
6. To comply with a judicial order or lawfully issued subpoena (the district will make a reasonable effort to notify the student's parent or the eligible student before making a disclosure under this provision); or
7. If the disclosure is an item of directory information, and the student's parent or eligible student has not refused to allow the district to designate that item as directory information for the student; or
8. In response to an ex parte order of the Attorney General of the United States or his/her designee in connection with the investigation or prosecution of terrorism crimes.

The school district will permit any of its officials to make the needed disclosure from student education records in a health or safety emergency if:

1. He or she deems it is warranted by the seriousness of the threat to the health or safety of the student or other persons;
2. The information is necessary and needed to meet the emergency;
3. The persons to whom the information is to be disclosed are qualified and in a position to deal with the emergency; or
4. Time is an important and limiting factor in dealing with the emergency.

The school district officials may release information from a student's education record if the student's parent or the eligible student gives prior written consent for disclosure. The written consent must include at least:

1. A specification of the records to be released;
2. The reasons for the disclosure;
3. The person, organization, or the class or organizations to whom the disclosure is to be made;
4. The parent's or eligible student's signature; and
5. The date of the consent and, if appropriate, a date when the consent is to be terminated.

The student's parent or the eligible student may obtain a copy of any records disclosed under this provision.

The school district will not release information contained in a student's education records, except directory information, to any third parties except its own officials, unless those parties agree that the information will not be re-disclosed without the parent's or eligible student's prior written consent.

RECORDS OF REQUESTS FOR ACCESS AND DISCLOSURES MADE FROM EDUCATION RECORDS

The school district will maintain an accurate record of all requests for it to disclose information from, or to permit access to, a student's education records and of information it discloses and access it permits with some exceptions listed below. This record will be kept with, but will not be a part of, the student's cumulative school records. It will be available only to the record custodian, the eligible student, the parent of the student, or to federal, state, and local officials for the purpose of auditing or enforcing federally supported educational programs.

The record will include at least:

1. The name of the person or agency that made the request;
2. The interest the person or agency had in the information;
3. The date the person or agency made the request; and
4. Whether the request was granted and, if it was, the date access was permitted or the disclosure was made.

The district will maintain this record as long as it maintains the student's education record.

The record will not include:

1. Requests for access or access granted to the parent of the student or to an eligible student;
2. Request for access granted to officials of the school district who have a legitimate educational interest in the student;
3. Requests for, or disclosures of, information contained in the student's education record if the request is accompanied by the prior written consent of a parent of the student or the eligible student or if the disclosure is authorized by such prior consent;
4. Requests for, or disclosure of, directory information designated for that student; or for
5. Requests for, or disclosure of, information contained in the student's education record if the request is in response to an ex parte order of the Attorney General of the United States or his/her designee in connection with the investigation or prosecution of terrorism crimes.

PROCEDURES TO SEEK TO CORRECT EDUCATION RECORDS

The parent of a student or an eligible student has a right to seek to change any part of the student's record believed to be inaccurate, misleading, or in violation of student rights. (*NOTE: under FERPA, the district may decline to consider a request to change the grade a teacher assigns for a course.*)

For the purpose of outlining the procedure to seek to correct education records, the term "incorrect" will be used to describe a record that is inaccurate, misleading, or in violation of student rights. The term "correct" will be used to describe a record that is accurate, not misleading, and not in violation of student rights. Also, in this section, the term "requester" will be used to describe the parent of a student or the eligible student who is asking the school district to correct a record.

To establish an orderly process to review and correct an education record for a requester, the district may make a decision to comply with the request for change at several levels in the procedure.

First Level Decision

When a parent of a student or an eligible student finds an item in the student's education record that he or she believes is inaccurate, misleading, or in violation of student rights, he or she should immediately ask the record custodian to correct it. If the record is incorrect because of an obvious error and it is a simple matter to make the record change at this level, the record custodian will make the correction. However, if the record is changed at this level, the method and result must satisfy the requester.

If the record custodian cannot change the record to the requester's satisfaction, or if the record does not appear to be obviously incorrect, the record custodian will:

1. Provide the requester a copy of the questioned record at no cost;
2. Ask the requester to initiate a written request for the change; and
3. Follow the procedure for a second level decision.

Second Level Decision

The written request to correct a student's education record through the procedure at this level should specify the correction the requester wishes the district to make. It should at least identify the item the requester believes is incorrect and state whether he or she believes the item:

1. Is inaccurate and why;

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2. Is misleading and why; and/or
 3. Violates student rights and why.

The request will be dated and signed by the requester.

Within two weeks after the record custodian receives a written request, he or she will study the request, discuss it with other school officials (the person who made the record or those who may have a professional concern about the district's response to the request), make a decision to comply or decline to comply with the request, and complete the appropriate steps to notify the requester or move the request to the next level for a decision.

If, as a result of this review and discussion, the record custodian decides the record should be corrected, he or she will effect the change and notify the requester in writing that the change has been made. Each such notice will include an invitation for the requester to inspect and review the student's education record to make certain the record is in order and the correction is satisfactory.

If the record custodian decides the record is correct, he or she will make a written summary of any discussions with other officials and of the findings in the matter. The record custodian will transmit this summary and a copy of the written request to the school superintendent.

Third Level Decision

The school superintendent will review the material provided by the record custodian and, if necessary, discuss the matter with other officials such as the school attorney, or the school board (in executive session). The superintendent will then make a decision concerning the request and complete the steps at this decision level. Ordinarily, this level of the procedure should be completed within two weeks. If it takes longer, the superintendent will notify the requester, in writing, of the reasons for the delay and a date when the decision will be made.

If the superintendent decides the record is incorrect and should be changed, he or she will advise the record custodian to make the changes. The record custodian will advise the requester of the change as at the second level.

If the superintendent decides the record is correct, he or she will prepare a letter to the requester, which will include:

1. The school district's decision that the record is correct and the basis for the decision;
2. A notice to the requester that he or she has a right to ask for a hearing to present evidence that the record is incorrect and that the district will grant such a hearing;
3. Instructions for the requester to contact the superintendent, or an official he or she designates, to discuss acceptable hearing officers, convenient times, and a satisfactory site for the hearing (the district will not be bound by the requester's positions on these items, but will, so far as possible, arrange the hearing as the requester wishes); and
4. Advise that the request may be represented or assisted in the hearing by other parties, including an attorney at the requester's expense.

Fourth Level Decision

After the requester has submitted (orally, or in writing) his or her wishes concerning the hearing officer and the time and place for the hearing, the superintendent will, within a week, notify the requester when and where the district will hold the hearing and who it has designated as the hearing officer.

At the hearing, the hearing officer will provide the requester a full and reasonable opportunity to present material evidence and testimony to demonstrate that the questioned part of the student's education record is incorrect as shown in the requester's written request for a change in the record (second level).

Within a week after the hearing, the hearing officer will submit to the school superintendent a written summary of the evidence submitted at the hearing. Along with the summary, the hearing officer will submit his or her recommendation, based solely on the evidence presented at the hearing, that the record should be changed or remain unchanged.

The school superintendent will prepare the district's decision within two weeks of the hearing. The decision will be based on the summary of the evidence presented at the hearing and the hearing officer's recommendation. However, the district's decision will be based solely on the evidence presented at the hearing. Therefore, the superintendent may overrule the hearing officer if the superintendent believes the hearing officer's recommendation is not consistent with the evidence presented. As a result of the district's decision, the superintendent will take one of the following actions:

1. If the decision is that the district will change the record, the superintendent will instruct the record custodian to correct the record. The record custodian will correct the record and notify the requester as at the second level decision.
2. If the decision is that the district will not change the record, the superintendent will prepare a written notice to the requester that will include:
 - A. The school district's decision that the record is correct and will not be changed;
 - B. A copy of a summary of the evidence presented at the hearing and a written statement of the reasons for the district's decision; and
 - C. Advice to the requester that he or she may place in the student's education record an explanatory statement which gives the reasons he or she disagrees with the school district's decision and/or the reasons he or she believes the record is incorrect.

The Mississippi Public School Accountability Standard for this policy is standard 8.

LEGAL REF.: Family Education Rights and Privacy Act of 1974, as amended

Mississippi Public School Accountability Standards

CROSS REF.: Policies CN Administrative Records

JR Student Records

JRA Student Directory Information

JRAA Student Recruitment and Directory Information

Exhibits:

Regulations:

References:

MPSAS - Public School Accountability Standards

Original Adopted Date: 1/11/2018

Status: Adopted

Approved/Revised Date:

Record Id: 192591

District: Amite School District
Section: J - Students
Policy Code: JRAC - MSIS/ Data Collection Policy

MSIS POLICY

The Amite County School District will provide timely, accurate and reliable data to the Mississippi Student Information System (MSIS) that is in compliance with the data collection requirements as specified in MS Code 37-37-7. The superintendent of schools (or his/her designee) shall be responsible for developing and implementing district procedures that follow the guidelines as set forth in the booklet titled "Data Collection Policy and Procedural Guidelines."

MINIMUM STANDARDS

In accordance with 37-37-7, the Auditor's Office will use the following Minimum Standards when auditing schools:

1. Deadline for entering data
2. Who may enter data in the school package
3. Who may enter data into MSIS at the school level
4. Who may enter data into MSIS at the district level
5. Length of time student data is stored
6. Where data is stored
7. Method of data backup
8. Format in which records are stored (printouts, diskettes, etc.)
9. Policies requiring accurate data
10. Procedures outlining who is responsible for collecting missing and incomplete data
11. Procedures to check accuracy of data entered in the school package and MSIS
12. Required regular training for appropriate personnel
13. Backup paper copies if/when requested

This board directs the superintendent (or his/her designee) to ensure that appropriate procedures as required by the above minimum standards are implemented and maintained by well trained personnel.

LEGAL REF.: MS CODE ' 37-37-7 (2004)

CROSS REF.: Policies JRAA - Student Recruitment and Student Directory Information
JRAB - Compliance with FERPA

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

37-37-7 - Powers of examiners; auditing policies

Original Adopted Date: 1/11/2018 **Status:** Adopted

Approved/Revised Date: **Record Id:** 91376

District: Amite School District
Section: J - Students
Policy Code: JQH - Drop-Out Prevention

DROP-OUT PREVENTION

This school district will make diligent efforts to reduce and eliminate dropouts in the district. The school board directs the superintendent to provide regular reports on efforts made to increase student retention. This school district shall maintain accurate records documenting enrollment and attendance, including dropout rates, and shall provide an annual statistical report to the State Department of Education.

Technical assistance and coordination services may be obtained from the State Department of Education to districts seeking to reduce dropout rates.

DROPOUT PREVENTION PROGRAM

This board will comply with all applicable provisions of the Mississippi Code of 1972, Annotated as amended including but not limited to Section 37-13-80, Dropout Prevention, Assistance to certain local school districts to establish program of educational accountability and assessment of performance; personnel appraisal and compensation system for school employees; programs to prevent dropouts, and the Mississippi Public School Accountability Standards and with all other applicable federal and state laws.

The Mississippi Public School Accountability Standards for this policy are 10 and 11.

LEGAL REF.: MS CODE as cited
Mississippi Public School Accountability Standards

CROSS REF.: Policies IB Instructional Goals
JBA Compulsory School Attendance
JCD Alternative School Programs

Last Review Date: _____
Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

37-13-80 - Office of Dropout Prevention created; qualifications and responsibilities of director; date for implementation of dropout prevention program; local school district responsibilities; dropout prevention plan to address student transition to home school districts; legislative intent
37-13-91 - Compulsory school attendance requirements generally; enforcement of law.
37-3-46 - Assistance to certain local schools or school districts to establish program of educational accountability and assessment of performance; personnel appraisal and compensation system for school employees; programs to prevent dropouts
MPSAS - Public School Accountability Standards

Original Adopted Date: 1/11/2018 **Status:** Adopted
Approved/Revised Date: **Record Id:** 128044

District: Amite School District
Section: J - Students
Policy Code: JQN - Education for Homeless Children and Youth

EDUCATION FOR HOMELESS CHILDREN AND YOUTH

Homeless students in the district will have access to the education and other services needed to ensure that an opportunity is available to meet the same academic achievement standards to which all students are held. A liaison for students in homeless situations will be designated by the district to carry out duties as required by law.

The district will ensure that homeless students are not stigmatized nor segregated on the basis of their status as homeless. A homeless student will be admitted to the district school in the attendance area in which the student is actually living or to the student's school of origin as requested by the parent and in accordance with the student's best interest. Transportation will be provided to and from the student's school of origin at the request of the parent, or in the case of an unaccompanied student, the district's liaison for homeless students.

The superintendent or designee will produce written guidelines for distribution to each school that explains the rights of homeless students and the responsibilities of the schools to meet their needs and eliminate barriers to school attendance. This information shall also be disseminated in writing and by other means designed to raise awareness of these rights and responsibilities to staff, homeless families and students, the public, and homeless service providers.

DEFINITIONS

For the purposes of this policy, children are deemed to be homeless under the following conditions:

1. A child who is lacking a fixed regular and adequate nighttime residence and who has a primary nighttime residence that is a publicly or privately operated shelter designed to provide temporary living accommodations, a temporary residence prior to being placed in an institution, or a place not designed or ordinarily used as a regular sleeping accommodation for human beings.
2. A child who is living in a transitional or emergency shelter.
3. A child who is temporarily living in a trailer park or camping area due to lack of adequate living accommodations.
4. A child who is living in doubled-up accommodations due to loss of housing or other similar situation.
5. A migratory child who is staying in accommodations not fit for human habitation.
6. A child who has run away from home and lives in a runaway shelter, abandoned building, the street, or other inadequate accommodations.
7. A child who is placed in a state institution because s/he has no other place to live.
8. A child who has been abandoned by his/her family and is staying in a hospital.
9. A child whose parents or guardian will not permit him/her to live at home and who lives on the street, or other inadequate accommodations.
10. School-age unwed mothers or expectant mothers who are living in homes for unwed mothers because they have no other available living accommodations.

SERVICES TO BE PROVIDED

1. Pursuant to and in compliance with the requirements of the Stewart B. McKinney Homeless Assistance Act of 1990, 42USC11431, it shall be the policy of this school district, to the extent practicable under requirements relating to education established by state law, that each eligible child of a homeless individual and each eligible homeless youth will have access to a free appropriate education comparable to the education provided the children of district residents who are non-homeless, without isolation or stigma.
2. The placement of an eligible homeless child or youth will be made according to Policy JBCCA Assignment of Pupils, and will take into consideration the best interests of the homeless child or youth and placement requests made by a parent.
3. The choice of placement in either the "school of origin" or the school serving the "place of abode" will take place regardless of whether the child or youth is living with the homeless parent(s) or has been temporarily placed elsewhere by the parent(s).
4. Provided the homeless child or youth meets eligibility criteria, he/she will be provided transportation services; compensatory education programs for the disadvantaged; educational programs for the handicapped and for students with limited English proficiency; programs in vocational education; programs for the gifted and talented; and school meals programs.
5. Any and all records ordinarily kept by this school district, including immunization records, academic records, birth certificates, guardianship records, evaluations for special services and programs shall be kept on homeless children and youth and shall be forwarded in a timely fashion should a child or youth enter a new school or school district; and in a manner consistent with S1232g of Title 20.
6. Should this school district receive assistance under S11432 of the Act, it shall coordinate with local social service agencies and other agencies or programs providing services to such children or youth and their families.
7. Should this school district receive assistance under S11432 of the Act, it shall designate a homelessness liaison to insure that homeless children and youth enroll in and succeed in the schools of their district; and, homeless families, children and youth receive educational services for which they are eligible, and referrals to health care services, dental services, mental health services, and other appropriate services.
8. The homelessness liaison shall inform school personnel, service providers and advocates working with homeless families of the duties of the liaison.
9. This school district has and will continue to review and revise, to the extent practicable under the requirements relating to education established by state law, any policies that may act as barriers to the enrollment of homeless children and youth in schools selected in accordance with paragraphs 2, 3 and 4 above.
10. In reviewing and revising such policies, to the extent practicable under the requirements relating to education established by state law, consideration shall be given to issues concerning transportation, requirements of immunization, residency, birth certificates, school records, or other documentation and guardianship.

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11. Disputes which may arise regarding the assignment of a homeless child or youth will be promptly resolved according to the provisions of Policy JBCCA Assignment of Pupils. Other issues or disputes will be directed to the attention of the school official responsible for that particular matter for prompt resolution. If this dispute cannot be resolved locally, any aggrieved party may make written request for a review of the matter to:

Coordinator of the Homeless Program
Mississippi Department of Education
P. O. Box 771
Jackson, MS 39205

LEGAL REF.: McKinney-Vento Homeless Education Assistance Improvements Act of 2001
CROSS REF.: Policies JAA Equal Educational Opportunities
JBCCA Assignment of Pupils
IB Instructional Goals

Exhibits:

Regulations:

References:

37-15-1 - Maintenance of permanent records and cumulative folders for pupils; requirement of certified birth certificate or other evidence of age.
37-7-301 - General powers and duties.
41-23-37 - Immunization practices for control of vaccine preventable diseases; attendance by unvaccinated children.

Original Adopted Date: 1/11/2018 **Status:** Adopted
Approved/Revised Date: **Record Id:** 204551

District: Amite School District

Section: G - Personnel

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

TITLE I COMPARABILITY

To meet the comparability requirements contained in Title I Assurances, it shall be the policy of the Amite County School District to adhere to the following:

1. Maintain equivalency among schools in the allocation of teachers, administrators, and auxiliary personnel.
2. Maintain equivalency among schools in the provision of curriculum materials and instructional supplies.
3. Maintain a district-wide salary schedule.
4. Allocate all resources to schools on an equitable basis based upon the projected student enrollment for the ensuing school year, the grade level of the school, the unique needs of the specific school community and the instructional program to be served.

The superintendent or his or her designee shall develop procedures for compliance with this policy and shall maintain records that are updated biennially documenting the district's compliance with this policy.

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

Original Adopted Date: 11/9/2017

Status: Adopted

Approved/Revised Date:

Record Id: 210866

District: Amite School District
Section: G - Personnel
Policy Code: GAG - Staff Conflict of Interest

STAFF CONFLICT OF INTEREST

It shall be illegal for any superintendent, principal or other certificated employee to be elected by the school board if such superintendent, principal or certificated employee is related within the third degree by blood or marriage according to the common law to a majority of the members of the school board. No member of the school board shall vote for any person as a superintendent, principal or certificated employee who is related to him within the third degree by blood or marriage or who is dependent upon him in a financial way. Any contract entered into in violation of the provisions of this section shall be null and void. ' 37-9-21 (1987)

It shall be unlawful for any member of the board of trustees of any school district, any member of the county board of education, the county superintendent of education or any superintendent, principal, teacher, or employee of a county board of education or any school district to have or own any direct or indirect interest individually or as agent or employee of any person, partnership, firm or corporation in any contract made or let by the county board of education, the county superintendent of education or the board of trustees of the school district for the construction, repair, or improvement of any school facility, the furnishing of any supplies, materials, or other articles, the doing of any public work or the transportation of children or upon any subcontract arising therefrom or connected therewith in any manner. The board of trustees of any school district shall be authorized to contract with a teacher or school district employee to perform extra work without being in violation of the provisions of this section. The board of trustees shall make a case by case determination of the possible conflicts of interest arising from any extra work contracts and such decision by the board shall be final. Any contract entered into in violation of the provisions of this section shall be void and of no effect. Any person who shall authorize or enter into any contract in violation of the provisions hereof, or who shall knowingly or willfully pay out or receive any money upon any such contract shall be civilly liable for the amount so paid or received, and, in the case of an official who has furnished a bond, the surety upon such bond shall likewise be liable for such amount. In addition thereto, any person who shall violate the provisions of this section shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not less than One Hundred Dollars (\$100.00) nor more than Five Hundred Dollars (\$500.00), or by imprisonment in the county jail not less than thirty (30) days nor more than ninety (90) days, or by both such fine and imprisonment, in the discretion of the court. ' 37-11-27 (1989)

The following definitions apply in this policy unless the context otherwise requires:

- a. "Authority" means any component unit of a governmental entity.
- b. "Benefit" means any gain or advantage to the beneficiary, including any gain or advantage to a third person pursuant to the desire or consent of the beneficiary.
- c. "Business" means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, organization, holding company, self-employed individual, joint stock company, receivership, trust or other legal entity or undertaking organized for economic gain, a nonprofit corporation or other such entity, association or organization receiving public funds.
- d. "Business with which he is associated" means any business of which a public servant or his relative is an officer, director, owner, partner, employee or is a holder of more than ten percent (10%) of the fair market value or from which he or his relative derives more than two thousand

five hundred dollars (\$2,500.00) in annual income or over which such public servant or his relative exercises control.

- e. "Compensation" means money or thing of value received, or to be received, from any person for services rendered.
- f. "Contract" means:
 - i. Any agreement to which the government is a party; or
 - ii. Any agreement on behalf of the government which involves the payment of public funds.
- g. "Government" means the state and all political entities thereof, both collectively and separately, including but not limited to:
 - i. Counties;
 - ii. Municipalities;
 - iii. All school districts;
 - iv. All courts; and
 - v. Any department, agency, board, commission, institution, instrumentality, or legislative or administrative body of the state, counties or municipalities created by statute, ordinance or executive order including all units that expend public funds.
- h. "Governmental entity" means the state, a county, a municipality or any other separate political subdivision authorized by law to exercise a part of the sovereign power of the state.
- i. "Income" means money or thing of value received, or to be received, from any source derived, including but not limited to, any salary, wage, advance, payment, dividend, interest, rent, forgiveness of debt, fee, royalty, commission or any combination thereof.
- j. "Intellectual property" means any formula, pattern, compilation, program, device, method, technique or process created primarily as a result of the research effort of an employee or employees of an institution of higher learning of the State of Mississippi.
- k. "Material financial interest" means a personal and pecuniary interest, direct or indirect, accruing to a public servant or spouse, either individually or in combination with each other. Notwithstanding the foregoing, the following shall not be deemed to be a material financial interest with respect to a business with which a public servant may be associated:
 - i. Ownership of any interest of less than ten percent (10%) in a business where the aggregate annual net income to the public servant therefrom is less than One Thousand Dollars (\$1,000.00);
 - ii. Ownership of any interest of less than two percent (2%) in a business where the aggregate annual net income to the public servant therefrom is less than Five Thousand Dollars (\$5,000.00);
 - iii. The income as an employee of a relative if neither the public servant or relative is an officer, director or partner in the business and any ownership interest would not be deemed material pursuant to subparagraph (i) or (ii) herein; or
 - iv. The income of the spouse of a public servant when such spouse is a contractor, subcontractor or vendor with the governmental entity that employs the public servant and the public servant exercises no control, direct or indirect, over the contract between the spouse and such governmental entity.

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- l. "Pecuniary benefit" means benefit in the form of money, property, commercial interests or anything else the primary significance of which is economic gain. Expenses associated with social occasions afforded public servants shall not be deemed a pecuniary benefit.
 - m. "Person" means any individual, firm, business, corporation, association, partnership, union or other legal entity, and where appropriate a governmental entity.
 - n. "Property" means all real or personal property.
 - o. "Public funds" means money belonging to the government.
 - p. "Public servant" means:
 - i. Any elected or appointed official of the government;
 - ii. Any officer, director, commissioner, supervisor, chief, head, agent or employee of the government or any agency thereof, or of any public entity created by or under the laws of the state of Mississippi or created by an agency or governmental entity thereof, any of which is funded by public funds or which expends, authorizes or recommends the use of public funds; or
 - iii. Any individual who receives a salary, per diem or expenses paid in whole or in part out of funds authorized to be expended by the government.
 - q. "Relative" means:
 - i. The spouse of the public servant;
 - ii. The child of the public servant;
 - iii. The parent of the public servant;
 - iv. The sibling of the public servant; and
 - v. The spouse of any of the relatives of the public servant specified in subparagraphs (ii) through (iv).
 - r. "Securities" means stocks, bonds, notes, convertible debentures, warrants, evidences of debts or property or other such documents. '25-4-103 (1992)
- 1. No public servant shall use his official position to obtain or attempt to obtain, pecuniary benefit for himself other than that compensation provided for by law, or to obtain or attempt to obtain, pecuniary benefit for any relative or any business with which he is associated.
 - 2. No public servant shall be interested, directly or indirectly, during the term for which he shall have been chosen, or within one (1) year after the expiration of such term, in any contract with the state, or any district, county, city or town thereof, authorized by any law passed or order made by any board of which he may be or may have been a member.
 - 3. No public servant shall:
 - a. Be a contractor, subcontractor or vendor with the governmental entity of which he is a member, officer, employee, or agent other than in his contract of employment, or have a material financial interest in any business which is a contractor, subcontractor or vendor with the governmental entity of which he is a member, officer, employee or agent
 - b. Be a purchaser, direct or indirect, at any sale made by him in his official capacity or by the governmental entity of which he is an officer or employee, except in respect of the sale of goods or services when provided as public utilities or offered to the general public on a uniform price schedule.

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- c. Be a purchaser, direct or indirect, of any claim, certificate, warrant or other security issued by or to be paid out of the treasury of the governmental entity of which he is an officer or employee
 - d. Perform any service for any compensation during his term of office or employment by which he attempts to influence a decision of the authority of the governmental entity of which he is a member.
 - e. Perform any service for any compensation for any person or business after termination of his office or employment in relation to any case, decision, proceeding or application with respect to which he was directly concerned or in which he personally participated during the period of his service or employment.
4. Notwithstanding the provisions of subsection (3) of this section, a public servant or his relative:
- a. May be an officer or stockholder of banks or savings and loan associations or other such financial institutions bidding for bonds, notes or other evidences of debt or for the privilege of keeping as depositories the public funds of a governmental entity thereof or the editor or employee of any newspaper in which legal notices are required to be published in respect to the publication of said legal notices.
 - b. May be a contractor or vendor with any authority of the governmental entity other than the authority of the governmental entity of which he is a member, officer, employee, or agent or have a material financial interest in a business which is a contractor or vendor with any authority of the governmental entity other than the authority of the governmental entity of which he is a member, officer, employee, or agent where such contract is let to the lowest and best bidder after competitive bidding and three (3) or more legitimate bids are received or where the goods or services involved are reasonably available from two (2) or fewer commercial sources, provided such transactions comply with the public purchases laws.
 - c. May be a subcontractor with any authority of the governmental entity other than the authority of the governmental entity of which he is a member, officer, employee, or agent or have a material financial interest in a business which is a subcontractor with any authority of the governmental entity other than the authority of the governmental entity of which he is a member, officer, employee, or agent where the primary contract is let to the lowest and best bidder after competitive bidding or where such goods or services involved are reasonably available from two (2) or fewer commercial sources, provided such transactions comply with the public purchases laws.
 - d. May be a contractor, subcontractor or vendor with any authority of the governmental entity of which he is a member, officer, employee, or agent or have a material financial interest in a business which is a contractor, subcontractor or vendor with any authority of the governmental entity of which he is a member, officer, employee, or agent: (I) where such goods or services involved are reasonably available from two (2) or fewer commercial sources, provided such transactions comply with the public purchases laws; or (ii) where the contractual relationship involves the further research, development, testing, promotion or merchandising of an intellectual property created by the public servant.
 - e. May purchase securities issued by the governmental entity of which he is an officer or employee if such securities are offered to the general public and are purchased at the same price as such securities are offered to the general public.
 - f. May have an interest less than a material financial interest in a business which is a contractor, subcontractor or vendor with any governmental entity.
 - g. May contract with the Mississippi Veteran's Home Purchase Board, Mississippi Housing Finance Corporation, or any other state loan program for the purpose of securing a loan; however, public servants shall not receive favored treatment.

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- h. May be employed by or receive compensation from an authority of the governmental entity other than the authority of the governmental entity of which the public servant is an officer or employee.
 - i. If a member of the Legislature or other public servant employed on less than a full-time basis, may represent a person or organization for compensation before an authority of the governmental entity other than an authority of the governmental entity of which he is an officer or employee.
- 5. No person may intentionally use or disclose information gained in the course of or by reason of his official position or employment as a public servant in any way that could result in pecuniary benefit for himself, any relative, or any other person, if the information has not been communicated to the public or is not public information.
 - 6. Any contract made in violation of this section may be declared void by the governing body of the contracting or selling authority of the governmental subdivision or a court of competent jurisdiction and the contractor or subcontractor shall retain or receive only the reasonable value, with no increment for profit or commission, of the property or the services furnished prior to the date of receiving notice that the contract has been voided.
 - 7. Any person violating the provisions of this section shall be punished as provided for in Sections 25-4-109 and 25-4-111. '25-4-105 (1994)

NOTE: In order to assure compliance with statutes related to Nepotism and to Conflict of Interest, please ensure compliance with MS Code statutes cited above and with Sections 25-4-25 thru 25-4-29; 37-11-25; and with Article 4, Section 109 of the MS Constitution.

LEGAL REF.: MS CODE as cited

CROSS REF.: Policies CED - Appointed Superintendent

CGD - Administrative Personnel Hiring

Last Review Date: _____

Review History:[1/1/1900][1/1/1901]

Exhibits:

Regulations:

References:

25-4-103 - Definitions.

25-4-105 - Certain actions, activities and business relationships prohibited or authorized; contracts in violation of section voidable; penalties.

37-11-27 - Interest in contracts involving public schools.

37-9-21 - Nepotism in hiring of superintendents, principals or licensed employees.

Original Adopted Date: 11/9/2017 **Status:** Adopted

Approved/Revised Date: **Record Id:** 210873

APPENDIX

Inventory Forms

Lost or Stolen Property Affidavit

Fixed Asset Document (New Item)

Fixed Asset Document (Disposal Form)

Equipment Receipt

Fixed Asset Transfer

Fixed Asset Check-Out Form

Fixed Asset Accountability Form

MDAH Records Retention Schedule

School District Public Records Access Report

LOST OR STOLEN PROPERTY AFFIDAVIT

SCHOOL DISTRICT

ADDRESS

Location of Property: _____ Date _____

Description	Inventory	Report #	Date Purchased	Cost or Value
-------------	-----------	----------	----------------	---------------

Detailed Explanation of Loss: (In case of theft, robbery, or mysterious disappearance, show the name of the Sheriff's Office notified and the date the loss was discovered. If such loss was not reported to a Sheriff's Office at the time of the discovery, give a complete explanation of such failure.)

WE HEREBY STATE UNDER OATH THAT THE ABOVE FACTS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

Board President

Date

Property Manager

Date

Employee Responsible for Property

Date

THIS DATE PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for Amite County, in the State of Mississippi, the above named individuals, who being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the _____ day of _____
20____.

Notary Public

AMITE COUNTY SCHOOL DISTRICT
FIXED ASSET DOCUMENT
NEW ITEM

Prepared Date: _____ By: _____ School: _____

(1) ACPS Tag # _____ (2) Type* _____

(3) Description of item: _____

(4) Manufacturer: _____ Model: _____

(5) Serial Number: _____

(6) Quantity _____ (7) Location _____ Room _____

(8) Date Acquired _____

(9) Purchase Order No. _____ (10) Other Ref. No (check/invoice) _____

(11) Vendor Name _____

(12) Total Cost of Items _____ (13) _____

PLEASE ATTACH A COPY OF THE PURCHASE ORDER AND INVOICE. ATTACH A COPY OF THE CHECK IF PAID FROM AN ACTIVITY OR AGENCY ACCOUNT.

Signed _____ Date: _____
Principal/Department Head

***(2) Type A: TV, VCR, OVERHEAD, ETC. B. BUILDING C. COMPUTER EQUIPMENT**
F: FURNITURE, FIXTURE L: LAND V. VEHICLES M. MUSIC EQUIPMENT

Central Office Use Only:

Entered into computer by: _____

Date Entered: _____

FA3
4/04

Date entered: _____

AMITE COUNTY SCHOOL DISTRICT

Revised 03/2012

Equipment Receipt

Release Date: _____

Asset Number	Description	Serial Number	Assigned Staff	Purpose	Anticipated Return Date

☐ Equipment Checkout ☐ Equipment Repair
Indicate transaction type

Signatures affirm approval/acceptance of listed equipment to be removed from the oversight of the Mississippi Department of Education. Recipient signatures indicate acceptance of financial responsibility should item(s) become lost, damaged or stolen due to negligence.

Staff Reassignment

From Assigned Staff

To Checkout Assignment

Location Reassignment

From Location (Building-Room)

To Location Date

Authorized Signatures

Property Contact Date

Bureau Director Date

Staff Signatures

Releasing signature Date

Recipient signature Date

Property Contact:

Please keep this affidavit in your files while equipment is on checkout.

Upon Return

Property Contact Date

**AMITE COUNTY SCHOOL DISTRICT
FIXED ASSET TRANSFER**

I am requesting that the following item(s) be transferred:

<u>Item Description</u>	<u>Bar Code #</u>	<u>From Room #</u>	<u>To Room #</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

This transfer is authorized by the below signed personnel.

_____ Employee Transferring Item	_____ Date
_____ Principal/Bldg. Administrator	_____ Date
_____ Employee Receiving Item	_____ Date
_____ Fixed Asset Manager	_____ Date

Central Office Use Only:

Entered into computer by: _____ **Date entered:** _____

Revised: 3/2012

**AMITE COUNTY SCHOOL DISTRICT
FIXED ASSET CHECK-OUT FORM**

ASSET DESCRIPTION _____

ASSET NUMBER _____

PERSON EQUIPMENT ASSIGNED TO _____

PERSON EQUIPMENT CHECKED OUT TO _____

VALUE OF EQUIPMENT _____

REASON FOR CHECK-OUT _____

SIGNATURE OF PERSON EQUIPMENT IS ASSIGNED TO

CHECK-OUT DATE

SIGNATURE OF PERSON ASSUMING RESPONSIBILITY OF EQUIP

CHECK-OUT DATE

SIGNATURE OF PERSON EQUIPMENT IS ASSIGNED TO

CHECK-IN DATE

SIGNATURE OF PERSON ASSUMING RESPONSIBILITY OF EQUIP

CHECK-IN DATE

**Fixed Asset Assurance Form
"Statement of Responsibility"**

By signing by the designated items on this printout, I am accepting personal and financial responsibility if lost, damaged or stolen due to my negligence. If computers, I agree not to install unauthorized copies of software, used either for personal or business purposes, and adhere to software copyright infringement laws.

I agree to report and document any change in status of the equipment I am accountable for. If stolen, I agree to immediately report such theft to my supervisor and have the appropriate parties obtain a properly executed police report.

Administrator

"Statement of Responsibility"

By signing by the designated items on this printout, I am accepting personal and financial responsibility if lost, damaged or stolen due to my negligence. If computers, I agree not to install unauthorized copies of software, used either for personal or business purposes, and adhere to software copyright infringement laws.

I agree to report and document any change in status of the equipment I am accountable for. If stolen, I agree to immediately report such theft to my supervisor and have the appropriate parties obtain a properly executed police report.

Employee

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR SCHOOL DISTRICTS
GENERAL SCHEDULES**

Implementation of the General Schedules

These general records retention schedules are issued by the Department of Archives and History, Local Government Records Office, as found in Section 39-5-9, *Mississippi Code of 1972, Annotated*, as amended. The Local Government Records Committee approved these schedules on the dates indicated. Additions and revisions to the schedules may be issued in the future by the Local Government Records Office and will be distributed accordingly.

The retention period listed in the general schedules for each records series is the **minimum** time necessary to retain the records. *There may be conditions or factors in a local government that require retention of a particular record series for a longer period than is required by the general records schedule, and, in such cases, the local governments are urged to continue retention of the records series as needed.* In no case, however, may records be destroyed sooner than the scheduled retention period.

Records involved in investigations or litigation must be maintained until at least twelve (12) months after the settlement of the case and subsequent appeals regardless of disposition instructions found in a records retention schedule.

No local government records dating prior to 1920 shall be destroyed without special schedule directions issued by the Committee. Records dating prior to 1940, but after 1919, may be destroyed only with the written approval of the Director of the Department of Archives and History. The Committee may modify these dates according to the historical value of a particular record series by placing a special statement in the retention period of such series with an approved records control schedule.

Upon expiration of the minimum retention period, local officials are authorized to dispose of the records if there are no extenuating circumstances. Disposition should be done in a manner consistent with the nature of the records (e.g. records containing confidential information should be disposed in a manner that will insure confidentiality). There may be instances when a school district, upon the expiration of the retention period, may choose to transfer a records series to a public library or a local historical organization as an alternative to destruction. Prior to such a transfer, the school district must contact the Local Government Records Office.

According to Mississippi law, records may not be destroyed except in accordance with an approved retention schedule. Therefore, records series not listed in these schedules are not eligible for disposal until an appropriate records retention schedule has been approved by the Local Government Records Committee.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Administrative

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 01 01	Board Meeting Minutes	Minutes of school board meetings.	Permanent Approved: 7/21/1998
GSS 01 02	Board Meeting Agenda	Agenda for school board meetings.	Until minutes have been approved. Approved: 7/21/1998
GSS 01 03	Policies and Procedures Manuals	Current policies and procedures manuals used to document all policies and procedures approved by the board.	Retain until superseded, then transfer to Superseded Policies and Procedures (GSS-01-04). Approved: 7/21/1998
GSS 01 04	Superseded Policies and Procedure Manuals	Documents previous policies and procedures of the board.	Permanent Approved: 7/21/1998
GSS 01 05	Monthly Attendance Reports	Reports submitted by schools documenting attendance on a monthly basis.	Three (3) years after release of audit. Approved: 7/21/1998
GSS 01 06	Annual Attendance Reports	Reports submitted by schools documenting attendance on an annual basis.	Permanent Approved: 7/21/1998
GSS 01 07	Censuses	Census of all children in the school district below the age of nineteen.	Permanent Approved: 7/21/1998
GSS 01 08	Audit Reports	Audit report of the school district.	Permanent Approved: 7/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Administrative

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 01 09	Facility Inspection Files	Reports of various safety inspections of school buildings (including fire and security inspections) and reports of drills (tornado, fire, earthquake).	Five (5) years after subsequent inspection or drill. Approved: 7/21/1998
GSS 01 10	School Facility Construction File	Records documenting the construction and renovation of school facilities. Files will include correspondence, contracts, permits, reports, photographs, maps, drawings, and other related material.	For the life of the facility. Approved: 7/21/1998
GSS 01 11	Reports to Department of Education	Reports required by the Department of Education to be submitted from the school district on a district-wide basis.	Reports submitted annually: PERMANENT. Reports submitted more frequently than annually: Five (5) years. Approved: 7/21/1998
GSS 01 12	Video/audio recordings, non-evidentiary	Non-evidentiary recordings created by cameras used for surveillance purposes in public school buildings and vehicles.	Thirty (30) days. Approved: 4/19/2016
GSS 01 13	Video/audio recordings, evidentiary	Evidentiary recordings created by cameras used for surveillance purposes in public school buildings and vehicles.	One (1) year after final disposition of case. Approved: 4/19/2016

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts All Offices

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 00 01	Duplicate Copies	Duplicate copies of records made for convenience. Authorization for disposal does not include copies containing marginalia, notes, or other information added in any manner.	Dispose when no longer needed. Approved: 1/16/2001

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Child Nutrition Program Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 06 01	Child Nutrition Program Records	All records associated with the implementation of the school lunch and breakfast programs in the school district. Records includes all financial records, financial reports, applications for participation, eligibility verification, master list of applications, public comment files, food inventory files, food production records, records of food purchases, reimbursement claims, and meal count documentation.	Five (5) years, providing audit has been released one (1) year. Approved: 7/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Finance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 04 01	General Ledger	Year-end general ledger.	Permanent Approved: 7/21/1998
GSS 04 02	Financial Records	All financial records of school districts and local schools (excluding payroll records and other financial records covered by this schedule). Covered series includes bank statements, canceled checks, reconciliations, registers, check stubs, deposit slips, budget reports, financial reports, trial balances, disbursement journals, transaction reports, claims dockets (if docket appears in board minutes), purchase orders, material receipts, invoices, receivable reports, receipt copies, cash register tapes, tax collector's reports, transportation records, and other files associated with accounts payable or receivable.	Five (5) years following submission of all final financial reports on federal grant projects, providing audit has been released one (1) year. Approved: 7/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Local Schools

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 03 01	Teacher's Attendance Registers	Record of daily attendance maintained by teachers. This series may be kept as a part of the Grade Books (GSS-03-04).	Three (3) years. Approved: 7/21/1998
GSS 03 02	Monthly Attendance Reports	Monthly reports submitted by the principal to the school district containing information regarding monthly attendance of students.	One (1) year. Approved: 7/21/1998
GSS 03 03	Grade Books	Grade books maintained by teachers from which grades are posted to the student record.	Three (3) years.. Approved: 7/21/1998
GSS 03 04	Emergency Contact Cards	Information maintained to assist in locating parent, guardian, or other person responsible for student in case of accident or illness.	Until superseded or student's last day of attendance. Approved: 7/21/1998
GSS 03 05	Parental Permission Records	Records maintained to document parental permission for student's participation in field trips or other activities.	Close of the school year in which the activity occurred. Approved: 7/21/1998
GSS 03 06	Audit Reports	Audit reports documenting the findings of financial and operational practices of a local school.	Permanent Approved: 7/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 05 01	Employee Accident Reports	Reports and documentation related to accidents incurred by employees. This series does not include documentation maintained in Personnel File.	Five (5) years if copy of the accident report is located in Personnel File (Official Record) - GSC-05-02. Approved: 1/20/1998
GSS 05 02	Personnel File (Official Record)	The master personnel record maintained for each employee. May include job application, personnel transaction record reflecting position classification and salary level, payroll withholding information, leave summary record, performance documentation, and other documents related to the individual's employment.	Fifty-five (55) years after termination. Approved: 1/20/1998
GSS 05 03	Personnel File (Reference Copy)	DUPLICATE copy of personnel file which is often maintained at the department or division level. See Personnel File (Official Record)	One (1) year following termination, then transfer to Personnel Office for review and disposal. Approved: 1/20/1998
GSS 05 04	Leave Records	Requests for use of vacation, sick, compensatory, or other leave. This series is often filed within the official Personnel File.	Three (3) years after audit if leave summary information is maintained. Fifty-five (55) years following termination if leave summary information is not maintained. Approved: 1/20/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 05 05	Job Applications - not hired	Copies of job applications submitted for employment from individuals not hired for the position.	Two (2) years. Approved: 1/20/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Student Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 02 01	Student Permanent Record	Records documenting official student records of each student for the period of enrollment at a school. Information in this series includes names of school, name of student, gender, date of birth, social security number, address and telephone number, immunization data, test scores, grades, documentation of expulsion, and graduation / termination data.	Permanent. Approved: 7/21/1998
GSS 02 02	Student Cumulative Folders	Folders containing documentation supporting information found in the Student Permanent Records (GSS-02-01). May include correspondence, memoranda, applications, case files, reports, certificates, photographs, other documentation of information found in the student's permanent record.	Five (5) years after the Student Permanent Records (GSS-01-01) has become inactive and transferred to the central depository. NOTE: Documentation supporting expulsion must be transferred to the Student Permanent Record (GSS-02-01). Approved: 7/21/1998
GSS 02 03	Standardized Examination Records	This series documents the administration of standardized examinations of students. Information in these records includes information about the time and place of examination, student identification, rules, questions, answers and scores. Test scores are records in the Student Records (GSS-01-01).	Three (3) years. Approved: 7/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Student Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 02 04	Student Accident Records	Documentation of accidents involving students on schools grounds, school buildings, vehicles, or while involved in school activities. This series includes information on student, description of accident, response of school personnel, and nature of treatment.	Five (5) years. Approved: 7/21/1998
GSS 02 05	Incident Reports	Reports concerning unlawful activity or violent acts on educational property or during school related activities.	Five (5) years. Approved: 7/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.

_____ SCHOOL DISTRICT
PUBLIC RECORDS ACCESS REPORT

Name of Requesting Party: _____

Address: _____

City: _____ State: _____ Zip: _____

Telephone: _____

Nature, location and description of record(s) sought:

Request for inspection _____ Yes _____ No

Request for duplication of records _____ Yes _____ No

I agree to be financially responsible for all charges assessed by the district as actual costs incurred in searching, reviewing and/or duplicating the public records described above.

Signature: _____

Date: _____ Time: _____

FOR OFFICE USE ONLY: AMOUNT OF DEPOSIT

Paid: _____

Received by: _____