

Office of District Fiscal Services





Vision

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

Mission

To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community

State Board of Education Goals 5-Year Strategic Plan for 2016-2020

- ✓ All Students Proficient and Showing Growth in All Assessed Areas
- ✓ Every Student Graduates High School and is Ready for College and Career
- ✓ Every Child Has Access to a High-Quality Early Childhood Program
- ✓ Every School Has Effective Teachers and Leaders
- ✓ Every Community Effectively Using a World-Class Data System to Improve Student Outcomes

Agenda

- SY14-15 (FY15) Obligation
- Maintenance of Effort (MOE)
- Project Applications
- Educational Interpreter
- Positive Behavior Specialist
- ESY Reimbursement
- Expenditure Reports

FY15 Grant

- Funds must be obligated by September 30, 2016.
- Funds must be requested by December 8, 2016 SPS draw date set by Accounting.
- **8** Districts have balances for Part B funds.
- **33** Districts have balances for Preschool funds.

Maintenance of Effort



MOE Calculations from the Office of School Financial Services

<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>
<p>Fund: 1120 - District Maintenance</p> <p>Fund: 1130 - Special Education</p> <p>Column 1 plus Column 2</p> <p>GL Code = 900 (Expenditures)</p> <p>Expenditure Functions:</p> <p>1220 - 1229 Special Education Programs</p> <p>1000 - 1999 - Instruction 2150 - 2159 Speech Path. & Audio. Ser.</p> <p>2000 - 2999 - Support Services</p> <p>Object Codes:</p> <p>All objects EXCEPT 700s</p>	<p>Fund: 1130 - Special Education</p> <p>GL Code = 900 (Expenditures)</p> <p>Expenditure Functions:</p> <p>1000 - 1999 Instruction 2000 - 2999 Support Services 3000 - 3999 Non-Instructional Serv.</p> <p>Object Codes:</p> <p>All objects EXCEPT 700s</p>	<p>Column 1</p> <p><u>PLUS</u></p> <p>Column 2</p>

LEAs/districts who are provided funds under Part B of the Act must expend at least the same total or per capita amount for the education of children with disabilities from either of the following sources: local funds or a combination of State and local funds, as the LEA/district spent for that purpose for the most recent prior year for which information is available.

Maintenance of Effort (MOE) in Individuals with Disabilities Education Act (IDEA)

§§300.203 - 300.204

Funds provided to LEAs under Part B of the Act must not be used to reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. An LEA may reduce the level of expenditures by the LEA under Part B of the Act below the level of those expenditures for the preceding fiscal year if the reduction is attributable to any one of the following five (5) reasons:

MOE Fiscal Year (FY) Comparisons

For Grant 2016 (FY 2017)

– Comparing FY14 (SY 2013-2014)

to

FY15 (SY 2014-2015)

– To meet MOE, the LEA is required by IDEA to expend as much or more State and/or local funds in FY15 as they did in FY14.

MOE

Fiscal Year (FY) Comparisons

- Due May 29, 2016 for Grant 2016 (SY 2016-2017)
- 32 districts did not meet MOE.
- 20 districts have cleared.
- 1 districts has not submitted.
- If a district does not clear their MOE, your Project Application will not reviewed.
- A printout of salary with fringes should be included when personnel is used as the exception.

IDEA Exceptions for LEA NOT Meeting MOE

1. The amount is lower due to the **voluntary departure**, by retirement or otherwise, or departure for just cause, of special education or related services personnel, who were replaced by qualified, lower-salaried staff.
2. There was a **decrease in enrollment of children with disabilities** for FY15 (SY 2014-2015), which resulted in a reduction of teacher units needed to serve students with disabilities.

TERMINATION OF COSTLY EXPENDITURES

3. An exceptionally costly special education program provided to a particular child with a disability because the child (1) has left the jurisdiction of the LEA; (2) has reached the age at which the obligation to provide a FAPE has terminated; or (3) the program is no longer needed.
4. Costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities, were terminated during the previous year (FY13).
5. The assumption of cost by the high cost fund operated by the SEA under §300.704(c) NOTE: relates to a High Cost Pool – MS does not have a High Cost Pool at this time.






District should contact the Office of Special Education if considering the use of 3, 4, and 5 above.

RETIREMENT/VOLUNTARY DEPARTURE OF STAFF

- List the name of each teacher/s who retired or departed during or at the end of the 2013-2014 school year.
- Report the total salary and benefits paid from State and local funds for each of the teachers listed.
- List the name/s of the replacement teacher employed for the 2014-2015 school year.
- Report the salary and benefits paid from State and local funds for each of the replacement teacher/s.
- Include the Account Employee Distribution Report with benefits for each teacher listed
- Account Employee Distribution Report must include all budget strings for each teacher

MOE Example 1

Justification Form Example

Mississippi Department of Education Office of District Fiscal Services				MOE AMOUNT	\$39,077.08
JUSTIFICATION FOR MAINTENANCE OF EFFORT FOR FY 17: RETIREMENT OR DEPARTURE OF STAFF					
School District: <u>Midnight School</u>		District Code #: <u>8115</u>			
2013-2014 Teacher	Total Salary & Benefits \$\$	2014-2015 Replaced By Qualified Lower Salaried Staff**	Total Salary & Benefits \$\$	Justification/Explanation **	Difference
Janika Cheers-Davis	\$75,600.28	Melvinann Carter	\$35,922.92	Retired	\$39,677.36
				TOTAL	\$39,677.36
<p>DIRECTIONS: (1) Report the name of the teacher for 2013-14 and the total salary including benefits. (2) Report the name of the replacement for 2014-15 and the total salary including benefits. (3) Subtract the total salary for 2014-15 from total salary from 2013-14 to obtain the difference. (4) Provide employee account distribution sheet for each employee listed.</p> <p>**If not replaced by <u>qualified, lower salaried staff</u>, explain how students with disabilities were served; attach additional narrative if necessary.</p>					
 Superintendent's Signature (Blue ink)				 Date	
<p>MDE</p> <p>APPROVED:   </p> <p>DIVISION DIRECTOR OFFICE DIRECTOR II BUREAU DIRECTOR</p>					

MOE Not Met

- **CONSEQUENCES**
 - Project Application will not be reviewed.
 - Allocation may be reduced by amount of MOE not met.

- Remember:
 - Justification requires approval from OSE with supporting documentation.

Extended School Year Services (ESY)



Reimbursement

- Request for Reimbursement
 - Complete and sign the Request for Reimbursement form.
 - ESY Private Placement Reimbursement form is attached.
 - Reason(s) for exiting ESY program are given.
 - Students' names should be consistent.
 - Transportation cost and transportation rate are provided.
 - Educational costs are provided.
 - Total number of days are provided.

Points To Remember

- Request for Reimbursement
 - Is due September 30, 2016.
 - Will be processed for 50% reimbursement when its received on or before September 30th.
 - Final Request is due December 9, 2016.
- The remaining 50% and Request for Reimbursement received after September 30th will be processed for payment in March and May of 2017.

Top Issues

- Teachers' names do not match licenses.
- Licenses expire before program begins or ends.
- Licenses are not provided or License numbers are incorrect.
- Students' and teachers' names are not consistent.
- Names of service providers are not provided.
- ESY Private Placement Sheet not included with Reimbursement.
- Additional information requested not included.
- Supervisor's license not included for OTAs/PTAs/BCaBA/RBT.
- Teachers are not properly endorsed or certified.

Project Application Preparation



Project Application Preparation

- Districts will receive a preliminary approval of their IDEA, Part B and Preschool project which will allow them to start obligating funds only after July 1 (Fiscal Year 2017).
- Districts will receive a final approval once the Office of Special Education (OSE) receives the award letter from the U.S. Department of Special Education.
- If the awards amount is different, districts will be given a new FY17 allocation amount.
- Private Placements
 - District responsibility total is \$5,017.
 - Educable Child reimbursement amount is \$12,543.
 - Be cautious of the district's maintenance of effort.

- Project Applications were due June 30, 2016.
- A letter will be sent to the school district superintendent by September 30, 2016, for any project applications not submitted to MDE.
- Executive Summary must be posted to your district's website by October 1, 2016, along with the District's SPP/APR Report.
 - There are several school districts from last year with outstanding non-approval executive summaries.

- Executive Summary
 - Review of the indicators grouped into 4 areas
 - Free Appropriate Public Education (FAPE)
 - Indicators 1 thru 8
 - Disproportionality
 - Indicators 9 and 10
 - Child Find
 - Indicator 11
 - Effective Transition
 - Indicators 12 thru 14
 - Address the targets that were not met using the 4 identified areas.
 - Must include data from the District Performance Report.

Executive Summary

- Outline the activities that will be implemented to assist the district in meeting the targets.
- Stakeholders should be a part of this process.
- Should be between 1 and 2 pages (no more than 2 pages).
- Publish the Executive Summary and the SPP/APR District Performance Report on the district's web page by October 1st.

Mississippi Department of Education
Office of Special Education
IDEA PART B AND PRESCHOOL PROJECT APPLICATION
Fiscal Year 2017 (FFY16)

A. District Code Number		B. Agency/School District Name	
C. Name of Supervisor of Special Education (Print or Type)		D. Signature of Supervisor of Special Education (Original signature)	
E. Name of Business Manager (Print or Type)		F. Signature of Business Manager (Original signature)	
G. Name of Superintendent or Agency Director (Print or Type)		H. Signature Superintendent or Agency Director (Original signature)	
Grants: U.S. Department of Education		Projected FY 16 Carrvover Amount	FY 17 Allocated Amount
I. IDEA, Part B Fund 2610 Program Title: Special Education-Grants to States	Federal Award Number: H027A160108 CFDA Number: 84.027A	\$	\$
J. Preschool, Part C Fund 2620 Program Title: Special Education-Preschool Grants	Federal Award Number: H173A160113 CFDA Number: 84.173A	\$	\$
K. Maintenance of Effort		Fiscal Year 2013-2014 \$	Fiscal Year 2014-2015 \$
<p>Timelines: When the grant award is released from the Office of Special Education Programs (OSEP), you will be notified via the Funding Alert of the actual allocation and the authority to expend funds. Fiscal Year 2017 funds are approved for obligation July 1, 2016, through September 30, 2018. Annual Expenditure Reports for each fund are due by September 30.</p>			
TO BE COMPLETED BY THE OFFICE OF SPECIAL EDUCATION: Reviewed by:			
L. APPROVED (PRELIMINARY)	DATE	APPROVED (FINAL)	
Director, Bureau of Data and Fiscal Management			DATE
State Director, Office of Special Education			DATE

Cover Page

- Must be stamped “Board Approved”.
- Must be signed.
- Indicate the district name.
- Indicate the district code.
- Allocations amounts are listed.
- Carryover amounts are listed, if applicable.
- MOE amounts are listed.

Budget String

- What is a budget string?
 - Consists of a fund number, general ledger code (GLC), function code (FC), program code (PGM), object code (OBJ), and unit code (Unit).
- Example

2610-900-1220-XXX-111-XXX
Fund -GLC- FC-PGM- OBJ -Unit

Budget String

- Fund = Fund Number
 - 1120 – District Maintenance
 - 1130 – State and Local Special Education
 - 2610 – IDEA Part B
 - 2620 – IDEA Pre-School
- GLC = General Ledger Code
 - 800 – Revenue
 - 900 – Expenditures
- FC = Function Code – Use Code List
- PGM = Program Code – District Assigned
- OBJ = Object Code – Use Code List
- Unit = Unit Code – District Assigned

Code List

- The Code List identifies every item on the Budget Request Page with corresponding function codes, object codes, and a description.

LINE ITEM	FUNCTION CODE	OBJECT CODE	DESCRIPTION
1. Salaries	1220	111	Full/part-time permanent professional employees of the LEA, i.e. Teachers, Special Education Director, Assistant Special Education Director, Psychometrist, Psychologist, Speech Pathologist
		112	Teacher assistants
		113	Clerical Staff/Administrative staff
		121	Full-time, part-time employees of the LEA who are hired on a temporary or substitute basis, substitute teachers

Budget Narrative

- Line 1 (Salaries)
 - MSIS work area/course code
 - List job title (from MSIS)
 - Percentage paid from each funding source
 - Should be a reasonable percentage in line with the duties being performed
 - Explanation of duties performed for each funding source
 - Number of Contract Days
 - Budget String with function & object codes for each funding source

- Line 1 (Salaries)
 - Teacher Assistants
 - Must indicate directly supervised by a licensed teacher
 - List names of certified personnel to include those
 - Funded by MAEP funds
 - Funded with Educational Interpreter funds
 - Funded with Positive Behavior Specialist (PBS) funds
 - Must be on the Approved PBS list

Note: All PBSs must be approved by MDE regardless of funding source.

- Salaries:

1.1 131001 SPED Director - 95% IDEA; **5% District funds.**

Oversees all aspects of **IDEA rules and regulations for 95%** of the time and the **Gifted** program 5% of the time; Mary Hopeful, 230 contract days

2610-900-1220-XXX-111-XXX

1120-900-1210-XXX-111-XXX

1.4 132002 Language-Speech Teacher (1) **5% Preschool; 95% MAEP.** Serves preschool students. Janika Cherry; 180 days;

2620-900-1220-XXX-111-XXX

1130-900-1220-XXX-111-XXX

Budget Narrative

- Example of Results Indicator:
 - Salaries:
 - 1.2 131002 Assistant SPED Director – 100% IDEA; Assist with all aspects of IDEA rules and regulations; Trains special education staff on IEPs and trains parents. Audrey Money, 200 contract days, **2610-900-1220-XXX-111-XXX**
Provides training to parents on how to compare and explore the different exit options and how a child's placement affects their exit options. The parental trainings will benefit the results indicators 1 (graduation), 2 (Drop-out), and 14 (Post Secondary).

- Line 2 (Substitute Pay)
 - Indicate the rate of pay.
 - Prorate substitute's pay if the teacher's salary is prorated.
 - Indicate reason for the substitute pay.
 - Use substitute pay when:
 - Personnel funded in your project are absent.
 - Special Education teachers attend conferences/professional development trainings.
 - Not for Long Term Substitutes

Budget Narrative

- Line 2 (Substitute Pay)
 - Substitutes for special education teachers will be paid to attend work related workshops, at a rate of \$100.00 per day;
 - Substitutes for preschool teachers who are funded in this project in their absence will be paid at the prorated share, at a rate of \$75.00 per day; and
 - Substitutes for assistants who are funded in this project in their absence will be paid at the rate of \$35.00 per day.

2610-900-1220-XXX-121-XXX

2620-900-1220-XXX-121-XXX

1130-900-1220-XXX-121-XXX

- **Line 3 (Salary Supplements)**
 - Indicate the amount of the supplement.
 - These payments are included in the employees' contract for additional duties performed.
 - Identify personnel receiving the supplement(s).
 - State reason for the supplement.
- **Line 4 (Stipends)**
 - Indicate the amount of the stipends.
 - These payments **are not included** in the employees' contract for work outside or not covered in their contract.
 - Identify personnel receiving the stipend(s).
 - State reason for the stipend.

Budget Narrative

- **Line 3 (Salary Supplements)**
 - Salary supplements in the amount of \$2,500.00 will be paid to 4 Language Speech Teachers for additional duties to test preschool students during the summer months or after school hours.
2610-900-2152-XXX-111-XXX
- **Line 4 (Stipends)**
 - Stipends will be paid to selected special education teachers and project funded staff for work not covered in their contracts. This may include, but not limited to participating in special education committee meetings during non-contractual time. The rate of pay for the stipend is \$100.00 per day.
2610-900-2190-XXX-111-XXX

- Line 5 (Benefits)
 - List only once, not after each employee.
 - If salaries are prorated, so are benefits.
 - State that benefits will be prorated in accordance with salary.

Budget Narrative

- **Employee Benefits:** All benefits will be prorated in accordance with salary.
- Fixed Charges will be paid at the rate of 23.40%.
 - 2610-900-1220-XXX-220-XXX (Social Security) (SS)
 - 2620-900-1220-XXX-220-XXX (SS)
 - 1130-900-1220-XXX-220-XXX (SS)
 - 1120-900-1210-XXX-220-XXX (SS)
 - 2610-900-1220-XXX-230-XXX (retirement)
 - 2620-900-1220-XXX-230-XXX (retirement)
 - 1130-900-1220-XXX-230-XXX (retirement)
 - 1120-900-1220-XXX-230-XXX (retirement)
- **Social Security and Retirement budget strings must be separate in the Budget Narrative Page.**
- Group Insurance will be paid at the rate of \$356 per month per person.
 - 2610-900-1220-XXX-210-XXX
 - 2620-900-1220-XXX-210-XXX
 - 1130-900-1220-XXX-210-XXX
 - 1120-900-1210-XXX-210-XXX

Budget Narrative

- Life Insurance will be paid at the rate of \$.15/\$1,000 per year.*
 - 2610-900-1220-XXX-215-XXX
 - 2620-900-1220-XXX-215-XXX
 - 1130-900-1220-XXX-215-XXX
 - 1120-900-1210-XXX-215-XXX
- Workman's Compensation will be paid at the rate of .0049.*
 - 2610-900-1220-XXX-260-XXX
 - 2620-900-1220-XXX-260-XXX
 - 1130-900-1220-XXX-260-XXX
 - 1120-900-1210-XXX-260-XXX
- Unemployment Compensation will be paid at the rate \$.81.*
 - 2610-900-1220-XXX-240-XXX
 - 2620-900-1220-XXX-240-XXX
 - 1130-900-1220-XXX-240-XXX
 - 1120-900-1210-XXX-240-XXX

***Rates will vary per district.**

Budget Narrative

- Line 6 (Contractual Services)
 - Should be specific to student assessment and/or services.
 - Should describe the scope of work.
 - Must be in accordance with MS Code 27-104-152 (Mississippi Accountability and Transparency Act).
 - Must indicate that a signed contract is on file for each contractor and verification for EPLS (Excluded Parties List System) is on file.

- **Line 6 (Contractual Services)**
 - The following professional specialists who are licensed personnel will be contracted for student assessment and services: Audiologist, Occupational Therapists, Physical Therapists, Psychologist, and/or Psychiatrist, Medical Specialist and any other specialist deemed necessary as required to conduct follow-up evaluations and to provide related services as specified on the IEP. All fees will be based on services rendered. Travel expenses will be included. A signed contract will be on file for each contractor and verification for EPLS (Excluded Parties List System) is also on file.
 - 2610-900-2126-XXX-320-XXX
 - 2610-900-2132-XXX-331-XXX

- Line 7 (Equipment)
 - Identify the equipment to be purchased.
 - State justification/explanation for equipment.
 - Indicate quantity and location of equipment.
 - Indicate shipping and handling charges are included.
 - Indicate handicapped accessible bus is required.
 - Letter signed by the Superintendent (blue ink preferred)
 - Address the following:
 - Physical description
 - Special equipment
 - Need for and how services were provided before
 - Maintenance and upkeep
 - Total cost and portion paid by district (if applicable)

Budget Narrative

- Line 7 (Equipment)

Includes shipping and freight charges. The following equipment will be purchased:

- Midnight County School District will purchase five (5) filing cabinets for special education teachers to store students' IEPs. All filing cabinets will be located in the special education classrooms. Two (2) will be located at Midnight Elementary School and three (3) will be located at Midnight High.
- 2610-900-2210-XXX-735-XXX
- 2620-900-2210-XXX-735-XXX

Budget Narrative

- Line 7 (Equipment)
 - Midnight County School District will purchase one (1) laptop computer to allow the special education supervisor to have access to special education student records. The laptop will be located at Midnight District Office in the special education director's office.
 - 2610-900-2210-XXX-731-XXX

Budget Narrative

- Line 8 (Staff Travel)
 - Address travel for district personnel to perform duties within the school district.
 - Describe what services are being provided.
 - Do not use for professional development activities or conferences.
- Line 9 (Office Supplies)
 - Describe the type of items to be purchased.
 - Include the person(s) utilizing the items.
 - Include a statement if shipping/freight charges are included.

- **Line 8 (Staff Travel)**
 - In district travel will be paid for homebound, language/speech teachers, itinerant teachers and/or other related services providers who will serve students at home or at alternate locations or multiple school sites as specified on each IEP. Travel expenses will be paid for special education staff to conduct assessments/evaluations at additional school sites.
 - 2610-900-2210-XXX-580-XXX
 - 2610-900-2210-XXX-580-XXX

Budget Narrative

- Line 9 (Office Supplies)
 - Includes shipping and freight charges. General office supplies and materials will be purchased for the administration of the special education program and utilized by the special education staff such as paper, pens, printer ink and toner, PDF software and word processing software.

2610-900-2330-XXX-610-XXX

2620-900-2330-XXX-610-XXX

2610-900-2330-XXX-611-XXX

2620-900-2330-XXX-611-XXX

Budget Narrative

- Line 10 (Evaluation Supplies)
 - Describe the type of items to be purchased.
 - Include the person(s) utilizing the items.
 - Include a statement if shipping/freight charges are included.
- Line 11 (Instructional Supplies)
 - Describe the type of items to be purchased.
 - Include the person(s) utilizing the items.
 - Include a statement if shipping/freight charges are included.

- Line 10 (Evaluation Supplies)
 - Includes shipping and freight charges. Evaluation supplies and materials will be purchased as needed to complete assessments of initial referrals and reevaluations to be used by psychometrists, psychologists, and or psychiatrists. Examples of evaluation supplies include, but are not limited to, protocols for the RIAS, WRAT, and Woodcock Johnson. Examples of evaluation software include, but are not limited to, computer programs for DP3, Vineland, BASCII, Reynolds, WISC and Woodcock Johnson.
 - 2620-900-2142-XXX-611-XXX
 - 2620-900-2142-XXX-611-XXX
 - 2610-900-2142-XXX-610-XXX
 - 2620-900-2141-XXX-610-XXX

- **Line 11 (Instructional Supplies)**
 - Includes shipping and freight charges. Instructional supplies and materials will be purchased for use by the instructional personnel in the provision of special education services to students with disabilities. Instructional supplies include, but are not limited to, resource materials, paper and pencils for the visually impaired, specialized curriculum materials and software. Examples are interactive reading materials, communication software and iPad applications.

2610-900-1220-XXX-611-XXX

2620-900-1220-XXX-611-XXX

2610-900-1220-XXX-610-XXX

2620-900-1220-XXX-610-XXX

Budget Narrative

- Line 12 (Indirect Cost)
 - Refer to the Public School Districts' Indirect Cost Rates.
 - Use the Restricted Rate.
- Line 13 (Equipment Repair/Maintenance)
 - Indicate if expenses will be paid for general repair/maintenance of equipment.
 - Indicate the pieces of equipment.

Budget Narrative

- Line 12 (Indirect Cost)
 - The indirect cost rate for the district is 2.13%.
2610-900-7110-XXX-990-XXX
- Line 13 (Equipment Repair/Maintenance)
 - Includes shipping and freight charges. Expenses will be paid for the general repair and maintenance of special education equipment as needed. Examples of maintenance contracts for computer programs, copiers, fax machines.
2610-900-2640-XXX-430-XXX
2610-900-2640-XXX-340-XXX
2620-900-2640-XXX-430-XXX
2620-900-2640-XXX-430-XXX

- **Line 14 (Private Placement)**
 - Responsible for the first \$5,017 paid from State and local funds for each student placed in a private facility.
 - Indicate the number of students placed.
 - Indicate the name of the facility.
 - Indicate the cost of transportation.

- **Line 14 (Private Placement)**
 - The district will pay the first \$5,017.00 from State and local funds of the total cost for each student placed by the district in a private school facility in order to receive a FAPE. The district has 23 students placed at Shady Creek School. Funds have been added to cover transportation costs at a rate of \$78.00 per day per student.

2610-900-2700-XXX-510-XXX

Budget Narrative

- Line 15 (Communication)
 - Indicate if expenses will be paid for:
 - Postage
 - Telephone (landline only)
 - Advertisements
- Line 16 (Student Travel)
 - Indicate the purpose of the student travel.
 - Indicate what expenses are being paid - be specific.
 - Must state that State funds will be utilized first before using IDEA funds.
 - Must be tied to a student's Individualized Education Program (IEP).
 - Do not include Private Placement travel (include in line 14).

- Line 15 (Communication)
 - Communication expenses will include postage, telephone (regular landline) service and advertising for child find and budget hearings.

2610-900-2210-XXX-414-XXX

2610-900-2210-XXX-540-XXX

2620-900-2210-XXX-530-XXX

- **Line 16 (Student Travel)**
 - Bus drivers will be paid to transport students with disabilities on educational field trips, extra-curricular activities, job training centers, work assignments as indicated on students' IEPs. The additional cost of special transportation for special education students through private contracts as needed for related services, such as occupational/physical therapy, will be paid after all State funds have been utilized.

2610-900-2700-XXX-510-XXX

2620-900-2700-XXX-510-XXX

Budget Narrative

- Line 17 (Cooperative Agreements)
 - Indicate how the funds are being used.
 - Indicate the number of students being served.
 - Indicate the rate of pay.
 - Must upload to SharePoint.
- Line 17: Cooperative Agreement
 - The Midnight County School district has a cooperative agreement with the Tri-County School District to educate hearing impaired students. The cost is \$8000.00 per student. The district has one student receiving services.

2610-900-1220-XXX-321-XXX

- Line 18 Coordinated Early Intervening Services (CEIS)
 - You are required to use 15% of IDEA Part B and Preschool Funds:
 - If significant disproportionality in a racial/ethnic category exists with respect to:
 - Identification within a disability
 - Identification within the child count
 - Placement in a particular education setting or
 - Discipline
 - The amount cannot exceed the 15%.
 - Particular emphasis should be given to grades K-3.

Budget Narrative

- Line 18 (CEIS) cont.
 - Identify the grade level(s) that will be the focus of CEIS activities.
 - Indicate the academic and/or behavioral areas that will be the focus of the CEIS activities.
 - Describe how the at-risk students are selected.
 - Explain what services and supports will be provided to the at-risk group.
 - Explain the professional development activities that will support the implementation of the services and supports to the students.

The following school districts are required to set aside 15% for CEIS.

- Canton
- Cleveland
- DeSoto County
- Greene County
- Grenada
- Gulfport
- Hazlehurst
- Lamar
- Madison County
- Oxford
- Pontotoc County
- Stone County
- Vicksburg-Warren
- West Point Consolidated

Budget Narrative

- Line 18 (Coordinated Early Intervening Services)
 - The district is not required to provide comprehensive coordinated early intervening services to serve children in the district. However, the district has elected to provide CEIS services and the district will use 15% of its Part B funds.
 - Based on the district's data, the targeted at-risk population will be non-disabled students who score basic on the MCT2 in reading and math in grades 3-6. The district will employ two (2) licensed interventionist specialists and four (4) interventionist assistants.

Budget Narrative

- Line 18 (Coordinated Early Intervening Services)
 - 18.1 902006 Licensed Interventionist Specialist (2) will be employed to develop and implement academic interventions in reading and math to the targeted at-risk population. Sally Helpful, 180 days; Hope Lives, 200 days, **2610-900-2210-XXX-111-XXX**
 - 18.1.2 902007 Interventionist Assistants (4) will be employed to assist the general education teachers in implementing the academic interventions in math and reading to the targeted at-risk group. They will be supervised by the Interventionist specialist.
2610-900-2210-XXX-112-XXX

- Line 18 (Coordinated Early Intervening Services)

- 18.2 Benefits. Fixed charges will be paid at the rate of 23.40%.

- 2610-900-2210-XXX-220-XXX (SS)
 - 2620-900-2210-XXX-220-XXX (SS)
 - 2610-900-2210-XXX-230-XXX (Ret)
 - 2620-900-2210-XXX-230-XXX (Ret)

Group Insurance will be paid at the rate of \$356/per month per person.

- 2610-900-2210-XXX-210-XXX
 - 2620-900-2210-XXX-210-XXX

Life Insurance will be paid at the rate of \$.15/\$1000.00 per year.

- 2610-900-2210-XXX-215-XXX
 - 2620-900-2210-XXX-215-XXX

Workman's Compensation will be paid at the rate of .0049.

- 2610-900-2210-XXX-215-XXX
 - 2620-900-2210-XXX-215-XXX

Unemployment Compensation will be paid at the rate of \$.81.

- 2610-900-2210-XXX-240-XXX
 - 2620-900-2210-XXX-240-XXX

- Line 18 (Coordinated Early Intervening Services)

- 18.2 Benefits. Fixed charges will be paid at the rate of 23.40.

- 2610-900-2210-XXX-220-XXX (SS)
 - 2620-900-2210-XXX-220-XXX (SS)
 - 2610-900-2210-XXX-230-XXX (Ret)
 - 2620-900-2210-XXX-230-XXX (Ret)

Group Insurance will be paid at the rate of \$356/per month per person.

- 2610-900-2210-XXX-210-XXX
 - 2620-900-2210-XXX-210-XXX

Life Insurance will be paid at the rate of \$.15/\$1000.00 per year.

- 2610-900-2210-XXX-215-XXX
 - 2620-900-2210-XXX-215-XXX

Workman's Compensation will be paid at the rate of .0049.

- 2610-900-2210-XXX-215-XXX
 - 2620-900-2210-XXX-215-XXX

Unemployment Compensation will be paid at the rate of \$.81.

- 2610-900-2210-XXX-240-XXX
 - 2620-900-2210-XXX-240-XXX

Budget Narrative

- Line 18 (Coordinated Early Intervening Services)
 - 18.5 Staff Travel: Expenses will be paid for the interventionist specialists to travel between school to conduct observations and consult with teachers serving the at-risk targeted students.
2610-900-2210-XXX-580-XXX
2620-900-2210-XXX-580-XXX
 - 18.6 Instructional Materials: Materials will be purchased such as Math Facts in a Flash, English Facts in a Flash; Renaissance learning, Early Literacy and Accelerated math.
2610-900-2210-XXX-610-XXX
2610-900-2210-XXX-611-XXX
 - 18.7 Professional Development: Training on researched-based reading and math strategies/interventions will be provided to the teachers of the targeted-at-risk group. Consultants will be paid a daily rate plus travel expenses.
2610-900-2210-XXX-330-XXX
2610-900-2210-XXX-320-XXX

Budget Narrative

- Line 18 (Coordinated Early Intervening Services)
 - 18.5 Staff Travel: Expenses will be paid for the interventionist specialists to travel between schools to conduct observations and consult with teachers serving the at-risk targeted students.
2610-900-2210-XXX-580-XXX
2620-900-2210-XXX-580-XXX
 - 18.6 Instructional Materials: Materials will be purchased such as Math Facts in a Flash, English Facts in a Flash; Renaissance learning, Early Literacy and Accelerated math.
2610-900-2210-XXX-610-XXX
2610-900-2210-XXX-611-XXX
 - 18.7 Professional Development: Training on researched-based reading and math strategies/interventions will be provided to the teachers of the targeted-at-risk group. Consultants will be paid a daily rate plus travel expenses.
2610-900-2210-XXX-330-XXX
2610-900-2210-XXX-320-XXX

- **Line 19 (Private School Participation)**
 - Indicate the number of students being served.
 - Indicate the services being provided.
 - Indicate how the services will be provided.
 - Indicate where the services will be provided.
 - Indicate if transportation will be provided.

- **Line 19 (Private School Participation)**

19.3 Contractual Services: Language speech services will be provided to four (4) private school students after school by contractual personnel (Janika Jones) and physical therapy services will be provided to two (2) students by contractual personnel (Jayson Horne). The students will be served at the district office. **2610-900-2190-XXX-335-XXX**

19.8 Other (Student travel): Transportation reimbursement for one (1) student will be provided for the receipt of speech language services at the Midnight Elementary School.

2610-900-2190-XXX-510-XXX

- Line 20 (Parental Involvement)
 - Describe your plan to involve parents.
 - Activities should be specific to your school district.
 - Activities should be specific to the SPP/APR Indicator 8.

- Line 20 (Parental Involvement)

Funds will be budgeted for communication and meetings. Parents will be invited to open house and career fairs. Training materials will be purchased to train parents on researched-based reading and math activities. Brochures will be provided on graduation options, procedural guidelines and transition. Travel will be made for parents to attend regional and state meetings promoting parental involvement.

2610-900-3900-XXX-322-XXX

2620-900-3900-XXX-580-XXX

2610-900-3900-XXX-322-XXX

2620-900-3900-XXX-580-XXX

Budget Narrative

- Line 21 (Professional Development)
 - Indicate the providers of the training, how they will be paid, and give examples of the training topics.
 - State who will attend the training.
 - Indicate the staff included for the registration, travel, and subsistence expenses.

- **Line 21 (Professional Development)**

Professional development training will be provided to special education teachers and other special education school staff on such topics as IEP development, transition services, eligibility criteria, behavior modification and behavioral supports. The trainings will be conducted by trained licensed consultants who will be paid a daily rate plus travel expenses. Special education teachers and special education staff will also attend MDE sponsored training on such topics as Discipline, IEP, and Common Core. Registration fees and travel expenses to include subsistence will be provided for the special education teachers and staff. These expenses are in addition to the professional development required by the school district.

2610-900-2213-XXX-333-XXX

2620-900-2213-XXX-333-XXX

2610-900-2213-XXX-580-XXX

2620-900-2213-XXX-580-XXX

Budget Narrative

- Line 22 (Other)
 - List any other budgeted expenditure that was not covered in the other line items.
 - Give a brief description of the item.
 - State any proration between funding source by percentage.
 - State who will use the item, if appropriate.

- **Line 22 (Other)**
 - 22.1 Funds will be allocated for the cost of annual program audits.
 - 2610-900-2516-XXX-990-XXX
 - 22.2 Funds will be used to purchase professional magazines such as LRP publications, CEC journals for the special education administrative and instructional staff.
 - 2610-900-2520-XXX-652-XXX
 - 22.3 Funds will be allocated to pay for State and National dues for professional organizations such as CEC and MAPS. Memberships to the professional organizations will be held in the name of the school district, not the individual staff.
 - 2610-900-2520-XXX-810-XXX

Budget Request

- Line 1 (Salaries)
 - List the positions by job title.
 - List the three digit object code.
 - Indicate Full/Part-time.
- Line 18
 - Total amount budgeted should not exceed 15%.
 - If required, amount budgeted must be 15%.
 - Amount budgeted must equal the CEIS Budget Request page.
- Line 19
 - Amount should equal Private School Participation Page.
 - Amount budgeted must equal the Private School Participation Budget Request page.
- Line 22
 - Must indicate each item that is budgeted.
- Total Line
 - Each column should equal the respective amount listed on the Cover page.

Budget Request

- SPED Director salary is 95% IDEA and 5% district
 - (a) SPED Director is placed in the salaries section.
 - The object code is 111 (highlighted).
 - (b) You still must indicate FT or PT.
 - (c) Show the percentage being paid out of IDEA and/or
Preschool.

IDEA PART B AND PRESCHOOL BUDGET REQUEST Fiscal Year 2016-2017					
District/Agency Name: Midnight School District				District Code: 8115	
			Total Amount Budgeted		
Item		IDEA		PRESCHOOL	
1. Salaries (List Positions/Object codes)		Carryover	FY17	Carryover	FY17
(a) 1.1Sped Director (111)		(b) FT / 95% (c)	85,000		



Equipment Budget Request Page

IDEA PART B AND PRESCHOOL
EQUIPMENT LIST BUDGET REQUEST
Fiscal Year 2016-2017

District/Agency Name: Midnight School District

District Code: 08115

Item Name	IDEA Tag	Fixed Asset	Purpose	Location (number at each site)	Unit Cost	Quantity	Total Amount	Total Amount Budgeted	
								IDEA	Preschool
	731 733 735 737 740 774	731 733 737 774							
Bus	774	774	Instr.	Midnight Bus Barn	106,000	1	106,000	103,000	3,000
Specialized Desk	735		Instr.	Midnight Elem.	495	1	495		495
Filing Cabinets	735		Admin	Midnight Elem(2)	175	5	875	525	350
				Midnight Middle (1)					
				Midnight High (2)					
Computers (desktops)	731		Instr.	Midnight Elem. (2)	450	6	2,700	1,800	900
				Midnight Middle (2)					
				Midnight High (2)					
Printers	731		Instr.	Midnight Elem. (2)	225	6	1,350	900	450
				Midnight Middle (2)					
				Midnight High (2)					
Laptop	731	731	Admin	Midnight SPED office	1,395	1	1,395	1,395	
TOTAL								107,620	5,195

**IDEA PART B AND PRESCHOOL
COORDINATED EARLY INTERVENING SERVICES**

BUDGET REQUEST Fiscal Year 2016-2017						
District/Agency Name: Midnight School District				District Code: 8115		
			Total Amount Budgeted			
Item			FY 16			
			IDEA		Preschool	
1. Salaries (List Positions/Object codes)	Full/Part Time %	FY 16 Carryover	FY 17	FY 16 Carryover	FY 176	
1.1 Interventionist Spec (2) (111)			100,000.00			
1.2 Interventionist Assts (4) (112)		14,000.00	28,000.00			
1.3						
1.4						
2. Employee Benefits		19,079.94	58,380.80	5,000.00		
3. Contractual Services						
4. Equipment						
5. Staff Travel			5,000.00	3,633.29		
6. Instructional Supplies			15,000.00			
7. Professional Development Training			10,538.25		9,319.65	
8. Other (Specify)						
TOTAL			33,079.94	216,919.05	8,633.29	9,319.65

Budget Narrative

**IDEA PART B AND PRESCHOOL
PRIVATE SCHOOL PARTICIPATION**

BUDGET REQUEST Fiscal Year 2016-2017					
District/Agency Name: Midnight School District				District Code: 8115	
			Total Amount Budgeted		
Item			FY 16		
			IDEA		Preschool
1. Salaries (List Positions/Object codes)	Full/Part Time %	FY 16 Carryover	FY 17	FY 16 Carryover	FY 17
1.1					
1.2					
1.3					
1.4					
1.5					
1.6					
2. Employee Benefits					
3. Contractual Services			18,216.77		
4. Equipment					
5. Staff Travel					
6. Instructional Supplies					
7. Professional Development Training					
8. Other (Specify) Transportation Cost					5,969.19
TOTAL			18,216.77		5,969.19



Project Application Reminders

- Cover page must be stamped “board approved”.
- District should upload documents in the correct folder in SharePoint.
- Object codes are only required in the Salary section on the budget request forms.
- Budget Strings or Account codes are required in the Budget Narrative.
- Use XXXX to indicate various Function Codes.
- Use XXX to indicate various Unit Codes or Object Codes.
- All funding sources for salaries require a budget string.
- Salary percentage must equal to funding total.

Project Application Reminders

- Equipment budget must include the correct IDEA and fixed asset codes.
 - Highly walkable items require a fixed asset code.
 - All equipment purchased with IDEA requires an IDEA tag regardless of cost.
- Equipment purchased by IDEA that will be used by students at home requires an agreement between parent and school district.
- All outstanding documents must be received and cleared before your application is submitted to accounting.

Project Application Reminders

- Address every line item on budget request.
- The code list is just a summary of budget strings.
- Check with business manager for the correct budget string for your application.
- Separate software under office, evaluation and instructional supplies using the object codes on the code list.
- Executive Summary must be reviewed and approved.
- Grant numbers must be included on the executive summary.
- Based on your approved executive summary, the indicators which the district missed must be addressed in the budget narrative.

SHAREPOINT



- 1st SCREEN, Click on District Number



– SD0130



– SD0200



– SD0220



– SD0300

- 2ND SCREEN, Click on Application



– ARRA DOCUMENTS DROPBOX



-- **APPLICATION**



– KPMG ARRA MONITORING REPORTS



– CHILDREN FIRST ANNUAL REPORT

- 3RD SCREEN, Click on FY17 Project Application



– Memo



– FY16 Project Application












– 2016 Approved



– FY17 PROJECT APPLICATION

SharePoint Screen

-  Application
-  Executive Summary
-  Fiscal Audit
-  Signature Pages and Assurances
-  Board Minutes, GEPA Statement and Excess Cost
-  Expenditure Report
-  Parental Involvement and Copies of Notification
-  Amendments
-  Contracts or RFPs



Application

- Budget Request Pages
- Narrative
- Equipment Lists



Executive Summary

- Executive Summary
- SPP/APR Report



Fiscal Audit

- Fixed asset listing of equipment by location
- Inventory listing of all special education equipment by location
- History transaction listing by fund code for SY15-16
- Employee payroll listing for SY15-16 with funding source
- IDEA funded contracts for SY15-16
- Expenditure Report by major object code from July 1, 2015 to present
- Purchase order listing for the period from July 1, 2015 to present
- Semi-annual certification forms and timesheets for the period from July 1, 2015 to present



Signature Pages and Assurances

- Cover Page
- Coordinated Early Intervening Services Report or Letter
- Certification of IDEA
- Private School Participation Form or Letter
- Private School Consultation and Affirmation Form
- Letter of Explanation for change in private school count, if applicable
- Bus Letter Request, if applicable
- Signed Statement of Assurances



Board Minutes, GEPA Statement and Excess Cost

- Board minutes
- Excess Cost spreadsheets
- General Education Provisions Act (GEPA) Statement
- New/Revised Board policies, if applicable
- Cooperative Agreements
- Interagency Agreements



Expenditure Report

- Expenditure Report
- NOTE: Do not upload backup documentation.



Parental Involvement and Copies of Notification

- Parental Involvement Procedure Form
- Newspaper ads/flyers/letters/notices



Amendments

- Cover Page
- Narrative
- Equipment Lists
- Budget Requests



Contracts or RFPs

- Contracts
- RFPs (Request for Proposal)

EDUCATIONAL INTERPRETER (EI)



- **PROCESS**

- Request interpreter by September 16, 2016.
- Have superintendent to sign the assurance statement.
- All districts must respond before allocation of funds are determined (Request & Intent to Not Utilize).
- Amount of reimbursement is determined by the number of interpreters and the amount of available funds.
- Include a copy of registration and license with application.
- Application packet posted to the website on August 31, 2016.

- Eligibility of Fund Requirements
 - Must possess a provisional registration, or
 - Quality Assurance Level 1 (or higher), or
 - National Certification (NAD/RID)

AND

- Be registered with the Mississippi Office of Deaf and Hard of Hearing

- **REIMBURSEMENT PROCESS**

- Districts will be notified of allocations in Winter.
- Update the application when an interpreter resigns or a new one is hired.
- List all interpreters on one form until all lines are used.
- Ensure licenses and registrations are valid from the time school starts until school ends.
- All forms, applications or Intent to Not Utilize, must be submitted before allocation of funds are determined.

REIMBURSEMENT PROCESS

- Notification of allocations will be made on December 1, 2016 for FY16.
- Districts funded with State and Federal funds have until February 10, 2017 to draw funds.
- Districts with remaining balances will be sent a reminder by email.
- State and Federal funds will not be available for draw after April 3, 2017.
- Funds not drawn by the designated date will be reallocated.

- **TOP ISSUES**

- Non-submission of resignation form
- Current license and registration not submitted
- Not using the first day of school as the date of hire
- Not requesting reimbursement by due date

Positive Behavior Specialist. (PBS)



- **REQUIREMENTS**

- Licensed Professional
- Specialized training in Behavioral Management
- Experience in providing interventions in an educational setting

- **REQUEST PROCESS**

- Complete the request form for PBS or
- Complete the Intent Not to Utilize form
- Due September 19, 2016

- **REIMBURSEMENT**

- Funds become available upon notification of approval.
- Request funds by February 10, 2017.
- Districts with remaining balances will be sent a reminder by email.
- Funds not drawn will be reallocated.
- Funds will not be available after April 3, 2017.

- **REQUEST PROCESS**

- List the name of the person.
- Provide the license number.
 - Department of Mental Health License is not valid if this statement is listed:
 - “in the state mental health system of Mississippi”
- Indicate if the person is new or returning.
- Indicate the projected number of hours/days of services.
- Attach required documentation.

- **REQUEST PROCESS**
- Indicate the Payment method Percentages.
 - PBS (Percentage from PBS allocation)
 - IDEA (Percentage from IDEA funds)
 - State/District (Percentage from local funds)
- List your PBS allocation amount only.
- Signed by the Superintendent.

EXPENDITURE REPORTS



- ANNUAL REPORT
 - Due September 30
 - Must have supporting documentation from the District Business Office.
 - Documentation from the District Business Office must match the expenditure report.
 - Trial balances and History Transaction Reports are not acceptable documentation from the District Business Office. (These reports do not give accurate expenditure amounts.)

- **COMPLETION OF EXPENDITURE REPORT**
 - Obtain district expenditure report from the business manager.
 - Obtain the MDE expenditure report from the Special Education website under the current project application folder.
 - Transfer all expenditures from the district business manager's report to MDE's expenditure report using the appropriate line item.

- COMPLETION CONT'D
 - Have superintendent sign the MDE expenditure report.
 - Attach the business manager's report.
 - Mail **all** documents to MDE (Office of Special Education) which includes the signed MDE expenditure report and the district's supporting documentation, Attn: District Fiscal Services.

- TOP ISSUES

- Expenditure Reports are returned for:

- Addition errors

- MDE expenditure report is mailed without the supporting documentation.

- MDE expenditure report does not balance to the totals from supporting documentation.

- TOP ISSUES CONT'D
 - MDE Expenditure report is uploaded into Share Point.
 - Supporting documentation does not show the expenditures.
 - Failure to submit the Expenditure report when due.

Questions



Staff Members

- Michael Gibbons, Bureau Director II
- Audrey Shaifer, Ph.D., Office Director II
- Mary Knight, Division Director
- Roscoe Jones, Program Coordinator
- Melvinann Carter, Project Officer II

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