

# Office of Special Education Updates **October 28, 2015**



# 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

- Pilot districts will be selected to implement MCAPS in FY2016-17
- MCAPS will go live for all districts in FY2017-18

# *Educable Child*

- MDE receives \$15,000,000 (state funds)
- Five payment periods in which LEAs, parents, and DHS are reimbursed for costs incurred for placement of students
- Funding appropriated by the legislature has been short as compared to the number of applications received
- OSE has used its own state and federal funds to offset the shortfall

# *Educable Child*

- Step 1: Reduce the district cost from the first \$8,000 to \$4,918 (SY2015-16 Base Student Cost pro-rated for allocation). This amount may come from any financial source, but the district must show that they've expended the student's MAEP Base Student Cost.
- Step 2: \$12,295 (2.5 X Base Student Cost \$4,918) comes from State Educable Child appropriation.
- Step 3: Any remaining amounts may be taken from the district's IDEA Part B.

# Budget Control

- Requirement was indicated under *34 CFR 80.20*
- Requirement has been consolidated in the *Uniform Guidance (2 C.F.R. § 200)* under §200.302 Financial management which states:

Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

# Budget Control

- Tracking of Federal Funds
  - Obligations outstanding
  - Unobligated balances (includes carryover balances)

IDEA PART B AND PRESCHOOL BUDGET REQUEST Fiscal Year 2015-2016					
District/Agency Name: Greatest School District				District Code: 9001	
			Total Amount Budgeted		
Item		IDEA		PRESCHOOL	
1. Salaries (List Positions/Object codes)		Carryover	FY16	Carryover	FY16
(a) 1.1Sped Director (111)		(b) FT / 95% (c)	5,000	80,000	



# *Standards for Documentation of Personnel Expenses*

- Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. §200.430(i)
- Charges to Federal awards must be allocable reasonable and necessary.
  - Staff paid with federal funds must show that they have worked on cost objective(s) being charged to the award.

# *Standards for Documentation of Personnel Expenses*

- LEA Personnel Activity Report (PAR)
- Semi-annual certification – Single cost objective
  - Individual certification
  - Multiple “blanket certification”



# Standards for Documentation of Personnel Expenses

## Semi-Annual Certification

(Only for staff working on a single cost objective)

This is to certify that \_\_\_\_\_ has worked  
(Employee's Name)  
 100% of his/her time for the period \_\_\_\_\_ through  
(Beginning of time period)  
 \_\_\_\_\_ on \_\_\_\_\_ single cost objective.  
(End of time period) (Program number/position; [e.g. IDEA Part B teacher])

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Employee

\_\_\_\_\_  
Immediate Supervisor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Supervisor

*OMB Circular A-87, Appendix A, B11* (p. 291) defines cost objective as “a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.”

*OMB Circular A-87, Appendix B, 8h(3)* (p. 297) states that semi-annual certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

# Standards for Documentation of Personnel Expenses

## Semi-Annual Blanket Certification (Only for multiple staff working on single cost objectives)

<b>School:</b>		
<b>Supervisor:</b>		
<b>Time Period:</b>	July 1 – December 31 _____	January 1 – June 30 _____

This is to certify that the following individuals have worked 100% of their time during the last six months under the single cost objectives identified below.

Last Name	First Name	Position/Cost Objective	Fund General Ledger Code	Start Date	End Date	Employee Signature
Jackson	Action	IDEA Part B Teacher	2211-900-1120-000-111-04	7/1/13	12/31/13	

(All required)

\_\_\_\_\_  
Supervisor (print name)

\_\_\_\_\_  
Signature of Supervisor

\_\_\_\_\_  
Date

*OMB Circular A-87, Appendix A, B11* (p. 291) defines cost objective as “a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.”

*OMB Circular A-87, Appendix B, 8h(3)* (p. 297) states that semi-annual certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

# Questions



# Contact Information

## Michael Gibbons

Bureau Director, Fiscal Services

[mgibbons@mde.k12.ms.us](mailto:mgibbons@mde.k12.ms.us)

## Audrey Shaifer

Office Director, Program Management

[Ashaifer@mde.k12.ms.us](mailto:Ashaifer@mde.k12.ms.us)

## Mary Bobbitt

Division Director, Program Management

[mbobbitt@mde.k12.ms.us](mailto:mbobbitt@mde.k12.ms.us)

**601-359-3498**