

Miamisburg City Schools

Administrative Guidelines

Federal Funds

Miamisburg City Schools – Treasurer/CFO



2017



Miamisburg City Schools
Administrative Guidelines – Federal Funds
Effective: July 1, 2017

Miamisburg City Schools actively participates in the Federal Funds Program provided by the U.S. Department of Education and administered by the Ohio Department of Education. In addition, we participate in State Grant Programs with O.D.E. To ensure compliance with Federal Regulations; the district policies and procedures currently in place and any newly implemented procedures must be maintained in writing.

These Administrative guidelines will be maintained and updated by the Treasurer and will be made available upon request as well as being posted on the Miamisburg City Schools' internal and public websites for easy reference.

In addition, to outlining the programs in which we participate, the following 7 (seven) topics will be outlined in accordance with 2CFR 209 Uniform Administrative Requirements in the pages to follow;

1. Internal Controls – Post Federal Awards Requirements
2. Financial Management – Allowable Costs
3. Payment – Cash Management
4. Compensation/Personal Services – Time and Effort
5. Methods of Procurement – Procedures for Requisitions
6. Equipment – Disposition of Real Property and Equipment
7. Conflict of Interest and Mandatory Disclosures

All policies will reference the corresponding Miamisburg Board of Education Approved Policy on Federal Funds and any other applicable financial policy which is also available on the district public website. Administrative guidelines include procedures and; therefore, are not board approved nor are they required to be approved by the Ohio Department of Education. However, copies of these guidelines are made available to all Board Members for review and comment.

State Grant Programs

Effective July 1, 2017 the district receives state funds from the following program:

1. School Psychologist Intern (Fund 499)

Miamisburg City Schools did receive the Alternative Challenge Grant in previous years (Fund 463); however, this grant program was discontinued effective July 1, 2017. The district has chosen to continue the programs previously funded with this grant using General Fund dollars.

Miamisburg City Schools is also the fiscal agent for three auxiliary grants for non-public schools. In addition to the grants outlined above the district maintains a practice to pursue any available State Grant Funds for which we qualify and can utilize to better serve our students, community, and staff.

Federal Grant Programs

Effective July 1, 2017 the district receives federal funds from the following programs:

1. Title I-A: Improving Basic Programs (Fund 572)
2. Title II-A: Supporting Effective Instruction (Fund 590)
3. Title III: Language Instruction for English Learners (Fund 551)
4. IDEA B: Individual with Disabilities Education Act (Fund 516)
5. IDEA: Early Childhood Special Education (Fund 587)
6. Title IV-A: Student Support and Academic Enrichment (Fund 599)

In addition to the grants outlined above the district will actively pursue any Federal Grants Program which may be viable for our students and programs. At this time the district is waiting on additional guidance and information on Title IV-A: Student Support & Academic Enrichment grant program. If this is a viable program for our district we will apply and if our application is accepted we will add to our active list of programs above along with any other new grants.

The allocation/available funds for each of these programs varies each year depending upon the Federal Government's overall allocation to Ohio as well as other determining factors for each eligible district. However, the district does receive over \$75,000 in aggregate for these programs and is required to have a single audit each year in addition to the annual audit requirement.

The district's state and federal program is managed by the Secondary Curriculum Director, Stacie Moore, and Treasurer/CFO, Tina Hageman. Allocation and budget preparation is done by the Secondary Curriculum Director and all funds are managed by the Treasurer and her office staff. Any questions regarding the budget and allocation may be directed to Mrs. Moore or

Mrs. Hageman at the Central Office – (937) 866-3381 or via email at smoore@miamisburg.k12.oh.us or thageman@miamisburg.k12.oh.us.

These guidelines are updated and maintained by the Treasurer/CFO, Tina K. Hageman.

Internal Controls – Post Federal Awards

Internal control is defined as an ongoing process established by an entity's leadership designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance.

In short internal controls help the district:

1. Run operations efficiently and effectively
2. Report reliable information on operations (transparency)
3. Comply with applicable laws and guidelines

The following represents the district's internal control process for all federal grant awards;

1. All current Federal Grant Awards are identified by the Secondary Curriculum Director, Stacie Moore, and Treasurer/CFO, Tina Hageman, as outlined on the Ohio Department of Education's CCIP website. Mrs. Moore and Mrs. Hageman will review all program guidelines as outlined within the programs assurances page on the CCIP. Each review is done independently and will focus on each administrator's area of expertise such as an overall program review will be done by Mrs. Moore and Mrs. Hageman will review all fiscal requirements.
2. Any new Federal Grant Award possibilities can be identified by any district personnel and reported to either Mrs. Moore or Mrs. Hageman for assessment and discussion. All grant possibilities will be reviewed and presented to the district's Federal Grant Administrative Team.
3. A Federal Grant Review is done each year by the district's Federal Grant Administrative Team. This team consists of Assistant Superintendent/Director of Human Resources, Secondary Curriculum Director, Elementary Curriculum Director, Director of Student Services and Treasurer/CFO. This review is done in May/June of each year when award allocations are provided by the Ohio Department of Education. The purpose of this review is to establish the programs guidelines and requirements and the needs of each eligible building in order to ensure compliance with all Federal statues, regulations, and the terms and conditions of the award. At a minimum the team will meet once a year; however, it is possible for the team to reconvene multiple times a year to review new grant possibilities or to resolve any issues.

4. Each member of the Federal Grant Administrative Team will evaluate, monitor and maintain compliance in all areas of the grant. The Assistant Superintendent/Director of Human Resources will evaluate all personnel licensure and qualifications to ensure that all individual employees compensated with federal grants meet all highly qualified requirements and will maintain the proper documentation. The Elementary and Secondary Curriculum Directors along with the Director of Student Services are responsible for designing any necessary curriculum and/or educational services needed to serve the district's students. In addition, they will work together to provide all required notices, schedule all public meetings and identify an evaluation system to ensure funds are providing desired results. The Treasurer/CFO will evaluate and monitor all cash activities including but not limited to ensuring all identified staff are paid in accordance with guidelines and coded properly within the payroll system, reviewing all expenditures during the requisition and purchase order process and ultimately monitoring budget and actual expenses to ensure that any budget revisions are done in a timely manner and meet all of the programs' requirements.
5. All members of the Federal Grants Administrative Team is available for consultation during the district's annual audit and single audit. In addition, the team will be available for any required desk reviews, or on site reviews of federal programs.
6. If any member of the team identifies any instances of noncompliance, including noncompliance identified by an audit (internal or external) at any time, a team meeting will be convened and additional evaluation will be done to identify the problem and prompt action will be taken to correct any problems. Any personnel related issues will be addressed by the Assistant Superintendent/Director of Human Resources, any program related issues such as notices and public meetings will be addressed by the Director of Student Services and Curriculum Directors and any fiscal/financial issues will be addressed by the Treasurer/CFO.
7. All requisitions will be entered by either the Curriculum Administrative Assistant or the Student Services Administrative Assistant and approved by the Secondary Curriculum Director or Director of Student Services, the requisition is then reviewed and approved by the District Superintendent before it is routed to the Treasurer to review. Once approved by three administrators (Curriculum Director/Director of Student Services, Superintendent, and Treasurer) the requisition will be converted to a purchase order which is electronically signed by the Superintendent and Treasurer and emailed to the appropriate department for distribution to the vendor so an order can be placed for services and/or goods.
8. All protected personally identifiable information as well as any other information identified by the Federal Grant Award or the district will be protected and placed in a safe location. All computer files that contain this information will be placed in a secure location and password protected. Personnel information is maintained in the Human

Resources Department as well as the Treasurer's Office in paper form as well as in digital form. All files are placed in a fire proof file cabinet that is locked when not in use. All keys are placed in a secure location that is only known and accessible to select personnel in each department.

Financial Management – Allowable Costs

Ohio Department of Education guidance as well as Uniform Grant Guidance (UGG) clearly stipulate that all obligations under any federal grant program are for expenses that were made within the period of availability outlined in the grant agreement. Typically federal grant periods align with a public school district's fiscal year (July 1st – June 30th) and as such all expenditures must be made and utilized within this period. One exception to this standard rule is for salary and benefit paid in July and August to cover the previous' year's contract obligations.

It is important to note while obligations can be entered into through June 30th, ordering and receiving goods and services at the end of the grant period may result in expenses being unallowable.

The following factors affect the allowability of costs and must be considered:

1. Expenses must be necessary and reasonable for the performance of the Federal award.
2. A cost is allocable to a particular Federal award or assignable to that Federal award in accordance with relative benefits received. In order words, it must be a lawful expenditure under the requirements of the grant and the goods or services provided should must be provided or delivered in time to substantially benefit the students being served in the current grant period.

Allowable costs vary for each federal grant program, therefore, the basic information for each grant program is provided along with examples of allowable costs, the definitions of supplant versus supplement, and any applicable maintenance of effort requirements.

Title I-A – Improving Basic Programs – (Fund 572)

Title I, Part A provides financial assistance to districts with specific buildings with high numbers or high percentages of students from low income families to ensure **all** children meet challenging state academic standards.

Miamisburg City Schools currently has five buildings that are eligible for these funds;

1. Bear Elementary
2. Bauer Elementary
3. Kinder Elementary
4. Mark Twain Elementary

5. Jane Chance Elementary

The period of availability for Title I-A aligns with the district's fiscal year (July 1st- June 30th); however, Title I-A only allows a 15% (fifteen percent) carryover of funds not obligated or spent during the period of availability. This carryover must be obligated/spent within 27 (twenty-seven) months. Each district in Ohio can request a waiver on the carryover limits once every three years. Miamisburg City School utilized the waiver for these funds for the 2017-18 fiscal year and will not be eligible again until after the 2020-21 fiscal year/

In addition, Miamisburg City Schools has received a D-F grade on closing the gap so additional requirements are imposed for use of these funds:

- Shall set aside 1% (one percent) of the allocation for parent involvement
- Shall set aside \$1 (one dollar) per pupil to support homeless students and families
- May Set aside up to 5% (five percent) for professional development to ensure teachers and paraprofessionals are highly qualified

Miamisburg City Schools currently use these funds for the following allowable costs;

- Salaries and benefits (highly qualified teachers and paraprofessionals) to effectively reduce class sizes and improve overall instruction
- Supplemental supplies, educational supplies, and equipment that is reasonable and necessary to meet the needs of the program. This budget line is limited to 10% (ten percent) of the overall allocation.
- Light refreshments and resources for parent meetings
- Travel and conference expenses that are reasonable and necessary to the success of the Title I program and not the general needs of the district or building.
- Salaries and benefits – reading and math coaches
- Extended school day programs such as before and after school or summer programs, these expenses can include salaries and benefits as well as transportation costs.

Title II-A – Supporting Effective Instruction (Fund 590)

This program was created to increase the academic achievement of students by improving the quality of teachers and principals by increasing the number of highly qualified teachers in the classroom and effectively reducing the number of students in each classroom.

The period of availability for this Federal award also aligns with the district's fiscal year (July 1st – June 30th). However, unlike Title I-A, this grant program allows for 100% (one hundred percent) carryover of funds that may not be obligated/spent within this period of availability.

The following list represents examples of allowable costs under Title-IIA;

- Professional development expenses for teachers and principals including registration, travel and contracted services.
- Salaries and benefits for highly qualified teachers
- Stipends for highly qualified teachers to attend training and professional development
- Resources and supplies for highly qualified professional development and training

Title III – Language Instruction for English Learners (Fund 551)

This program is designed to improve the education of limited English proficient children and youth by assisting them to learn English and meet the challenging state academic standards.

Period of availability is July 1- June 30th of each year and this program allows 100% (one hundred percent) carryover of any funds that may not be spent during this period.

Examples of allowable costs include but are not limited to the following;

- Teacher salary and benefits for English instruction
- Supplemental supplies and educational supplies for limited English proficient children
- Travel expenses incurred by qualified teacher if travel is necessary between buildings within the district.

IDEA – B – Individual with Disabilities Education Act (Fund 516)

This program is designed to provide for the education and services of students with disabilities, to strengthen education, drive reforms, and improve academic achievement and/or results for students' ages 3 (three) to 21 (twenty-one).

Period of availability is July 1st – June 30th of each year and this programs allows 100% (one hundred percent) carryover of any funds that may not be spent during this period.

Examples of allowable costs include but are not limited to the following;

- Salaries and Benefits for highly qualified Special Education Intervention Specialists, k-12 and preschool.
- Early intervention instruction and benefits
- Instructional supplies, materials, and media (such as CDs, DVDs, computer programs)
- Safety items necessary to transport or to provide a safe learning environment (does not include construction)
- Salary and Benefits for Special Education Administrator, Director or Coordinator
- Mileage expenses for travel between IEP/ETR Meetings, conferences and related services
- Professional Development

- Assistive Technology (such as augmentative communication devices)
- Transportation (includes the purchase of specially equipped vehicles such as vans/buses)
- Transition Services

The Individual with Disabilities Education Act does have a maintenance of fiscal support and maintenance of effort requirement for all districts participating in this program. Maintenance of Fiscal Support requires school districts to make available, for the education of children with disabilities, at least the same total or per capita amount from the same sources for the most recent prior year with either local funds only or the combination of State and local funds. 34 CFR 300.203 (a). Maintenance of Effort requires school districts to expend for the education of children with disabilities in local or State and local funds an amount which is at least the same in total or per capita, as the amount spent in the most recent year for which information is available. 34 CFR 300.203 (b). In short, participation in this programs requires the district to spend the same amount of State and Local Funds spent on special needs services each year. Therefore, if we spend \$11,400,000 in FY16 we must spend at a minimum \$11,400,000 in FY17.

IDEA – Early Childhood Special Education (Fund 587)

This program is designed to maximize a child’s early education experience before kindergarten and provide high- quality learning services to eligible children.

The period of availability is July 1st – June 30th of each fiscal year and this program and allows 100% (one hundred percent) carryover of any funds that may not have been spent during this period.

Examples of allowable costs include but are not limited to the following;

- Salaries and Benefits for teachers, classroom assistants, and substitutes
- Instructional materials and supplies
- Professional Development
- Family and Community Involvement
- Safety
- Transportation
- Non-public services if requested

This Federal program is included in the Maintenance of Fiscal Support and Maintenance of Effort calculations as outlined in the IDEA-B Individual with disabilities Education Act. This is not a separate calculation as it is included in the IDEA-B calculation but the same spending requirements apply.

Title IV-A – Student Support and Academic Enrichment

Title IV-A, is a new federal grant program first introduced to eligible districts for the 2017-18 fiscal year (July 1, 2017- June 30, 2018).

Newly authorized under subpart 1 of the Title IV, Part A of Every Student Succeeds Act (ESSA), which was signed into law by President Obama in December of 2015, the Student Support and Academic Enrichment (SSAE) program has a clear goal of ensuring that our education system prepares every child to graduate ready to thrive in college and careers regardless of zip code, race, ethnicity, religion, family income, sex (including gender identity), sexual orientation, disability, language status, gender, or migrant status. The SSAE program is intended to help meet these goals by increasing the capacity of State educational agencies (SEAs), local educational agencies (LEAs), schools, and local communities to:

1. Provide all students with a well-rounded education
2. Improve school conditions for student learning
3. Improve the use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101)

The SSAE programs provides Miamisburg City Schools with the flexibility to tailor investments based upon the needs of our student population.

The period of availability is July 1st – June 30th of each fiscal year.

Examples of allowable costs include but are not limited to the following;

- Improving access to foreign language instruction, arts and music education
- Promoting community and parent involvement in schools
- Supporting high-quality professional development for educators, school leaders, and administrators to personalize learning and improve academic performance
- Providing school-based mental health services and counseling
- Supporting college and career counseling, including providing information on opportunities for financial aid through early FAFSA
- Provide programming to improve instruction and student engagement in science, technology, engineering, and mathematics (STEM), including computer science, and increasing access to these subjects for underrepresented groups.

Miamisburg City Schools currently use these funds for the following allowable costs;

- College and career counseling programs and services – After school tutoring and ACT study guides
- Promoting access to Accelerated learning opportunities
- Re-entry programs and transition services for justice involved youth

- Reducing use of exclusionary discipline practices and promoting supportive school discipline
- Building school and community relationships
- Ongoing professional development

Since Miamisburg City Schools received over \$30,000 in SSAE program funds we had to conduct a comprehensive needs assessment and based upon the results of that assessment, we must use:

- At least 20% of funds for activities to support well-rounded education opportunities (ESEA Section 4107)
- At least 20% of funds for activities to support safe and healthy students (ESEA Section 4108)
- A portion of funds for activities to support effective use of technology (ESEA Section 4109)

Within each of these areas, we have broad flexibility to use the SSAE program funds for a variety of activities to improve student outcomes and address the opportunity gaps identified through the needs assessment.

The comprehensive needs assessment was conducted by the Curriculum Department under supervision of Secondary Curriculum Director, Stacie Moore.

In addition to Maintenance of Fiscal Support and Maintenance of Effort requirements, all school districts shall use any Federal Award only to supplement the funds that would, in the absence of Federal funds, be made available from State and local sources for the education of students participating in these programs and NOT supplant such funds. An example of supplement versus supplant would be - if a program had 4 qualified teachers in the previous year but recognizing a need the team decides it would be helpful to add a 5th (fifth) teacher to provide additional support - this practice would be consider a supplement; however, if a teacher retires from the program we cannot use these funds to hire a replacement for the program since we had previously paid for this position with local and/or State funds – this practice is consider a supplant.

Federal Awards costs are coded with an assigned Fund Code beginning with a 5** as outlined in the descriptions above and the district assigns a special cost center (SCC) to each Federal Fund each year in order to accurately document all expenditures. Any purchases or any payroll expenses will be coded to the corresponding account number so that it can be adequately monitored and reported. For fiscal year 2017 – SCC assigned were 9917 and 9017 and for fiscal year 2018 they will be 9918 and 9018. Each month the Treasurer/CFO, monitors each Federal Fund by running month end reports and reviewing all expenditures as well as approving each requisition prior to creating a corresponding purchase order. The Treasurer will monitor these

expenditures to ensure that all spending is in compliance with the grants requirements and compares to the budget supplied to the Ohio Department of Education.

Once the Treasurer determines that current spending trend appears to be nearing the total budget allocated in any given object code (100, 200, 400, 500, 800) a meeting will be convened with the Federal Grants Team to determine what services need to continue and if a budget revision is needed. It is understood by all administrative members of the team that all revisions must be completed and have a substantially approved date prior to spending any funds in excess of previously approved budgets.

Payment – Cash Managements

In order to remain compliant with all Federal awards/grant cash management requirements the district's standard operating procedure is to only request reimbursement on funds that have already been spent. The district will not request federal funds in advance of the actual expenditure.

Requesting reimbursements will minimize the district's risk and will ensure that all funds are spent within the five day period required to remain in compliance. If the district is unable to request reimbursement for any Federal awards/grant expenditures prior to fiscal year end, the Treasurer/CFO will seek approval from the Board of Education to transfer funds from the districts' general fund to cover these expenditures until such time that reimbursement can be requested.

Compensation/Personal Services – Time and Effort

Compensation for personal services shall include all remuneration, paid currently or accrued, for services of employees rendered during the period of availability outlined on each Federal Award. This compensation will include any applicable benefit costs such as retirement, Medicare, Workers' Compensation and any district provided benefits such as Medical, Dental and Vision insurance.

The district will ensure that all services compensated from a Federal Award/Grant will not exceed the compensation for an equal position compensated from State and/or local funds. In addition, the district will ensure that the services are provided by highly qualified personnel and that all payroll records will be maintained in accordance with the district's established records retention policy.

Assignment of personnel to these programs are decided by the Federal Funds Administrative Team that meets at a minimum once a year and at this time qualifications are reviewed and verified by the Assistant Superintendent/Director of Human Resources along with other team members. The Elementary and Secondary Curriculum Directors and Director of Student Services will confirm all duties are within the scope and requirements of each Federal Award.

Semi-Annual Certifications will be done for all personnel compensated from Federal funds and verified and signed by the Secondary Curriculum Director and Director of Student Services. All semi-certifications for nutrition services will be completed by the Nutrition Services Supervisor.

The district will strive to only compensate personnel from one Federal fund allocation and general funds for any given time period unless special circumstances arise where one individual can provide multiple services to any given Federal Program. If this circumstance does arise, the district will consult the Ohio Department of Education for approval of any time and effort documentation that may be needed.

Methods of Procurement – Procedures for Requisitions

In accordance with Uniform Grant Guidance (UGG), Board Policy DECA, DFJ, DFJ-R and DI, the following written guidelines outlines the district's methods or procurement and procedures for requisitions.

There are five methods to follow for successful Federal procurement efforts.

1. Procurement by Micro-Purchase – Micro-purchases are purchases in which the aggregate dollar amount does NOT exceed \$3,500. These purchases do NOT require multiple estimates or quotes for purchase; however, the district will do its best to distribute these purchases equitably among qualified suppliers.
2. Procurement by Small Purchase – Small purchases are defined as those in which the aggregate dollar amount is between \$3,500 and the Simplified Acquisition Threshold (SAT) of \$150,000. Written quotes must be obtained from a minimum of 2 (two) qualified suppliers/vendors. A price/cost analysis is NOT required prior to obtaining the quotes; however, the district will ONLY purchase from the vendor providing the best price (lowest).
3. Procurement by Sealed Bids – Any purchases that exceed \$150,000 and lends itself to a firm fixed price contract and selection of the successful bidder can be made principally on the basis of price. Formal advertising MUST be done and timelines MUST be followed. This is the method most commonly used in construction projects and as such will be handled by the Director of Business Operations and Treasurer/CFO.
4. Procurement by Competitive Proposals – Any purchases that exceed \$150,000 and does NOT meet sealed bid purchases (anything other than construction). A request for proposals (RFP) must be created, advertised, and provided to eligible suppliers/vendors. Proposals must be solicited from a minimum number of 3 (three) suppliers/vendors/providers. A written method of evaluating the proposals must be developed and completed for each proposal.
5. Procurement by Noncompetitive Proposal – This method can only be used if any of the following situations apply;
 - a. The item is only available from a single source
 - b. The public need or emergency for the requirement will not allow for competitive solicitation
 - c. The federal awarding agency or pass-through entity expressly authorizes in writing (such as an email)

- d. After solicitation of a number of sources, competition is determined inadequate (i.e. limited proposals received under the competitive RFP process).

If this process is utilized all documentation needed to support the process MUST be provided to the Treasurer/CFO prior to entering a requisition.

Requisition Process

Miamisburg City Schools in an effort to streamline processes and create a paperless requisition system utilizes an online requisition software called SC View for all requisitions (requests for purchase order).

Each user is assigned a specific username and password for access to SC View by the Treasurer's Office, all users are then assigned to the applicable workflow hierarchy within the system for proper review and approval. All users are instructed NOT to share their username and password with any other individuals for any reason. Any access to the system MUST be authorized by the Treasurer.

ALL requisitions for Federal funds MUST originate in the Curriculum Department or Student Services Department. The respective Administrative Assistant will coordinate with their Directors to determine which procurement method MUST be followed in order to obtain the necessary goods or services.

The following documentation MUST be gathered, scanned, and attached to the requisition for each procurement method;

1. Micro-Purchases – less than \$3,500
 - a. Any applicable order forms or quotes
2. Small Purchases – Between \$3,500 and \$150,000
 - a. Written quotes from two qualified vendors
3. Sealed Bid – Construction Project over \$150,000
 - a. Copy of Bid Tabulation Form
 - b. Copy of Board Approved Resolution awarding contract
4. Competitive Proposals – Services/Goods Contract exceeding \$150,000
 - a. Copy of written evaluation for each proposal received
5. Noncompetitive Proposal – Treasurer/CFO Approval ONLY
 - a. Requisition will be ONLY be entered by Treasurer once all documentation has been received and reviewed to qualify the purchase.

Once the proper documentation has been scanned and a requisition has been entered into SC View software, the requisition and attachments will route from the Curriculum Administrative Assistant or Student Services Administrative Assistant to Secondary Curriculum Director or Director of Student Services for review and approval. Once the respective Director approves the requisition it will route to the Superintendent for review and approval. His subsequent approval will automatically route the requisition to the Treasurer for review and approval. The Treasurer's approval will route the requisition to the Assistant to the Treasurer (AP Clerk) to review and process into a purchase order. Once processed the purchase order will be emailed to the Administrative Assistant to provide to the selected vendor/provider and an order may be placed.

At each step of the approval process if any of the required documentation is missing the requisition can be returned to the originator for correction. This approval process will be followed for all micro, and small purchases.

Sealed bid, and competitive bid requisitions will originate in Curriculum Department or Student Services Department with each department's Administrative Assistant and will route to the proper Director for approval. The Director will stop the automatic routing process and re-route the requisition to the Director of Business Operations to review and approve. Once approved the requisition will automatically route to the Superintendent and Treasurer for subsequent approvals.

Noncompetitive proposal requisitions will ONLY be entered by the Treasurer once all required documentation as outlined above is presented for review and approval. All required documentation will be filed in Treasurer's Office with applicable grant file as well as scanned and attached to requisition. Once Treasurer has entered requisition and attached all applicable documentation, she will route the requisition to Secondary Curriculum Director or Director of Student Services for review and approval. Subsequent approval will automatically route requisition and attachments to Superintendent and Treasurer for final review and approval.

This process will enable each department (Curriculum, Student Services, Director of Business, Superintendent, and Treasurer) to review and approve all requisitions.

A JPEG file of each requisition, attachment, and purchase order will be maintained within the SC View software for review and copies can be printed upon request.

Once services and/or goods are provided and an invoice is received, the invoice should be delivered to the Treasurer's Office for processing. The Treasurer's Office will review each invoice and scan into SC View Software. Each invoice will be indexed to the corresponding purchase order and an email will be sent to the originator of the requisition to review and review for payment. The invoice MUST be marked for partial payment on the purchase order or full payment with instructions to close the purchase order.

All vendors will be checked against the following databases to ensure compliance with all State and Federal purchasing guidelines;

- Auditor of State – Findings for Recovery Database
- Federal Excluded Parties List Database
- State of Ohio Business Filing Database

Miamisburg City Schools utilizes Bonefish compliance software to ensure that all vendors meet these standards prior to releasing any checks for payment.

Once the invoice has been approved for payment, the Treasurer's Office will process payment during the next available check run. Copies of check and invoice will be indexed to the purchase order and a JPEG file will be saved to the financial packet. The financial packet will include the original requisition, all attachments, purchase order, approved invoice and finally the check. This financial packet can be made available to auditors and/or Ohio Department of Education upon request.

Equipment – Disposition of Real Property and Equipment

Board Policy – DECA, DI, DID and DN as well as Uniform Grant Guidance (UGG) outline the policies on the proper disposal of real property and equipment purchased with Federal grants and requires the Treasurer to provide administrative guidelines on this process.

The District conducts a complete inventory every five years, by physical count, of all District-owned equipment and supplies. For purposes of this policy, “equipment” means a unit of furniture or furnishings, an instrument, a machine, an apparatus or articles that retain shape and appearance with use, is nonexpendable and does not lose its identity when incorporated into a more complex unit. For purpose of items purchased with federal funds, equipment is defined as tangible, nonexpendable personal property having a useful life of more than one year with an acquisition cost of \$5,000 or more per unit.

This District maintains a fixed asset accounting system. The fixed asset system maintains sufficient information to permit:

1. preparation of year-end financial statements in accordance with generally accepted accounting principles;
2. adequate insurance coverage and
3. control and accountability.

Each building and additions to buildings are identified by location or name and are described in detail (e.g., size, number of floors, square footage, type of construction, etc.) with the value shown for all individual structures.

Fixed equipment is inventoried by building, floor and room name or number; each item is to be listed individually. (Leased equipment that the District will eventually own must be inventoried.)

Movable equipment is inventoried by building, floor and room name or number; each item is to be listed individually. Any item that has a model number or serial number has that number noted in the description for full identification. All items assigned to a building are the building administrator’s responsibility.

All equipment purchased, after the initial inventory, as capital outlay or replacement with a cost of \$1,000 or more and with an estimated useful life of five years or more is tagged and made part of the equipment inventory. For fixed asset reporting purposes, all equipment in excess of \$1,500 is used. Property records and inventory systems are sufficiently maintained to account for and track equipment acquired with federal funds.

When the original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the district MUST request instruction from the Federal awarding agency if required by the terms and conditions of the Federal award. Disposition/disposal of the equipment will be made as follows, in accordance with Federal awarding agency disposition instructions;

1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
2. Except as provided in 200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current fair-market value in excess of \$5,000 may be retained by the district or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds of the sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the district to deduct and retain from the Federal share \$500 or 10% (ten percent) of the proceeds, whichever is less, for its selling and handling expenses.
3. The district may transfer title to the property of the Federal Government or to an eligible third party provided that, in such cases, the district must be entitled to compensation for its attributable percentage of the current fair market value of the property.
4. In cases where the district fails to take appropriate disposition actions, the Federal awarding agency may direct the district to take disposition actions.

Each inventoried asset should have a pre-numbered inventory tag attached for reference within the district's inventory system. If the equipment is no longer in use, the building administrator MUST complete an inventory disposal form requesting that the item be removed from his/her building for disposal. The building administrator should NEVER dispose of the equipment without written approval from the Treasurer.

Once the disposal form has been received by the Treasurer's Office, the tag number will be reviewed and the source of funding will be identified in order to properly dispose of the equipment. If purchased with Federal funds, the Treasurer will work with the Director of Business and Superintendent to follow the appropriate disposition procedure.

Conflict of Interest and Mandatory Disclosures

The District complies with the requirements of State law and the Uniform Guidance for conflicts of interest and mandatory disclosures for all procurements with federal funds.

Each employee, board member, or agent of the school system who is engaged in the selection, award, or administration of a contract supported by a federal grant or award and who has a potential conflict of interest must disclose that conflict in writing to the Treasurer. The Treasurer discloses in writing any potential conflict of interest to ODE or other applicable pass-through-entity.

A conflict of interest would arise when the covered individual, any member of his/her immediate family, his/her partner, or an organization, which employs or is about to employ any of those parties has a financial or other interest in or receives a tangible personal benefit from a firm considered for a contract. A covered individual who is required to disclose a conflict will not participate in the selection, award, or administration of a contract supported by a federal grant or award.

Covered individuals will not solicit or accept any gratuities, favors, or items from a contractor or a party to a subcontractor for a federal grant or award. Violations of this rule are subject to disciplinary action.

The Treasurer discloses in writing to ODE or other applicable pass-through-entity in a timely manner all violations of federal criminal law involving fraud, bribery, or gratuities potentially effecting any federal award. The Treasurer fully addresses any such violations promptly and notifies the Board accordingly.

Conclusion

This concludes the Miamisburg City Schools' administrative guidelines for all Federal awards/grants policies and procedures. This document will be updated as necessary and made available to all administrators.

Please feel free to contact Treasurer/CFO, Tina K. Hageman, with any questions or concerns regarding these guidelines and the applicable governing policies, and laws.