

School Finances

a. Online Resources

MDE: School Financial Services

1. Accounting Manual: <https://www.mdek12.org/OSF/AccountingManual>
2. Allocations - School Financial Services: <https://www.mdek12.org/OSF/Allocations>
3. Financial Exchange Transaction System (FETS) Information: <https://www.mdek12.org/OSF/FETSInformation>
4. MDE Forms: <https://www.mdek12.org/OSF/Forms>
5. MDE PowerPoints/Presentations: <https://www.mdek12.org/OSF/PowerPointsandPresentations>
6. MDE Programs: <https://www.mdek12.org/OSF/Programs>
7. MDE Reporting & Deadlines: <https://www.mdek12.org/OSF/ReportingandDeadlines>
8. MDE Teacher Salary Schedule: <https://www.mdek12.org/OSF/TeacherSalarySchedule>
9. GASB 84 Guidance: https://www.mdek12.org/sites/default/files/documents/OSF/office_of_the_state_auditor_technicalities.pdf
10. Schedule for Records Retention: https://www.mdah.ms.gov/sites/default/files/2020-06/Municipalities_2020-01-21_w-cover.pdf

MDE: Federal Programs

11. <https://www.mdek12.org/OFP/Home> This link will take you to the Mississippi Department of Education's Federal Programs site. This site contains a variety of resources and information to assist you in the area of Federal Programs.

MASBO Resources

12. State Board of Education Commission on School District Efficiency: <https://www.masbo.us/domain/33>
13. MASBO Conference Resources: <https://www.masbo.us/>

Budgeting

- ii. Expenditures: https://drive.google.com/file/d/1DLyCS4-U-dpNUF1I6XtYjf0_IIN-hjpb/view?usp=sharing
- iii. Revenue

1. MAEP:

Notification typically comes in the form of an email from MDE.

<https://www.mdek12.org/OSF/Allocations>

MAEP Calculation:

https://drive.google.com/file/d/1Cb52mjnPKOug3Qx_edVdboCgqtvH-sRK/view?usp=sharing

2. Local Funding:

<https://drive.google.com/file/d/1CoFniWttIYC1W6nak68mV5VWWXlzFQfT/view?usp=sharing>

<https://www.mdek12.org/OSF/Forms>

https://drive.google.com/file/d/1CwOoQPzUf4yFsXUIKW3P923_acrJXgEP/view?usp=sharing

3. Federal Funds:

District will be notified regarding allocations through email from MDE. Federal Programs will use MCAPS to budget allocations.

4. 16th Section/Chickasaw

https://drive.google.com/file/d/1D5x5KEWzYJqqzzh7xvLKGQB6glaAlqU_/view?usp=sharing

5. 3 Mill Note:

(Please refer to Section 37-59 in this document)

<https://advance.lexis.com/container/?pdmfid=1000516&crd=0aa95554-37de-4155-8de8-9072ccde73d1&func=LN.Advance.ContentView.getFullToc&nodeid=AAUABP&typeofentry=Breadcrumb&confiq=00JAAzNzhjOTYxNC0wZjRkLTQzNzAtYjJIYS1jNjExZWYxZGFhMGYKAFBvZENhdGFsb2cMIW40w5ilH7toHnTBIEP0&action=publictoc&pddocfullpath=%2Fshared%2Fdocument%2Fstatutes-legislation%2Furn%3AcontentItem%3A8P6B-82S2-8T6X-73BK-00008-00&pdtoctofullpath=%2Fshared%2Ftableofcontents%2Furn%3AcontentItem%3A8S5T-PM12-D6RV-H00W-00008-00&ecompe=pghc kkk&prid=d8edd67a-3d11-417b-8de7-8bb2eb4c8b5d>

6. General Obligation Bonds:

<https://advance.lexis.com/container/?pdmfid=1000516&crd=0aa95554-37de-4155-8de8-9072ccde73d1&func=LN.Advance.Content.View.getFullToc&nodeid=AAUABP&typeofentry=Breadcrumb&config=00JAAzNzhjOTYxNC0wZjRkLTQzNzAtYjJIYS1jNjExZWYxZGFhMGYKAFBvZENhdGFsb2cMIW40w5ilH7toHnTBIEP0&action=publictoc&pddocfullpath=%2Fshared%2Fdocument%2Fstatutes-legislation%2Furn%3AcontentItem%3A8P6B-82S2-8T6X-73BK-00008-00&pdtocfullpath=%2Fshared%2Ftableofcontents%2Furn%3AcontentItem%3A8S5T-PM12-D6RV-H00W-00008-00&ecomp=pghk&prid=d8edd67a-3d11-417b-8de7-8bb2eb4c8b5d>

7. Short Term Loans: (Tax Anticipation Note, Short Fall Note, ETC...)

<https://advance.lexis.com/container/?pdmfid=1000516&crd=0aa95554-37de-4155-8de8-9072ccde73d1&func=LN.Advance.Content.View.getFullToc&nodeid=AAUABP&typeofentry=Breadcrumb&config=00JAAzNzhjOTYxNC0wZjRkLTQzNzAtYjJIYS1jNjExZWYxZGFhMGYKAFBvZENhdGFsb2cMIW40w5ilH7toHnTBIEP0&action=publictoc&pddocfullpath=%2Fshared%2Fdocument%2Fstatutes-legislation%2Furn%3AcontentItem%3A8P6B-82S2-8T6X-73BK-00008-00&pdtocfullpath=%2Fshared%2Ftableofcontents%2Furn%3AcontentItem%3A8S5T-PM12-D6RV-H00W-00008-00&ecomp=pghk&prid=d8edd67a-3d11-417b-8de7-8bb2eb4c8b5d>

iv. Process (timelines, advertising)

<https://drive.google.com/file/d/1D9AFsZ0hXOMacoBFUC6sDbZQ0BGF6y-d/view?usp=sharing>

b. Federal Funds

i. Title Funds

1. Allocation - <https://www.mdek12.org/OFP/allocations>
2. General Information - <https://www.mdek12.org/OFP/Home>
3. MCAPS -

<https://mcaps.mdek12.org/default.aspx?ccipSessionKey=637866680168028610>

Fund	Fund #	Board Policy Ref.	Purpose/Uses	Link
Title I, Part A	2211	DFCAA DJEC DEEA GAB KN LA LAA LAB	Operate a schoolwide program	https://www.mdek12.org/OF/Title-I-Part-A
Title I, Part C	2262		Migrant students	https://www.mdek12.org/OF/Title-I-Part-C
Title I, Part D	2270		Neglected and Delinquent	https://www.mdek12.org/OF/Title-I-Part-D
Title II	2511		Effective Instruction	https://www.mdek12.org/OF/Title-II-Part-A
Title III	2560		English Language Learners	https://www.mdek12.org/OF/Title-III-Part-A
Title IV, Part A	2811		Student Support and Academic Enrichment	https://www.mdek12.org/OF/Title-IV-A
Title IV, Part B	2812		21st Century Grant	https://www.mdek12.org/OF/Title-IV-Part-B
Title V	2311		Rural Education	https://www.mdek12.org/OF/Title-V-Part-B
Title IX	2814		Homeless	https://www.mdek12.org/OF/Title-IX-Part-A

ii. IDEA

1. Allocation - <https://www.mdek12.org/OSE/Federal-Award-Notifications>
2. General Information - <https://www.mdek12.org/OSE>
3. Teacher Units - <https://www.mdek12.org/OSE/funding/special-education-teacher-units>
4. MCAPS - <https://mcaps.mdek12.org/default.aspx?ccipSessionKey=637866680168028610>

Fund	Fund #	Board Policy Ref.	Purpose/Uses	Link

IDEA	2610	DFCAA DJEC DEEA IDDF	Special needs students ages 3 through 21	https://www.mdek12.org/OSE/Information-for-Districts
IDEA, Preschool	2620	IDDF IDDFAA	Special needs students ages birth through 2	https://www.mdek12.org/OSE/Information-for-Districts

iii. ESSER

1. Allocations
2. General Information - <https://www.mdek12.org/OFP/Elementary-and-Secondary-School-Emergency-Relief-ESSER-Funds>
3. Comparison - chrome-extension://efaidnbnmnnibpcajpcglclefindmkaj/https://www.mdek12.org/sites/default/files/Offices/MDE/OAE/OFP/ESSER/comparison_of_esser_i_esser_ii_and_esser_arp.pdf

Fund	Fund #	Board Policy Ref.	Purpose/Uses	Link
ESSER I	2590	DFCAA DJEC DEEA GAB	Preventing, preparing for, and responding to COVID-19	https://www.mdek12.org/OFP/ESSER-I
ESSER II	2594		Same allowable purposes as ESSER and ARP ESSER, including hiring new staff and avoiding layoffs	https://www.mdek12.org/OFP/ESSER-II
ESSER ARP	2598		Must reserve not less than 20 percent of its total ARP ESSER allocation to address learning loss	https://www.mdek12.org/OFP/ARP-ESSER
Purchasing	https://www.mdek12.org/sites/default/files/Offices/MDE/OFP/ESSER/guidance_on_procurement_and_purchases_using_esser_funds.pdf			

c. Grants

i. MDE/State Grants

1. Available Grants - <https://www.mdek12.org/PN/RFP>

- ii. Federal Grants (follow federal spending guidelines)
 - 1. Available Grants -
<https://www2.ed.gov/fund/grant/apply/grantapps/index.html?src=ft>
 - 2. Guidelines for Federal Grants
<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
- iii. Local/Private (follow local spending guidelines through Office of the State Auditor)
 - 1. Endowments
 - 2. Private Organizations/Businesses
- d. Purchasing (MDE Purchasing Laws Link)
 - i. Federal Funds
 - ii. State Funds
 - 1. Purchasing - MDE Accounting Manual - What Makes a Good Purchasing System Purchase
https://www.mdek12.org/sites/default/files/section_d_purchasing.pdf
 - 2. MS Purchase Law Summary
https://www.osa.ms.gov/downloads/Purchase_Law_Update.pdf
 - 3. MS Procurement Manual
https://www.mdek12.org/sites/default/files/documents/Procurement/2022.rev.purchasing/1_state_of_ms_procurement_manual.pdf
 - iii. Activity/Local Funds
 - 1. Activity Fund - MDE Accounting Manual
https://www.mdek12.org/sites/default/files/section_f_activity_funds.pdf
- e. Fixed Assets/Inventory
 - i. Federal
 - ii. State
 - 1. Capital Assets-MDE Accounting Manual
https://www.mdek12.org/sites/default/files/section_g_capital_assets.pdf
 - 1. State Procurement:
<https://www.its.ms.gov/procurement/it-hardware-epl-3760>
 - 2. State (MDE) Fixed Asset:
 - https://www.mdek12.org/sites/default/files/section_g_capital_assets.pdf

- f. Funds Receipting (Alan)
 - i. MDE Online Resource:
https://www.mdek12.org/sites/default/files/section_f_activity_funds.pdf
 - ii. Fundraisers
 - 1. Policy
 - 2. FR Request/Approval Form
 - 3. Activity/Fundraiser Deposits (Doc of Procedures)
 - iii. Activity Funds
 - 1. https://www.mdek12.org/sites/default/files/section_f_activity_funds.pdf
 - iv. Gate Receipts
- g. Audits (Alan)
 - i. Federal
 - ii. State
 - iii. Local
 - iv. Internal